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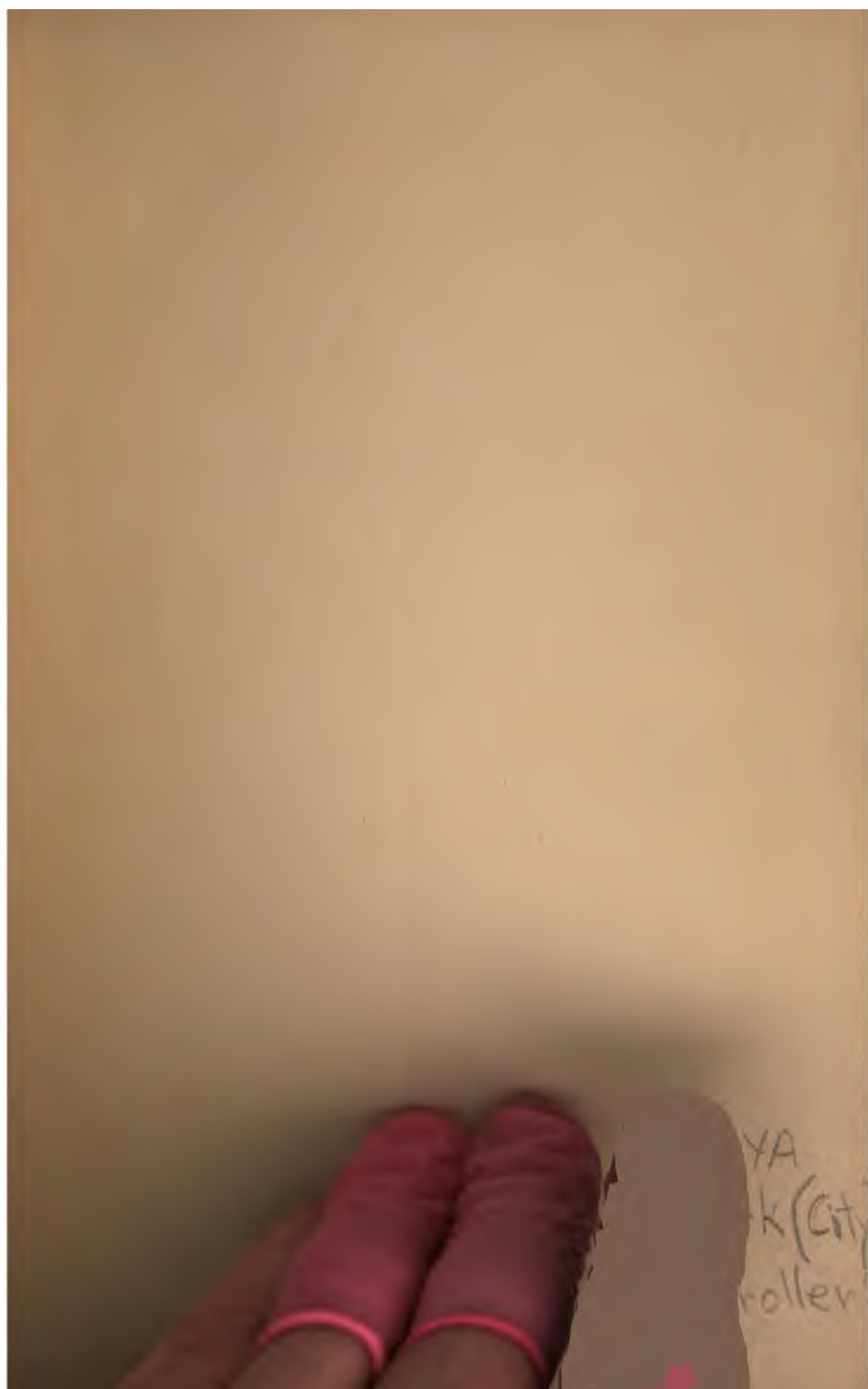
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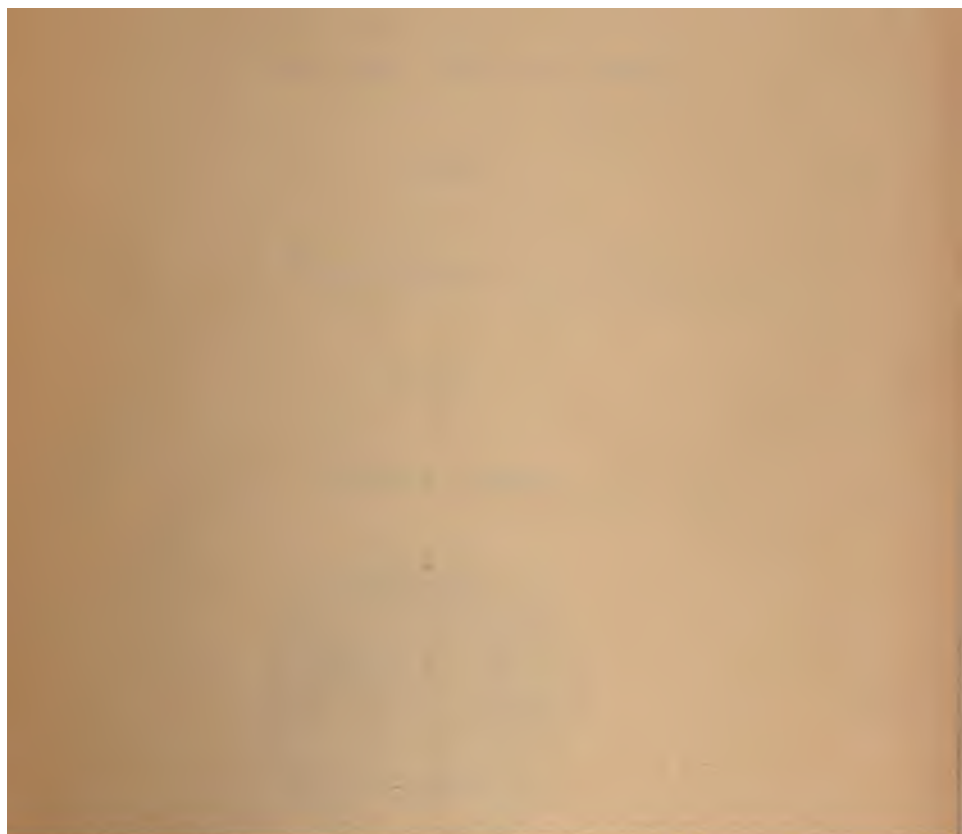


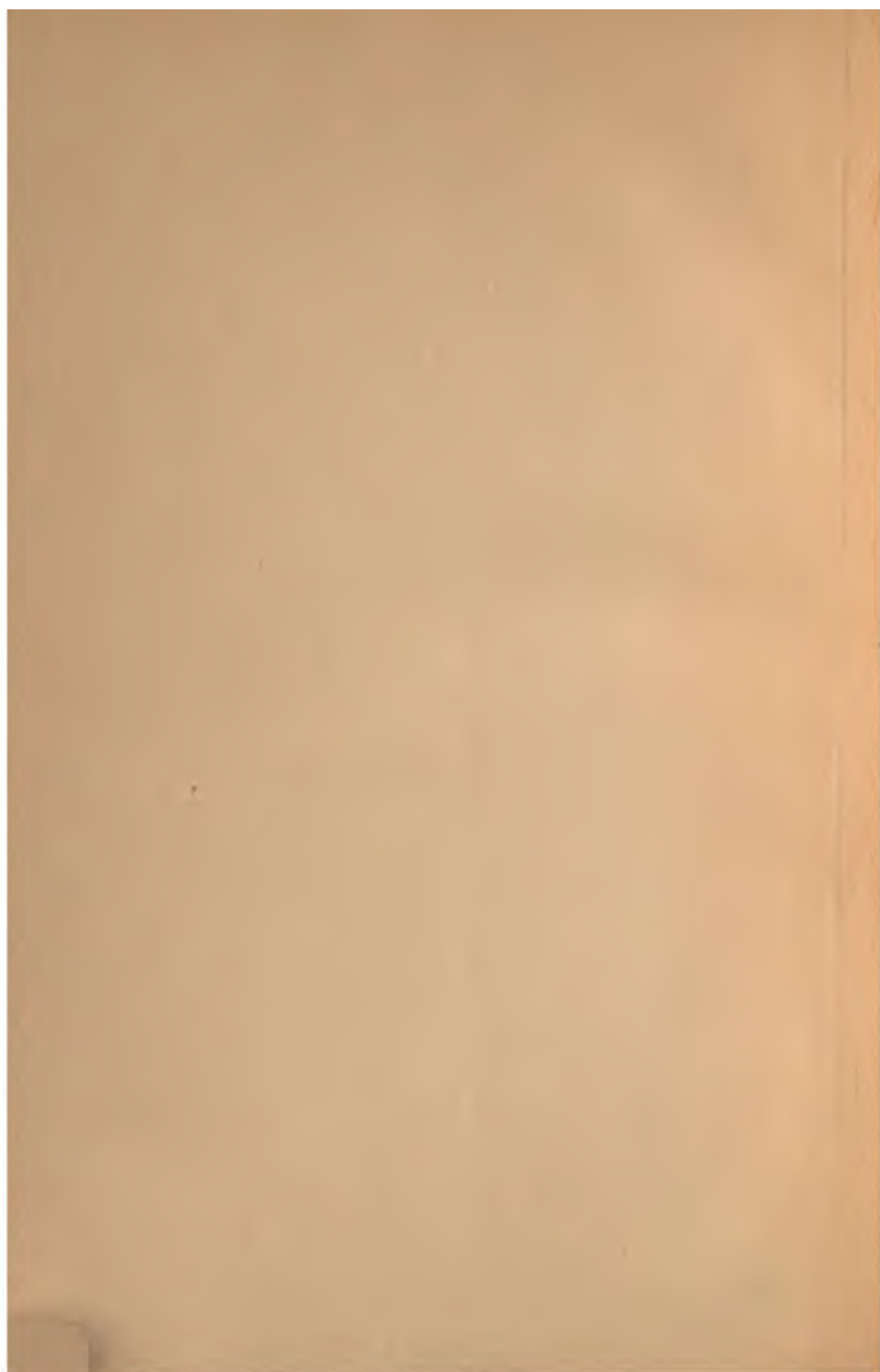


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ANNUAL REPORT

OF

# THE COMPTROLLER

OF THE CITY OF NEW YORK,

OF THE

Receipts and Expenditures of the Corporation,

FOR THE

YEAR 1855.



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**In Common Council.**

**FEBRUARY 21ST, 1856.**

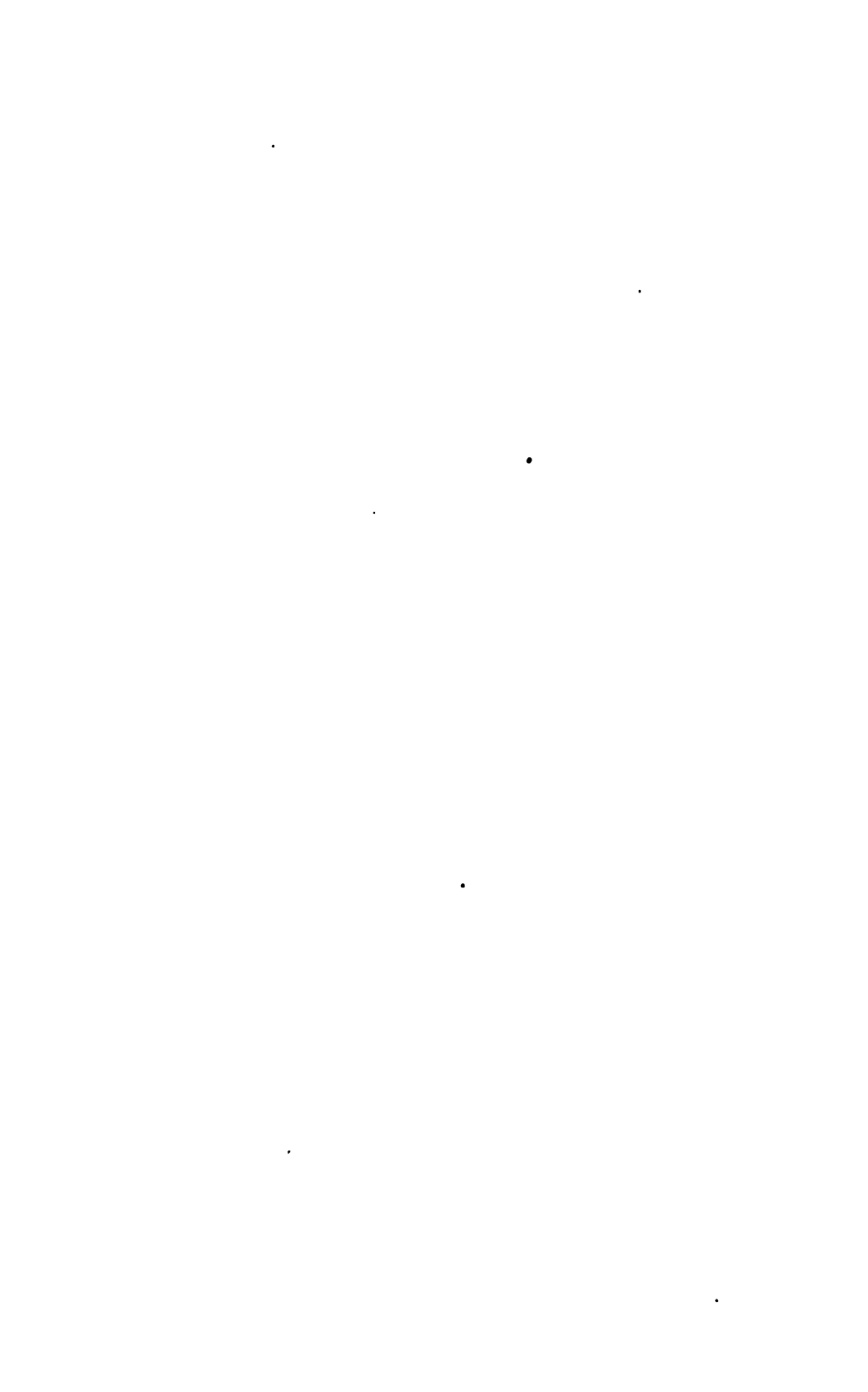
**THE ANNUAL REPORT OF THE COMPTROLLER, of the Receipts and Expenditures of the year ending December 31st, 1855, was received, laid on the table, and ordered to be printed.**

**D. T. VALENTINE,**

*Clerk of the Common Council.*

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DEPARTMENT OF FINANCE, COMPTROLLER'S OFFICE,  
New York, February 15, 1856.

*To the Common Council:*

The 21st section of the act of 1849, to amend the charter of the city of New York, provides that "Every Head of Department shall report, in writing, to the Common Council, at the commencement of each stated session, the state of his department, with such suggestions in relation to the improvement thereof, and to the public business connected therewith, as he may deem advisable."

The ordinance of the Common Council, adopted in 1849, organizing the departments, declares (§ 102) that the Comptroller shall report to the Common Council, at its first meeting in January, in each year, for the general information of the citizens of New York, a full and detailed statement, setting forth—

“ 1. The receipts and expenditures of the Corporation during the preceding year, and the different sources of the city revenue, and the amount received from each.

2. The annual appropriations made by the Common Council, the objects for which they were made, and the amount of moneys expended under each appropriation.

3. The moneys borrowed on the credit of the Corporation, the authority for each loan, and the terms upon which it was obtained.”

In compliance with the ordinance referred to, statements have been prepared and annexed to this report, showing the operations of this department for the year 1855.

Statement No. 1, shows the receipts and expenditures of the Corporation during the year ending on the 31st of December, 1855, exclusive of the Sinking Funds set apart for the payment of the principal and interest of the city debt.



The total amount received into the treasury during the year, from all sources except the Sinking Fund,.....	\$14,035,586 67
The payments from January 1st, 1855, to December 31st, of the same year.....	14,105,712 60
Excess of expenditures over receipts.....	<u>\$70,125 93</u>

Statement No. 2, shows the appropriations, expenditures and receipts of the city government proper, and not including either Trust Funds or the Sinking Funds, for the year ending December 31st, 1855. The totals are as follows, viz:

Expenditures for the support of the city government...	\$3,934,410 29
Receipts, except from taxation.....	55,588 47
Balance payable from taxation.....	<u>\$3,878,821 82</u>

Statement No. 3, shows the appropriations, expenditures and receipts on account of Trust and Special Accounts, from January 1st to December 31st, 1855, as follows, viz:

Expenditures on Trust and Special Accounts.....	\$10,171,302 31
Receipts, including taxation.....	8,484,027 08
Balance in Treasury, January 1, 1855...	950,248 56
	9,434,275 64
Excess of expenditures.....	<u>\$737,026 67</u>

#### THE SINKING FUNDS.

The sums received and expended on account of the Sinking Funds, for the year ending 31st December, 1855, have been as follows:

Received on account of the fund for the redemption of the city debt, during the year.....	\$1,251,376 39
Balance in bank, January 1, 1855.....	17,403 23
	<u>\$1,268,779 62</u>
Paid from the same fund.....	1,047,396 61
Balance in bank, January 1, 1856.....	<u>\$221,383 01</u>

Received on account of the fund for the payment of interest on the debt.....	\$1,733,126 97
Balance in bank, January 1, 1855.....	316,940 33
	<u>\$2,050,067 30</u>
Paid for interest on the city debt, invested, &c.....	1,380,299 30
	<u>\$669,768 00</u>

Statement No. 4, gives the several items of receipts and expenditures on account of the Sinking Fund for the payment of the principal of the city debt; and Statement No. 5, the items of receipts and expenditures on account of the fund for the payment of interest on the debt.

The balance, subject to the draft of the Commissioners of the Sinking Fund on the first of January, 1856, was \$891,151 01.

Statement No. 6, shows the total amount of the permanent city debt, and also the means accumulated by the Sinking Fund for its payment.

The debt, on the 1st of January, 1856, amounted to the sum of.....	\$14,000,856 00
There was, at the same date, in the hands of the Commissioners of the Sinking Fund, applicable to the city debt.....	5,594,719 97
Balance of debt unprovided for.....	<u>\$8,406,136 03</u>

Statement No. 7, shows the stocks and other securities held by the Commissioners of the Sinking Fund, for the reimbursement of the debt, the total of which is given above.

#### DEBT PAYABLE BY TAXATION.

Statement No. 8, shows the amount of debt redeemable from year to year by direct taxation. The total amount of this debt is \$1,204,000.

There has been paid, February 1, 1855, on account of the loan for Building Stock No. 2, the sum of \$50,000, which was raised by tax.



The Commissioners have on hand sufficient means, in Revenue and Assessment Bonds, for the redemption of the Public Building Stock falling due May 6, 1856, \$515,000. The amount of Revenue Bonds which can be received in May next, in time to pay the above debt, as may be seen by reference to Statement No. 4, is \$625,550.

The amount of stock to be reimbursed in May, was issued for money borrowed, as provided by chapter 255 of the laws of 1836, and the proceeds of the loan were applied to the erection of public buildings. The stock bears interest at the rate of five per cent. per annum.

On the first of February, 1857, \$990,488 of the Water Loan Stock is payable, which is a seven per cent. stock. The Commissioners will have the means, consisting of revenue and assessment bonds, sufficient to pay this debt, without disturbing the permanent investments in their hands for the redemption of the city debt. In 1858, three millions of dollars of 5 per cent. stock is payable.

#### TOTAL OPERATIONS OF THE TREASURY IN 1855.

The following statement is a summary of the amounts paid out of the treasury, and received into it, on account of the Sinking Funds; the ordinary support of the city government, and the several trust funds, for opening, grading and paving streets, and covering the entire operations of the treasury.

Payments as shown in Statement No. 1.....	\$14,105,712	60
On account of the Sinking Fund, for the payment of the city debt, as shown in Statement No. 4.....	1,047,396	61
On account of the Sinking Fund, for the payment of interest, Statement No. 5.....	1,380,299	80
Total amount of payments.....	<u>\$16,533,408</u>	<u>51</u>

#### Receipts:

As shown in Statement No. 1.....	\$14,035,586	67
On account of the Sinking Fund, for the payment of city debt, Statement No. 4.....	1,251,376	39
On account of the Sinking Fund, for the payment of interest, Statement No. 5.....	1,733,126	97
Total amount of receipts.....	<u>\$17,020,090</u>	<u>03</u>

In the Statement of the total operations of the treasury  
in the last report for 1854, the payments in Statement

No. 1 were given at.....	\$10,184,318	27
The total of both Sinking Funds.....	2,541,481	85
	<u>\$12,725,800</u>	<u>12</u>

The receipts as follows:

In Statement No. 1.....	\$9,744,310	58
Both Sinking Funds.....	1,971,290	08
Total.....	<u>\$11,715,600</u>	<u>66</u>

The expenditures during the past year, as shown in Statement No. 1, exceed those of the preceding year, by the sum of... \$3,921,394 33

The increase is accounted for as follows:

Increase of payments on account of opening streets....	\$922,379	31
Streets paving.....	47,499	61
Common Schools for state.....	87,225	50
Common Schools for city.....	197,186	50
Croton water extension.....	160,266	19
Commissioners of Record.....	50,000	00
Revenue Bonds.....	2,810,298	00
Total.....	<u>\$4,274,855</u>	<u>11</u>

Statement No. 9, shows the amount of Revenue Bonds issued in the year 1855, in anticipation of the tax levied in September of the same year, to enable the treasury to pay the ordinary expenses for the support of the city government, and to pay the appropriations for the Board of Education, the Governors of the Alms-house, the Mill Tax, the tax for State Schools, &c., &c. These expenditures begin at the commencement of the fiscal year, in January, and the taxes are collected in September, October, November, &c. This state of things renders it necessary to anticipate a large portion of the annual tax, by borrowing to meet the claims on the treasury from month to month. This is

done by an issue of Revenue Bonds, at five, six and seven per cent. interest, reimbursable in six, nine and twelve months.

The tax levy of 1855, amounted to the sum of.....	\$5,843,822 89
The sum borrowed on Revenue Bonds, in 1855, in anticipation of this tax, as shown in Statement No. 9.....	5,584,900 00
Difference, only.....	<u>\$258,922 89</u>

Revenue Bonds, issued in previous years, were paid off, during the same period, to the amount of \$5,553, 309 00.

Statement No. 10, shows the amount of Assessment Bonds issued and paid during the year 1855. The amount issued was.	\$1,170,800 00
Amount redeemed.....	<u>370,800 00</u>
Amount issued, more than redeemed.....	<u>\$800,000 00</u>

The amount of Assessment Bonds has been largely increased by the operation of an ordinance passed December, 1854, authorizing and requiring the Comptroller to make advances on contracts to the amount of seventy per cent. as the work progresses. This ordinance and the operations under it will be noticed hereafter.

Statement No. 11, shows the condition of Building Loan Stock No. 3. The excess of expenditures on account of Union and Catharine markets, and Firemen's Hall, has left the treasury in the lurch to the amount of \$26,277 13.

Statement No. 12, is an exhibit of Building Loan Stock, Nos. 3 and 4.

Statements from Nos. 13 to 26, exhibit, in minute detail, the receipts of the Commissioners on account of the Sinking Fund for the payment of the city debt; and statements from Nos. 27 to 37, show the same as to the receipts on account of the Sinking Fund for the payment of interest, prepared by the Stock Clerk, W. H. Dikeman.



**THE DEBT OF THE CITY—PRESENT AND PROSPECTIVE.**

The debt of the city, for which stocks have been issued, amounted, on the first of January, to the sum of \$14,000,856. Statement No. 6 shows the general objects for which this debt was created. The same statement shows, that there is an accumulation of funds in the custody of the Comptroller, and subject to the management of the Commissioners of the Sinking Fund, a considerable portion of the stock which constitutes this debt, and other securities, amounting, in the aggregate, to the sum of \$5,594,719 97.

This leaves a balance of debt unprovided for, of \$8,406,136 03.

The two sums equaling the stock debt, as before given. \$14,000,856 00

There is also a debt against the city, for which Corporation Bonds have been issued, (Statement No. 8.)

amounting to the sum of..... 1,204,000 00

\$15,204,856 00

The principal of the latter debt, (\$1,204,000,) is payable at the rate of \$50,000 per annum. The several laws authorizing this debt to be created, seem to contemplate that the interest on the several sums borrowed, should also be provided for by an annual tax—sec. 4, chap. 253, laws of 1845; chap. 290, 1846; chap. 239 of 1850.

Although the several laws referred to authorize the collection of an annual tax, for the payment of interest, I do not find, on examination, that any sum has been raised for this purpose, in any one year, from 1845 to the present date. These laws authorize \$1,475,000 to be borrowed, and the interest on the debt thus created has been paid from the Sinking Fund.

The sum of \$50,000 has been raised annually, to pay off the principal, which has reduced the debt to about one million, after deducting \$154,000 borrowed to pay off the mortgages on the property transferred to the city by the Public School Society. On this latter debt, there has been raised, by tax, a sum sufficient to pay the annual in-

terest for the years 1854 and 1855, together with a portion of the principal, in all \$12,448 58, in 1854, and \$12,357 36, in 1855.

These sums have been transferred from the City Treasury to the Commissioners of the Sinking Fund, as provided by sec. 5, chap. 301, laws of 1853.

We now have the prospect of a very large increase to the stock debt of the city, for the construction of a new and large reservoir for Croton water, and for the establishment and maintenance of the great park. The Commissioners appointed by the Supreme Court, to ascertain the value of the lands which are to be taken for the Central park, have made their report, which was confirmed on the 5th of February, 1856. This park or place extends from Fifty-ninth to One hundred and sixth street, between the Fifth and Eighth avenues, covering an area of 750 acres, equal to about 7,700 lots, 25 by 100 feet. The whole quantity of land taken, is valued, by the Commissioners of Estimate and assessment, at..... \$5,111,526 30  
The costs as taxed are..... 57,943 60  
Total cost..... \$5,169,469 90

The seventh section, chapter 616, of the laws of 1853, in relation to paying for the land for this park, provides as follows:

"§ 7. For the payment of so much of the damages awarded by the Commissioners of Estimate and Assessment, and the expenses, disbursements and charges in the premises, as shall exceed the amounts or sums that may be assessed by the said commissioners upon the parties and persons, lands and tenements deemed by them benefited by the opening of such public square or place, it shall be lawful for the said Mayor, Aldermen and Commonalty to raise the amount of such excess by loan, by the creation of a public fund or stock, to be called, "The Central Park Fund," which shall bear an interest not exceeding five per centum per annum and shall be redeemable within a period of time not exceeding forty-five years after the passage of this act, and for the payment of which, the said piece of land, so as aforesaid to be taken, shall be irrevocably pledged."



In compliance with this section of the act, the Commissioners have assessed upon the persons and parties, lands and tenements deemed by them benefited by the opening of such public square or place, the sum of \$1,657,590. This leaves upon the city at large, the payment of \$3,511,526 30. The city, however, owns lots within the limits of the park, and, for these, the Commissioners have awarded to the Mayor, Aldermen and Commonalty, the sum of \$342,695; at the same time, they have assessed on the city, on account of lands owned by the Corporation, and deemed by them benefited by the opening of the park, the sum of \$36,269; leaving the sum of \$3,205,100 30, to be raised by loan, and paid to the owners of the residue of the land taken from individuals for the park. This sum, however, will be increased, in case any portion of the assessments should be remitted by the Common Council, or not be collected from the property assessed. The city must include, in the loan, the amount of its assessment, \$36,269, or add that sum to the tax levy of 1856.

Besides, the sum of \$342,695, awarded to the Corporation for its "Common Lands," within the limits of the park, the Commissioners of the Sinking Fund, as the Trustees of the public creditors, for loans heretofore made, hold bonds and mortgages for land sold, and which fall within the Central Park, to an amount of several hundred thousand dollars. The "Common Lands" included in the park, for which the sum of \$342,695 is awarded, may be appropriated to this public use, without making any provision for the payment of the award. But in regard to the "Common Lands" in the same locality, which have been sold under the Sinking Fund ordinance of 1844, and mortgages taken for them, the case is very different. These mortgages cannot be taken from the Trustees of the public creditors, without being paid for, dollar for dollar. In relation to these securities, the ordinance of 1844, pledges to the public creditors, until the final redemption of the debt of the city, "*the net proceeds of all sales of real estate belonging to the Corporation, when sold.*" These sales have been made, and the net proceeds, in cash and mortgages, are in the hands of the Commissioners, and have been reported from year to year as available funds in their hands for the payment of the existing city debt. The permanence of the ordinance of 1844, is guaranteed to the public creditors by an act



of the legislature, (chapter 235 of 1851,) which declares that said ordinance "shall not be amended without the consent of the legislature first had and obtained, except by setting apart and appropriating to and for the purpose of the Sinking Fund *additional revenue*." To meet this case, it is proposed by the ordinance, now before the Common Council, to issue certificates of stock based on the Central park fund, to the amount of the mortgages held by them on lands falling within the park, and thus settle the account. This, it is supposed, will leave \$2,800,000 to be borrowed to pay awards to individuals, beyond the amount of the assessments.

The 6th section of the act before referred to, declares that "payment of the damages awarded by the said Commissioners shall be made and become due and payable immediately upon the confirmation of the report of the said Commissioners in the premises."

A compliance with this section will necessarily add \$3,205,453 90 to the permanent stock debt of the city; and the interest on this sum, at 5 per cent. will add \$160,272 69 to the annual tax levy of the city for the next forty-two years.

In addition to this, as the awards are payable "immediately upon the confirmation of the report of the Commissioners," it is deemed necessary to make a loan at 6 per cent. for three years, in anticipation of the collection of the assessments on property benefited. The total sum thus assessed is \$1,657,590. Of this sum the tax costs, \$57,590, have already been advanced from the treasury, which will be reimbursed when the assessments are collected. This leaves the amount contained in the ordinance, now before the Common Council, to be raised by loan for three years, at \$1,600,000. The interest on this sum at 6 per cent. is \$96,000, which must be added to the tax levy, unless the collection of interest on the assessment can be made available for the purpose. The ordinance before referred to provides for the immediate collection of the assessments, and these ought to indemnify the city for the \$1,600,000 borrowed for three years, and for the interest thereon. If this reasonable expectation is realized, the loan of \$1,600,000 will be only a temporary debt.

The cost of the land for the park, which, to the city at large and its citizens, who own property in its vicinity, is equal to \$5,169,469 90, only lays the foundation for a large annual expenditure on a work which possesses extensive capabilities for draining the treasury, but none for replenishing it. The ground must be fenced and graded, and ornamented in a manner not unworthy of a site for a public square, in which the city has invested over five millions of dollars.

#### THE NEW CROTON RESERVOIR.

The Commissioners of Appraisal, appointed by the Supreme Court under chapter 501, of the laws of 1853, for the purpose of acquiring lands for the construction of a new reservoir, between Eighty-sixth and Ninety-sixth streets, and Fifth and Seventh avenues, will soon be ready to present their report for confirmation. The cost of the land for this reservoir, covering an area of ninety-seven acres, amounts to \$708,000, which includes that owned by the city. The plan on which the work is to be constructed, is not yet fully settled, and the cost will depend very much on the decision made by the Aqueduct Board in regard to the plan. The cost of construction may be put down at a million of dollars. The cost of this reservoir, which falls within the general outlines of the great park, may be set down at not less than \$1,708,000.

In 1854, an act was passed, chapter 342, authorizing a loan of \$500,000, to be denominated "The Water Stock of the city of New York, for the year 1854;" and the avails to be "applied to the purpose of building a new reservoir, purchasing lands, and extending the Croton water works in said city."

This reservoir, and the extension of the works, will make an addition, probably, of \$2,000,000 to the permanent stock debt of the city. But, unlike that for the park, it is a work which will add vastly to the capabilities of the Croton Aqueduct Department for increasing its revenues, which have already reached about \$700,000, and with the increase of population will in a short time, as estimated by the Croton Board, produce a revenue of a million of dollars annually.



## STATE TAXATION AND THE STATE DEBT.

The call on the tax-payers of this city for an addition of more than six hundred thousand dollars annually to the tax levy, for the purpose of making up deficiencies in the canal and general funds of the state, and for the support of the state government, is a most significant commentary on the assurances so confidently given, and so often repeated, that the tax-payers were in no danger from the creation of a great state debt, and that the canal revenues were ample for the payment of any debt for the enlargement of the Erie canal and the full development of the resources of the state. Under the influence of the plausible fallacy that a government can create any amount of debt for public works, whether productive or not, without increasing the burdens of the tax-payers, the agents of the people opened the way for breaking down the barriers erected by the 7th article of the constitution of 1846, for the protection of those who labor and pay taxes, and the people themselves gave, by their votes or negligence to vote, a seeming sanction to this suicidal measure.

As soon as the breach was made in the constitution, a new debt of nine millions of dollars was authorized, and during the progress of borrowing and expending this large sum, the several counties are called on, by chapter 335 of the laws of 1855, to pay into the state treasury a tax of a mill and a quarter on the assessed value of the property of each county, equal to \$1,753,561 17 on the whole state; of which sum the city of New York must pay at least \$608,000, being more than one third of the amount paid by the fifty-nine counties of the state. This is equal to the interest, at six per cent., on a debt of over ten millions of dollars. If we put these annual exactions with the interest on the present city debt, and add thereto the debts soon to be required for the reservoir and park, we have a result which is well calculated to awaken anxiety in the mind of every person who believes that an economical administration of the city government is essential to its welfare.

There was paid, during the last year, on account of interest on the present debt of the city.....	\$778,802 56
Add for interest on the Central Park permanent debt..	155,000 00
" temporary loan for 3 years, to be reimbursed by assessment.....	96,000 00
Add interest for Reservoir debt.....	100,000 00
Tax payable for support of state government.....	600,000 00
	<u>\$1,729,802 56</u>

This shows an annual payment, from revenues and from direct taxation, equal to the interest, at six per cent., on a debt of nearly twenty-nine millions of dollars.

It is important to the well-being of the city that the Common Council, the Board of Supervisors, the Board of Education, the Governors of the Alms-house, and last, though not least in extravagance, the departments and bureaux, should adopt and pursue a rigid, yet just and enlightened system of economy.

#### THE SINKING FUND AND THE SYSTEM FOR ITS MANAGEMENT.

We have in prospect a very large increase of the city debt, not only for those objects which have already been alluded to, but also for the construction of docks, piers, &c., for the protection and convenience of a commerce which is probably destined to rival that of any city in the world. If the city constructs such docks as are required for the accommodation of a trade, a portion only of which, at a low charge, pays the general government an annual revenue of forty millions of dollars, it will be necessary to create a large addition to the city debt, for the purpose. Such a debt, in a financial point of view, would be much less onerous and objectionable than that for the great park, from the fact that the docks would be productive, and yield a revenue to indemnify the city for the outlay. It would be still better, however, to lease or sell the city water privileges to individuals, and afford the business men, who manage the trade of the city, an opportunity to construct such works as their experience has taught them are best adapted to facilitate the commerce of the city.



The debts heretofore created by the city for constructing piers, public buildings, and the Croton Aqueduct, are secured to the public creditors by a pledge of almost the entire property of the city, and all the revenues derived from that property, as well as from other sources. Statements Nos. 4 and 5, show the character and comprehensiveness of these pledged funds. There are two sinking funds, one for the redemption of the principal of the debt, and the other for the payment of interest.

The sinking funds, by the ordinance of 1844, are placed under the management of trustees, consisting of the Mayor, Recorder, Comptroller, Chamberlain, and the Chairman of the Finance Committee of each Board of the Common Council.

There is at this time an accumulation of funds in the hands of the Comptroller, and under the management of these Trustees, equal to \$5,594,719 97. Of this sum there are certificates of stock amounting to \$3,717,594, being a portion of the identical debt which this fund is pledged to reimburse. These certificates have been purchased or redeemed from individuals who originally loaned money to the city, and have transferred the certificates to the Commissioners of the Sinking Fund, which are held by them for that fund, and the Comptroller collects the interest on this stock quarterly, which is reinvested, from time to time, in other stocks.

On this state of facts, the inquiry forces itself on the mind, and the Comptroller has been called on by the Common Council to explain, why it is that those evidences of debt, after they have been redeemed by the identical funds which have been set apart for the purpose, are not canceled, instead of being retained by the Trustees, and the interest collected on them from time to time. This inquiry was answered by the Comptroller, in a report to the Board of Councilmen, on the 20th of February, 1854, in Doc. No. 16, of that Board. The reason is, that the laws and ordinances, as they now stand, do not permit the Commissioners to cancel these certificates; on the contrary, they require them to invest the surplus in the stock issued by the Corporation, and to collect and reinvest the interest in stock of similar character,

when it can be done. A copy of title 3 of the ordinance of 1844, is appended and marked No. 38, which shows the conditions on which the investments of the surplus fund are to be made.

In view of the rapid accumulation of the city debt, and the financial entanglements which surround us, the Comptroller considers that it would be the most prudent course for the city, and decidedly advantageous to those interested in the present debt, to have the surplus funds applied at once to the purchase of the outstanding stock, which is first payable, and have it canceled. In doing this, the greatest care should be taken, not only to preserve and secure all the rights of the stockholders, but to do it in such manner as to preserve their confidence in the good faith of the transaction.

The legislature of the state, at the request of the Common Council, passed acts in 1845 and in 1851, guaranteeing to the creditors of the city, that the ordinance of February 22d, 1844, establishing the Sinking Fund, should not be altered, except to make additions to the fund, without the consent of the legislature. Chap. 225, laws of 1845; and chap. 235 of 1851.

It would be necessary, in order to change the ordinance of 1844, that the alterations should be prepared, so as to give ample protection to the holders of all the certificates, to be submitted to the legislature and sanctioned by an act to be passed by them.

The Sinking Fund of this city possesses the unobjectionable features of the sinking fund established by Mr. Pitt, in 1786, but it is entirely free from the objectionable principle engrafted upon that system in 1792, which was to have extinguished the debt of England in 1837, but exploded in 1813, as will be shown in a subsequent part of this report. The fidelity of the government of this city to its Sinking Fund may not be as severely tried as was that of England in her wars with Bonaparte, contending, as was said at the time, for national existence; yet, it would be quite as well for the city, and as safe for the public creditors, if the temptation was removed out of our reach.



The uninvested surplus of the Sinking Fund is in constant use for the ordinary purposes of the city government. At stated periods, when the outstanding stocks are not presented fast enough to absorb the money, a Revenue Bond is issued to the Commissioners of the Sinking Fund, at 5 or 6 per cent. interest, to balance the account. The extent to which the surplus is temporarily used, may be seen by reference to a report from this department in October, 1855, Doc. 60 of the Board of Councilmen.

The state of New York, in constructing the Erie Canal, established a sinking fund on a very sensible basis. After providing ample means for the payment of the debt, it was enacted in the law, that the Commissioners of the Canal fund, after providing for the payment of interest, should apply the surplus to the purchase of stock, and when thus purchased, it should be canceled. This is the only certain mode of giving effect to a sinking fund. The cancelment of the stock kills the interest for the remainder of the term; and if a premium is paid for the stock, the government is remunerated for it, in the removal of all risk in regard to principal and interest, and in the credit it establishes for itself in case of future loans. The original Canal debt of seven and a half millions, was paid by purchase at a large premium, and the stock was canceled as soon as purchased. The transaction extended from 1833 to 1845. The entire stock was redeemed and the original canal debt extinguished.

The Revolutionary debt of the United States, and the debt created by the war of 1812, were paid off by the application of the surplus revenues of the government to the purchase of the stock, and canceling it. In this way, the entire public debt of the United States government was extinguished in 1835, and the nation presented to the world the gratifying spectacle of a free people, after establishing their independence by a seven years' war, discharging all their obligations to the public creditors by their own industry, economy and a regard to the sacredness of a pledge of the public faith.

The United States government is now redeeming, at a high premium, the debt created on account of the war with Mexico, by using the surplus revenues of the government for the purpose.

This is the mode in which the sinking funds of the United States and of the State of New York, have been made effective, and secured the actual extinguishment of the obligations of government.

#### THE SINKING FUND OF ENGLAND.

Let us now see what has been the practical effect, so far as relates to the removal of the debt, by the sinking fund system of England:

Previous to the establishment of the Sinking Fund for the payment of the British debt, under the administration of Mr. Pitt, in 1786, the *interest* of the debt absorbed more than two thirds of the public revenue; and it was then asserted that "all former Sinking Funds had failed of producing great effects, because they were directed to the *annual* discharge of a certain portion of debt, not the formation, by compound interest, of a fund destined to its future and progressive liquidation; they advanced, therefore, by addition, not multiplication, in an arithmetical, not a geometrical progression."

The public attention, at the period referred to, was directed to the prodigious powers of the accumulation of money at compound interest; and Dr. Price had demonstrated, with mathematical certainty, that any sum, however small, increasing at that ratio, would, in a given time, extinguish any debt, however great.

Mr. Pitt's plan was, that a million yearly, made up from savings on certain branches of the public service and new taxes, should be set apart and sacredly applied to the purchase of stock. In his speech in Parliament, he illustrated the operations of his plan, as follows:

"If this million," said Mr. Pitt, "to be so applied, is to be laid out, with its growing interest, it will amount to a very large sum in a period that is not very long in the life of an individual, and but an hour in the existence of a great nation; and this will diminish the debt of this country so much as to prevent the exigences of war from raising it to the enormous height it has hitherto done. In the period of twenty-eight years, the sum of a million, annually improved, would amount to four millions per annum. But care must be taken that this sum be



not broken in upon. This has hitherto been the bane of this country; for if the original Sinking Fund had been properly preserved, it can easily be proved that our debts at this moment would not have been very burdensome; but this, hitherto, has been found impracticable, because the Minister has uniformly, when it suited his convenience, gotten hold of this sum, which ought to have been regarded as most sacred. To prevent this, I propose that this sum be vested in certain dignified Commissioners, to be by them applied quarterly to buy up stock; by which means no considerable sum will ever be open to spoliation, and the fund will go on without interruption. Long, and very long, has the country struggled under its heavy load, without any prospect of being relieved; but it may now look forward to the object upon which the existence of the country depends. A Minister could never have the confidence to come down to the House and propose the repeal of so beneficial a law—of one so directly tending to relieve the people from their burdens. The essence of the plan consists in the fund being invariably applied in diminution of the debt; it must forever be kept sacred, and especially so in time of war. To suffer the fund, at any time or on any pretence, to be diverted from its proper object, would be to ruin, defeat and overturn the whole plan.”\*

The loans required to carry on the war growing out of the French Revolution, rendered it necessary to strengthen the Sinking Fund, which was done by an act of Parliament, in 1792, providing that a sum equal to one per cent. on each loan, should be issued to the Commissioners, for the reduction of the national debt. It was estimated that this consolidated Sinking Fund would pay off the entire debt in forty-five years.

The Sinking Fund was administered with exemplary fidelity, till 1813, “when a total change in the system took place, which eventually led to its ruin.”† Whilst the Sinking Fund had increased to the enormous sum of £15,500,000 yearly, in 1813, and the nation generally were delighted with the rapid growth of the Sinking Fund, a

\* Allison's Europe, vol. 2, p. 388.

† Ibid. vol. 2, p. 389.

careful scrutiny had not been instituted to ascertain whether the funds for this prodigious extension were provided by the fictitious supply of loans, or the solid growth of the revenue above the expenditure. In 1813, the whole system was inquired into, and it appeared that a great proportion of the sums paid off by the Sinking Fund, were raised by loans, and that the doctrine which was denounced, in 1786, as the cause of the failure of all previous Sinking Funds, was, after all, the only true system, "and that the only way of getting quit of incumbrances, was by bringing the expenditure permanently under the income."\*

Some of the writers, at the period referred to, denounced the whole system of Mr. Pitt as a fallacy and a delusion. These terms cannot justly apply to the Sinking Fund of 1786; but they do no injustice to that created by borrowing under the law of 1792.

"The prevailing ideas," says the historian, "spread to the legislature, and the statesmen who succeeded to the government, imbued partly with the declamation of the period, influenced partly by the desire of gaining a temporary popularity by the reduction of the public burdens, without any regard to the interests of future times, went on borrowing or abstracting from the Sinking Fund, till it was totally extinguished during the great convulsion of 1832; and the Commissioners for the reduction of the national debt issued an official intimation that their purchases for the public service had altogether ceased. The principle acted upon since that time has been to apply to the reduction of debt no more than the annual surplus of the national income above its expenditure; and as that surplus, under the present Democratic system, can never be expected to be considerable, Mr. Pitt's Sinking Fund may now, to all practical purposes, be considered as destroyed."†

The preceding history shows the hazard of attempting to hold large accumulations of money, or its equivalent, by the government, for future use. It is subject to be misapplied by the infidelity of the public agents, or to be used to meet some exigency of the government.

\* Allison's Europe, vol. 2, p. 390.

† Ibid., vol. 2, pp. 390, 391.



## SCHOOL TAX FOR THE STATE.

The act of the legislature for raising eight hundred thousand dollars annually for the support of the free schools throughout the State, was passed on the 12th of April, 1851. The portion of this sum required of the city of New York, does not appear to have been included in the tax levy of 1851. In the annual report of the State Superintendent of Common Schools, in January, 1852, the amount required to be raised by the county of New York, for its portion to make up the \$800,000, is given at \$314,350 62. The sum apportioned back to the county out of the \$800,000, as shown in the same report, (after deducting \$40,621 63, apportioned from the School Fund,) was \$95,606 65. Thus drawing from the city, by a general tax on property, the sum of \$314,350 62, to make up a common fund to be distributed to the several counties of the state, and then returning to the county of New York \$220,743 97 less than was drawn from the tax payers of the county. And this unjust exaction is annually visited on the inhabitants of this city.

The result of the rule of distribution established by the act of 1851, is shown by the figures given below:

The first column shows the sum annually assessed on the county of New York, for the Common Schools of the state.

2. The sum apportioned back to the county.

3. The excess drawn from the county by taxation, beyond the sum returned.

Year.	1. Tax.	2. Apportioned.	3. Excess of Tax.
1852.....	\$314,350 62	\$93,606 65	\$220,743 97
1853.....	225,670 80	95,699 15	129,971 65
1854.....	257,616 11	95,648 06	161,968 05
1855.....	271,839 40	95,648 06	176,191 34
	<u>\$1,069,476 98</u>	<u>\$380,601 92</u>	<u>\$688,875 01</u>

It is thus seen that in four years the city has paid taxes for the support of free schools in the state at large, to the amount of \$1,069,476 93; and has received back only \$380,601 92; and the excess paid by the city, beyond any fair rule of assessment and apportionment, is \$688,875,01.

It should also be borne in mind by those who legislate for the state, that before the act of 1851 was adopted, which works such injustice to this city, a special act had been passed, which compels the Board of Supervisors of the county to levy upon the real and personal property of the city, a sum sufficient to erect school houses, and furnish fuel, books and stationery, sufficient for the accommodation of the inmates of the public schools, and to pay for the tuition of every child in the city whose presence can be secured at the Common Schools. The city also supports evening schools, for the instruction of those who are compelled to labor during the day; and maintains a Free Academy, where the higher branches of instruction are imparted, not only thoroughly, but gratuitously to such as are recommended for their scholarship and meritorious conduct from the several Ward Schools. The sum annually raised by tax for the maintenance of our local system of free schools, already exceeds a million of dollars. The only abatement to this exaction is the apportionment of \$132,000, on account of the Common School fund proper, and the United States deposit fund, (both amounting to \$37,063 62,) and \$95,648 01 from the \$800,000 raised for the free schools of the state.

When the tax payers of this city contribute a million of dollars annually for the maintenance of a free school system, which provides for all the charges of gratuitous instruction to every child of suitable age, they ought to be entirely exempted from the \$271,839 40, now exacted of them to maintain the free schools of the state. But if entire exemption from this excessive tax is not attainable, an equitable distribution of the fund raised is demanded by the plainest principles of justice.

The 4th section of the free school act for the state requires the Superintendent to "apportion and divide" one-third of the \$800,000



equally among the several school districts of the state. Under this rule of apportionment, a district school, in any of the counties out of the county of New York, with twenty-five scholars, will receive as large a portion of this one third of the tax as is paid to a district in the city of New York, in which two thousand five hundred children are actually instructed at the district school. And it is worthy of remark, that the one-third of the revenue arising from the capital of the Common School fund, to the establishment of which this city has contributed its full share, is apportioned, according to the new method of division which was adopted by the legislature, in 1851.

The rule of apportionment in the Common School law, as it has existed for forty years, is as follows: The money is "apportioned among the several towns and cities of the state, according to the ratio of their population respectively, as compared with the population of the whole state," (section 3, title II, ch. 15, 1 R. S.) The town commissioners (§ 6,) apportion the school moneys among the school districts in proportion to the number of children residing in each.

In the three preceding annual reports of the Comptroller, giving the financial transactions of the city, for the years 1852, 1853 and 1854, the attention of the Common Council has been called to the inequality between the assessment and apportionment of the \$800,000, Free School fund of the state. I cannot refer to these reports from the number of the document, except as to the report for 1854, which is document No. 12, Board of Councilmen, 1855.\*

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\* It is worthy of note, that the document here referred to, is the first annual report of the Comptroller to be found in the documents of either Board of the Common Council. It is quite remarkable that the annual report of the receipts and expenditures of every description which the Comptroller is required to make, at the commencement of each year, should not have found a place in the journals or documents of either Board, for the long period that these documents have been published, whilst the reports, annual and special, of every other department, it is believed, have been carefully preserved among the documents of one of the Boards. This is an oversight, probably; but which leads to embarrassment in making comparisons of the expenditures between the present time and years far back, for there is not a complete set of the Comptroller's annual reports, even in the Finance Department.

Your predecessors have left to you the opportunity of being the first to memorialize the legislature for the removal of an unjust and grievous burden from the shoulders of a confiding constituency who have claims on all their agents for faithfulness in the discharge of the duties which devolve on them respectively.

In again calling the attention of the Common Council to this matter, I beg leave to suggest, that a respectful memorial be presented to the legislature, in the name of the Mayor, Aldermen and Commonalty, soliciting, at least, a modification of the rule of distribution which produces a result so extremely unjust, to the patient tax payers of this city.

We now have the assurance of a co-operation from the Board of Education. The matter has been examined by a Committee of that Board, and the result is embodied in an able report of Andrew H. Green, Esq., the recently elected President of the Board of Education.

#### **PAYMENTS ON CONTRACTS FROM ASSESSMENT BONDS.**

Statement No. 39, shows the amount advanced on contracts under the ordinance of December 30, 1854, authorizing the advance of seventy per cent. on contracts over \$10,000, on certificates from the surveyor in charge of the work, of the amount completed, and of the Street Commissioner, for the advance, and also showing the amounts paid to close such contracts, after confirmation.

The total of the amount, advanced on these contracts, and to close those which have been completed during the year 1855, is, as shown by this statement, \$319,726 00.

The contractors are charged interest at the rate of seven per cent. on the amount advanced to them from time to time, as the work progresses.

#### **ALLOWANCES TO LESSEES OF PIERS AND SLIPS.**

Statement No. 40, shows the allowances made to the several lessees of piers and bulkheads, on account of repairs, for the cost of dredging-out slips, and for damages in consequence of the slips not being dredged out, for the year 1855. The total sum is \$20,711 73.



**VALUATION OF REAL AND PERSONAL ESTATE.**

Statement No. 41, shows the valuation of Real and Personal Estate in the several wards, for 1854 and 1855.

Total value of real estate in 1855.....	\$336,975,866 00
"    personal estate.....	135,531,282 13
"    non-residents' personal estate.....	14,491,130 00
Total of real and personal estate.....	<u>\$486,998,278 13</u>

The amount of tax levied in 1855, \$5,843,822 89.

**TAXES ON INCORPORATED COMPANIES.**

Statement No. 42, gives a list of the names of the several incorporated companies in the city and county of New York, deriving an income from their capital; showing also the amount of real and personal property, and the amount of tax assessed on each company. The total results are as follows, viz:

Total amount of personal estate.....	\$70,882,862 82
"    real estate.....	6,581,911 00
Total valuation.....	<u>\$77,464,773 82</u>

Total amount of tax levied on incorporated companies in 1855....\$933,222 32.

**COLLECTIONS BY THE RECEIVER OF TAXES AND RETURNS MADE TO THE CLERK OF ARREARS.**

Statement No. 43, is furnished by the Receiver of Taxes, showing the amount of taxes collected by that bureau, during the year 1855, the returns made to the Clerk of Arrears, and the amount of taxes unpaid, January, 1856.

Taxes collected by the Receiver, in 1855.....	\$5,141,193 42
Croton Water Arrears.....	29,796 80
Total.....	<u>\$5,170,990 22</u>

Arrears of Taxes returned to Bureau of Arrears....	\$372,803 59
Croton Water Arrears.....	18,143 78
Total.....	<u>\$390,947 37</u>
Amount of interest collected by Receiver of Taxes.....	\$30,768 29
Discount allowed on taxes of 1855.....	29,714 76
Interest received more than allowed.....	<u>\$1,053 53</u>
Taxes and Croton Water Rent remitted by the Board of Supervisors, Common Council and Croton Aqueduct Department, in 1855,.....	\$62,129 43
Taxes and Croton Water Rent remaining unpaid in the hands of the Receiver of Taxes, January 1, 1856.....	\$1,684,342 25

#### TAXES REMITTED.

Statement No. 44, is a list of the remissions of taxes made by the Board of Supervisors and the Common Council during the year 1855, showing the date in each case.

Total amount of remissions in 1855, \$61,868 38.

In order to keep the treasury in a solvent condition it is necessary that the amount of remissions should be included in the tax levy.

In 1853, there were 288 remissions, amounting to \$47,453 58.

In 1854, the Receiver of Taxes gives the sum remitted at \$20,884 26.

The increase of remissions in 1855 exceeds the remissions in 1854 by \$40,984 12, and the remissions of 1855 exceed those of 1853 \$14,414 80.

#### STATIONERY.

Statement No. 45, shows that the cost of stationery delivered on the requisition of the different departments in 1855 was \$15,559 53. The same statement gives the comparative expenditures for six years from 1850 to 1855. It will be seen by reference to that statement that in 1852 the cost of stationery was nearly twice as much as in 1855, and in 1853 and 1854 the cost exceeded that of 1855 by more than \$8,000 for each year.



**REAL ESTATE AND PROPERTY OWNED BY THE CITY.**

Statement No. 46, shows the cost or estimated value of the real estate owned by the city and used by the different departments of the city government. The total valuation, including the Croton Aqueduct, parks, &c., is \$42,684,769 90.

**BUREAU OF ARREARS.**

Statement No. 47, is furnished by the Clerk of Arrears, Augustus Purdy, and relates to the returns originally made to his bureau, and the amount of collections on account of arrears of taxes, assessments, and Croton water rents, for the year 1855.

The total amount settled in the Bureau of Arrears during the year 1855, on account of arrears of taxes, assessments, and Croton water rents, and sales therefor, is equal to.....\$443,597 10

As follows:

Arrears of Taxes.....	\$165,138 44
Interest on do.....	27,266 84
Arrears of Assessments.....	88,698 68
Interest on do.....	13,923 12
Arrears of Croton water rent.....	3,822 41
Interest on do.....	450 79
Void assessment sales....	5,144 17
Charges on arrears of assessments.....	961 26
"    "    taxes.....	607 75
Redemptions—tax, water and assessment sales.....	62,214 93
By cancelment—void assessment sales.....	67,993 68
Taxes canceled upon certificate of Receiver of Taxes..	4,175 03
Remitted by Common Council and Board of Supervisors	1,900 00
Sales canceled by resolution of Common Council and certificate of Receiver.....	1,300 00
	<hr/>
	<b>\$443,597 10</b>

The assessment and tax sales which were declared void for want of proper notice, by a decision of the Supreme Court, in 1846, have been advertised for re-sale, by the Clerk of Arrears. The day of sale was fixed for the 10th of December, 1855, but by a resolution of the Common Council the sale has been postponed to the 9th of June next.

This course was taken by the advice of the Counsel to the Corporation, R. J. Dillon, and Charles O'Connor, Esq. Their opinions are annexed, marked No. 48. The amount of cash collected on these sales is small, but a sum, equal to \$67,998 68, as shown in the preceding statement, has been canceled, and the liens on the property removed, by a surrender of the certificates or leases given when the sales were made, and which had been purchased in by the owners of the property.

The amount of cash paid to the Clerk of Arrears, from January 11, 1855, to December 31, of the same year, is.....\$368,228 39

Of this sum there was paid by him to the Chamberlain—

On account of arrears of taxes and assessments.....	\$295,027 08
“ “ charges on arrears of taxes.....	350 00
Paid to the Comptroller on account of redemptions..	68,578 11
Paid to the Chamberlain for credit of Sinking Fund, on account of arrears of Croton water rent, and interest	4,273 20
	<u>\$368,228 39</u>

On the amount paid to the Comptroller, about eleven hundred checks have been drawn in favor of purchasers at the several sales, amounting to..... \$62,214 93

Paid into Treasury on account of charges on arrears of taxes.....	257 75
Do do assessments.....	961 26
Moneys refunded on void assessment sales.....	5,144 17
	<u>\$68,578 11</u>

## RECEIPTS AND PAYMENTS ON ACCOUNT OF ASSESSMENTS.

Statement No. 49 is a continuation for the entire year 1853, of statement No. 42, in the last semi-annual report from this department, Doc. No. 33, 1855.

It appears by this statement that the total receipts from the several trust accounts enumerated is.....	\$1,643,381 74
And the expenditures are.....	2,391,706 54
Leaving an excess of expenditure of.....	648,324 80

Of the amounts received, there has been received by the Clerk of Arrears the following sums for the respective accounts:

From streets paving.....	\$73,234 74
“ streets opening.....	8,383 07
“ fencing vacant lots.....	52 96
“ liens on lots.....	6,789 95
“ wells and pumps.....	237 96
“ interest on assessments.....	13,923 12
Total.....	<u>\$102,621 80</u>

Leaving the amount collected by the Collector of Assessments at..... \$1,540,759 94

The confirmations by the Common Council, of assessments, exclusive of the confirmations made by the Supreme Court, for streets opening, during the past year, have been..... \$754,463 66

In the case of streets opening, the confirmations are always made by the Supreme Court, and not by the Common Council, and hence not embraced in the amount referred to as confirmed.

The confirmations made by the Supreme Court for streets opening during the past year, are as follows:

Widening Cliff street.....	Not known.
Opening Avenue D.....	\$7,201 15
Opening and extending Bowery.....	549,221 73
Opening Avenue A, from 86th to 93d street.....	15,637 07
Opening 92d street, from 5th avenue to East river.....	4,362 61
Opening 80th street, from 5th avenue to East river....	8,864 08
Total.....	<u>\$585,286 59</u>

There has been advanced from the Treasury, by the ordinance of December 31, 1854, authorizing the advance of 70 per cent. on contracts, over \$10,000, yet unconfirmed, as the work progressed, the sum of \$170,044 46, as follows:

## STREETS PAVING, INCLUDING SEWERS.

Regulating and grading 56th street, 3d to 5th avenue..	\$13,599 26
Regulating, curb, gutter, &c., 83d street, 3d avenue to Avenue A.....	18,985 27
Regulating 7th avenue, Broadway to 59th street.....	6,428 94
Regulating 59th street, 5th avenue to Broadway.....	21,988 26
Regulating 47th street, 3d to 8th avenue.....	1,265 25
Regulating 70th street, 10th avenue to Hudson river...	5,925 50
Regulating 86th street, 3d avenue to East river.....	5,460 00
Regulating 56th street, 4th avenue to East river.....	1,209 10
Regulating 8th avenue, 59th to 82d street.....	12,611 87
Regulating 42d street, 10th to 12th avenue.....	9,450 00
Regulating 52d street, 4th avenue to East river.....	1,577 80
Sewer 49th street, 2d to 3d avenue.....	31,652 25
Sewer 79th street, 5th avenue to East river.....	19,372 33
Sewer 51st street, 9th avenue to Hudson river.....	9,185 75
Sewer Catharine street.....	1,200 00
Regulating Manhattan street.....	10,132 88
Total.....	<u>\$170,044 46</u>

The excess of expenditures over confirmations, appearing in the statement, arises from the fact that the confirmations made by the Su-



preme Court, are not embraced in the item of confirmations, and the amount advanced by the 70 per cent. ordinance is also on unconfirmed contracts.

**TAXES ON PERSONAL PROPERTY IN THE SEVERAL WARDS, AND THE BOOK OF  
NON-RESIDENT TAXES.**

Mr. Hone, the Deputy Receiver of Taxes, has obligingly furnished the annexed statement, marked No. 50 of the amount of personal tax in each ward, and the amount unpaid and placed in the hands of the marshal of the Receiver for collection on the 28th of January.

The statement also shows the sum assessed as a personal tax on property of non-residents doing business in the city of New York. This assessment is under a special law passed in 1855, (chap. 37,) which provides for taxing all non-residents doing business in New York, on the amount invested in such business. These assessments are in a separate book from the Ward assessments.

The total amount of property assessed in the non-resident book, is \$14,491,130, and the total amount of tax on this capital is \$174,767 40. Of this tax the sum collected to the present date is \$83,539 74, leaving in arrear \$91,227 66, being more than one half of the personal tax assessed on non-residents. It is obvious from this that the Treasury is to experience a serious drawback on account of arrearages on non-resident taxes, to be added to the uncollected and uncollectable personal tax in the several wards.

The amount of personal tax on the ward rolls in the First Ward, is \$665,444 64, of which sum \$594,131 46 has already been collected, leaving only \$71,313 18 in arrear on this large sum.

In the Fifteenth Ward, the total of the personal tax is \$241,707 01, of which sum \$212,511 45, is already collected, leaving only \$29,195 56 in arrear.

In the Eighteenth Ward, the total amount of personal tax is \$172,411 47, of which \$145,463 42 has already been paid, leaving in arrear only \$26,948 05.

The remissions of taxes for 1855, as shown in another part of this report, page 29, are equal to \$61,868 38; add this to the arrearages of non-resident personal tax, and the sum is equal to \$153,000. And this is in addition to the ordinary annual arrearages in the collection of personal tax in the several wards, which, for 1855, is \$261,187 45.

In making these large additions to the assessment rolls, by adding personal taxes, which cannot be collected, or which must be remitted for errors or other causes, we add very largely to the tax on this city for the state school tax and the state mill tax.

The ordinary mode of levying a state tax, is by calling on each county for a mill or a mill and a quarter on each dollar of assessed valuation.

#### CARRIAGE HIRE.

Statement No. 51, shows in detail the sums expended in nine months from January 1 to October 1, 1855, by each member of the Common Council.

Paid for Board of Aldermen.....	\$1,687 50
“ “ Councilmen.....	7,076 75
“ distributing books.....	535 00
“ Special Committee on Fordham bridge.....	16 00
“ funeral Adj. J. J. McCabe.....	378 50
“ members of Common Council of 1854, paid in 1855	637 05
Total amount paid in 1855.....	<u>\$10,330 80</u>
Bills to the amount of.....	2,334 00
for carriage hire for members of the Common Council, remaining unpaid January 1, 1856.	
Total for carriage hire for nine months.	<u><u>\$12,664 80</u></u>

The amount expended by three of the Aldermen is \$928 75, being more than the total expenditures of the other nineteen Aldermen for

carriage hire. And eight members of the Board of Councilmen expended \$3,576 75, leaving a less sum for the other fifty-two members of that Board.

**DETAIL OF EXPENDITURE OF THE CITY GOVERNMENT IN 1855.**

Statement No. 52, gives a detailed statement of the various objects of expenditure for the support of the City Government, and the sum paid for each object, except in those departments which draw a gross sum from the Treasury, and audit their own accounts, as in the case of the Alms-house.

This statement is intended to show for what purposes the large sum has been paid on City and Trust Accounts, of which table No. 1 is a general summary.

All of which is respectfully submitted,

A. C. FLAGG, *Comptroller.*

**CORRECTION.**—The balance in the Treasury, Jan. 1, 1855, as given at page 6, in the reference to No. 3, should have been given in connection with the statement of the total sums received and paid, at the top of the same page. This would show a balance in the Treasury, December 31, 1855, of..... \$880,122 63

The figures in the reference to No. 3, page 6, should stand as follows:

Expenses on Trust and Special Account.....	\$10,171,302 31
Receipts, including Taxation.....	8,484,027 08
Excess of Expenditures.....	<u>\$1,687,275 23</u>

## STATEMENT No. 1.

EXPENDITURES AND RECEIPTS of City Government, including Trust Accounts,  
from January 1st to December 31st, 1855.

HEADS OF ACCOUNT.	EXPENDITURES.	RECEIPTS.
Alms-house.....	\$613,450 00	
Aqueduct Repairs.....	19,994 55	
Battery Enlargement.....	5,964 00	
Board of Health.....	5,130 44	\$768 64
City Inspector's Department.....	64,761 01	
Coroners' Fees.....	21,537 21	
Cleaning Corporation Docks and Slips.....	18,787 78	
County Contingencies.....	118,170 63	3,686 57
Contingent Expenses, Common Council.....	39,387 51	
Cleaning Streets.....	278,262 42	4,745 12
Donations.....	52,624 75	148 22
Elections.....	15,667 39	72 75
Errors and Delinquencies.....	4,638 39	181 95
Fire Department.....	75,221 60	1,496 56
Interest on Revenue Bonds.....	237,347 73	
Interest on Assessment Bonds.....	16,173 21	
Intestate Estates.....	937 91	7,048 55
Lamps and Gas.....	330,101 93	5 00
Lands and Places.....	17,965 18	
Markets.....	7,000 00	
Police.....	812,559 27	103 42
Police and Fire Telegraph.....	4,865 54	
Roads and Eighth Avenue.....	1,694 11	
Printing.....	94,174 10	85 31
Repairs and Supplies.....	162,828 08	
Rents.....	19,265 16	
Real Estate.....	22,925 00	
Roads and Avenues.....	49,967 97	320 13
Real Estate Expenses.....	13,093 61	
Stationery.....	19,899 88	
Deghue or Belgian Pavement.....	113,564 72	
Street Expenses.....	80,520 70	
Removing Sunken Vessels.....	1,396 00	
Sewers, Repairing and Cleaning.....	16,179 45	27,251 20
Salaries.....	331,817 68	863 31
Statistical Tables.....	1,500 00	
Officers' Fees.....	39,544 21	4 00
Water Pipes.....	119,719 24	1,631 84
Carried forward.....	\$3,848,638 36	\$48,412 57



HEADS OF ACCOUNT.	EXPENDITURES.	RECEIPTS.
Brought forward.....	\$3,848,638 36	\$48,412 57
Docks and Slips, (new work).....	28,657 52	} 7,175 90
“ “ (repairs).....	26,587 71	
N. Y. Juvenile Asylum, (pay for pupils)....	30,526 70	
Revenue Bonds of 1854.....	3,569,009 00	
“ “ 1855.....	1,984,300 00	5,584,900 00
Assessment Bonds, 1854.....	165,300 00	
“ “ 1855.....	205,500 00	1,170,800 00
Moneys Refunded on Sales for Taxes.....	554 06	
“ “ on Assessment Sales.....	3,765 96	5,144 17
Charges on Arrears of Taxes.....	1,474 50	607 75
Fencing Vacant Lots.....	1,909 83	505 06
Interest on Assessments.....	9,052 00	30,967 56
Streets Opening.....	1,204,236 80	817,481 98
Streets Paving.....	1,174,580 36	781,847 26
Wells and Pumps.....	895 00	301 83
City Inspector's Liens on Lots.....	1,032 55	12,278 05
Common Schools for State.....	161,968 05	
Common Schools out of Levy.....	956,000 00	37,063 62
State Mill Tax.....	346,678 16	
Building Loan Stock, No. 2.....	50,000 00	
Croton Water Extension and Construction..	170,325 27	
County Clerk's Office.....	21,649 91	14,390 80
Surrogate's Office.....	12,543 20	14,926 20
Superior Court.....	7,535 92	7,687 77
Common Pleas.....	11,720 66	5,125 03
Union Market.....	20,159 00	
Catharine Market.....	5,764 00	
Firemen's Hall.....	6,511 00	
Census of 1855.....	17,462 08	
Commissioners of Record.....	50,000 00	
Reimbursements to County Treasurer.....	11,375 00	
Taxes of 1854, and previous.....		549,627 97
Taxes of 1855.....		4,729,868 52
Interest on Tax of 1854, and previous.....		52,127 03
“ “ 1855.....		5,907 70
Collecting Fee, State Mill Tax.....		17,333 90
Public Building Stock, No. 3.....		100,000 00
Building Loan Stock, No. 4.....		40,000 00
Dividend on Bank Stock.....		140 00
Charges on Arrears of Assessments.....		966 00
Total.....	\$14,105,712 60	\$14,035,586 67

## STATEMENT No. 2.

APPROPRIATIONS, EXPENDITURES AND RECEIPTS of *City Government*, from  
*January 1st to December 31st, 1855.*

HEADS OF ACCOUNT.	Appropriations.	Expenditures.	Receipts.
Alms-house .....	\$613,450 00	\$613,450 00	
Aqueduct Repairs .....	20,000 00	19,994 58	
Battery Enlargement .....	25,000 00	5,964 00	
Board of Health .....	10,000 00	5,130 44	\$768 64
City Inspector's Department .....	60,000 00	64,761 01	
Coroners' Fees .....	22,625 44	21,537 21	
Cleaning Corporation Docks and Slips .....	26,000 00	18,787 78	
County Contingencies .....	120,000 00	118,170 63	3,686 57
Contingent Expenses, Common Council .....	38,000 00	39,387 51	
Cleaning Streets .....	278 278 00	278,262 42	4,745 12
Donations .....	49,150 00	52,624 75	148 22
Elections .....	18,000 00	15,667 39	72 75
Errors and Delinquencies .....	5,000 00	4,638 39	181 95
Fire Department .....	75,000 00	75,221 60	1,496 56
Interest on Revenue Bonds .....	231,766 91	237,347 73	
Interest on Assessment Bonds .....	30,000 00	16,173 21	
Intestate Estates .....	3,000 00	937 91	7,048 55
Lamps and Gas .....	330,380 00	330,101 93	5 00
Lands and Places .....	18,000 00	17,965 18	
Markets .....	7,000 00	7,000 00	
Mayoralty Fees .....	150 00		
Police .....	819,400 00	812,559 27	103 42
Police and Fire Telegraph .....	5,000 00	4,865 54	
Roads and Eighth Avenue .....	8,717 29	1,694 11	
Printing .....	93,924 05	94,174 10	85 31
Repairs and Supplies .....			
Public Buildings Contracted for .....	145,154 93	162,828 08	
Rents .....	20,000 00	19,265 16	
Real Estate .....	25,000 00	22,925 00	
Roads and Avenues .....	50,000 00	49,967 97	320 13
Real Estate Expenses .....	133,557 30	13,093 61	
Stationery .....	20,000 00	19,899 88	
Deghus or Belgian Pavement .....	165,000 00	113,564 72	
Street Expenses .....	25,000 00		
Repairing Streets by Contract .....	50,000 00	80,520 70	
Removing Sunken Vessels .....	2,000 00	1,396 00	
Sewers, Repairing and Cleaning .....	17,000 00	16,179 45	27,251 20
Salaries .....	332,000 00	331,817 68	863 31
Statistical Tables .....	1,500 00	1,500 00	
Officers' Fees .....	40,000 00	39,544 21	4 00
Water Pipes .....	123,500 00	119,719 24	1,631 84
Docks and Slips, New Work .....	100,000 00	28,657 52	
"    "    Repairs .....	20,000 00	26,587 71	7,175 90
N. Y. Juvenile Asylum, pay for pupils .....	35,500 00	30,526 70	
Total .....		\$3,934,410 29	\$55,588 47

STATEMENT NO. 3.

APPROPRIATIONS, EXPENDITURES AND RECEIPTS, on Trust and Special Accounts, from January 1 to December 31, 1855.

HEADS OF ACCOUNT.	APPROPRIATIONS.	EXPENDITURES.	RECEIPTS.
Revenue Bonds of 1854.....	\$5,553,309 00	\$3,569,009 00	} 5,584,900 00
"    "    " 1855.....		1,984,300 00	
Assessment Bonds of 1854.....		165,300 00	} 1,170,800 00
"    "    " 1855.....	370,800 00	205,500 00	
Moneys refunded on Sales for Taxes.....	3,000 00	554 06	
"    "    " on Assessment Sales.....	5,000 00	3,765 96	5,144 17
Charges on Arrears of Taxes.....	2,000 00	1,474 60	607 75
Fencing Vacant Lots.....	2,000 00	1,909 83	505 06
Closing Assessment Contracts.....	100,000 00		
Interest on Assessments.....	20,000 00	9,052 00	30,967 56
Streets Opening.....	1,251,600 00	1,204,236 80	817,481 98
Streets Paving.....	1,498,300 00	1,174,580 36	781,847 26
Wells and Pumps.....	1,000 00	895 00	301 83
City Inspector's Liens on Lots.....	5,000 00	1,032 55	12,278 05
Common Schools for State.....	161,968 05	161,968 05	
Common Schools out of Levy.....	956,000 00	956,000 00	37,063 62
State Mill Tax.....	346,678 20	346,678 16	
Building Loan Stock, No. 2.....	50,000 00	50,000 00	
Croton Water Extension & Construction.....	215,500 00	170,325 27	
County Clerk's Office.....	20,000 00	21,649 91	14,390 80
Surrogate's Office.....	13,820 00	12,543 20	14,926 20
Superior Court.....	7,000 00	7,535 92	7,687 77
Common Pleas.....	7,000 00	11,720 66	5,125 03
Union Market.....	34,840 00	20,159 00	
Catharine Market.....	36,980 00	5,764 00	
Firemen's Hall.....	24,810 00	6,511 00	
Census of 1855.....	20,000 00	17,462 08	
Commissioners of Record.....	50,000 00	50,000 00	
Reimbursement to County Treasurer.....	11,375 00	11,375 00	
		\$10,171,302 31	\$8,484,027 08



## STATEMENT No. 4.

RECEIPTS of the Commissioners of the Sinking Fund for the Redemption of the City Debt, during the year ending December 31st, 1855.

Received from Butchers' Stands.....		\$15,236 00
" " Bonds and Mortgages.....		29,995 43
" " Corporation Counsel.....		3,510 89
" " Commutation of Water Lot Rent.....		1,629 35
" " Fire Loan Property.....		1,475 00
" " Interest on City Stocks.....		179,200 68
" " Interest on City Bonds.....		49,261 68
" " Licenses, per Clerk Common Council.....		36,458 75
" " Market Fees.....		70,665 07
" " Market Cellar Rents.....		16,188 35
" " Real Estate.....		26,158 00
" " Revenue Bonds.....		810,000 00
" " Street Vaults.....		11,529 73
" " Water Lot Rent.....		63 68
Check for Advertising Returned.....		3 78
<b>Total amount of receipts for the year 1855.....</b>		<b>\$1,251,376 39</b>
Balance in Bank, January 1st, 1855.....		17,403 23
<b>Cash means for year 1855.....</b>		<b>\$1,268,779 62</b>
<b>INVESTMENTS AND PAYMENTS during the same period.</b>		
Invested in Revenue Bonds of the City.....	\$625,550 00	
" Assessment " ".....	116,710 00	
" Stocks of the City.....	275,105 00	
Paid Assessment on Lots at Manhattanville.....	644 00	
" Salary of Clerk.....	300 00	
" Appraisers.....	231 00	
" Assessed Value of Buildings in Brooklyn.....	20,090 58	
" for Advertising and Posting Notices.....	2,221 78	
" for Surveys and Maps.....	675 00	
" for Recording Deeds.....	10 45	
Refunded on acct. of Sales of Lots in Central Park.....	5,634 55	
" " Property Leased at Auction.....	224 25	1,047,396 61
<b>Balance in Bank, January 1st, 1856.....</b>		<b>\$221,383 01</b>

STATEMENT No. 5.

RECEIPTS of the Commissioners of the Sinking Fund for the Payment of Interest on the City Debt, during the Year ending December 31st, 1855.

Received from Croton Water Rents.....		\$708,806 43
" " Fines and Penalties.....		10,067 80
" " Interest on Bonds and Mortgages.....		35,054 05
" " Interest on Revenue Bonds.....		20,739 72
" " Justices' Courts.....		10,901 46
" " Marine Court.....		8,829 36
" " Mayoral Fees.....		408 00
" " Police Courts.....		3,611 84
" " Rents on Real Estate.....		322,227 81
" " Revenue Bonds.....		600,000 00
" " Licenses per First Marshal.....		12,480 50
<b>Total amount of Receipts for the year 1855.....</b>		<b>\$1,733,126 97</b>
<b>Balance in Bank, January 1st, 1855..</b>		<b>316,940 33</b>
<b>Cash means for the year 1855.....</b>		<b>\$2,050,067 30</b>
<b>INVESTMENTS AND PAYMENTS during the same period.</b>		
Invested in Revenue Bonds of the City.....	\$600,000 00	
Paid Interest on City Stocks.....	778,802 56	
" for Preparing Returns of Arrears of Water Rents.....	102 00	
" for Advertising and Posting Notices.....	980 69	
Refunded on Account of Forfeited Recognizances..	400 00	
" " Water Rents paid in Error	14 05	1,380,299 30
<b>* Balance in Bank, January 1st, 1856.....</b>		<b>\$669,768 00</b>

\* In addition to this cash balance, the Commissioners have \$600,000 invested on account of this fund in Revenue Bonds, payable in 1856.

## STATEMENT No. 6.

PERMANENT CITY DEBT, *Redeemable from the Sinking Fund, January 1st, 1856.*

5 per cent. Water Stock.....	Redeemable Jan. 1st, 1858	\$3,000,000 00
5 " " " .....	" Jan. 1st, 1860	2,500,000 00
5 " " " .....	" Nov. 1st, 1870	3,000,000 00
5 " " " .....	" July 12th, 1875	255,600 00
5 " " " .....	" Nov. 1st, 1880	2,147,000 00
5 and 6 per ct. Croton Water Stk.	" Feb. 1st, 1890	1,000,000 00
7 per cent. Water Loan.....	" Feb. 1st, 1857	990,488 00
5 " Public Building Stock.	" May 6th, 1856	515,000 00
5 " Fire Indemnity "	" May 10th, 1868	402,768 00
5 " Bld. Loan Stk., No. 3.	" Nov. 1st, 1870	75,000 00
5 " " " " No. 4,	" Nov. 1st, 1873	115,000 00
Total amount of Stocks January 1st, 1856.....		\$14,000,856 00
<i>Less—</i>		
Amount of <i>Stocks</i> and <i>Bonds</i> held by the Commissioners of the Sinking Fund, for the redemption of the above, (see Statement No. 7,) viz:		
Corporation Stocks.....	\$3,717,394 00	
Revenue and Assessment Bonds.....	742,260 00	
Amount of <i>Bonds</i> and <i>Mortgages</i> held by the Commissioners on said account, viz:		
Bonds and Mortgages taken on Sales } of Real Estate.....	858,182 96	
Fire Loan Bonds and Mortgages.....	45,500 00	
Bonds of Hudson River Railroad Co. . .	10,000 00	
Balance in Bank, Jan. 1st, 1856... .	221,383 01	5,594,719 97
Amount of debt unprovided for, Jan. 1st. 1856... .		<u>\$8,406,136 03</u>
Balance, January 1st, 1855.....		\$8,789,547 38
Balance, January 1st, 1856.....		8,406,136 03
Decrease during the year ending Dec. 31st, 1855... .		<u>\$383,411 35</u>



STATEMENT No. 7.

STOCKS AND SECURITIES held by the Commissioners of the Sinking Fund for the Redemption of the City Debt, January 1st, 1856.

5 per cent. Water Stock . . . . . Redeemable	Jan. 1st, 1858	\$108,780 00
5 " " " . . . . . "	Jan. 1st, 1860	340,001 00
5 " " " . . . . . "	Nov. 1st, 1870	81,545 00
5 " " " . . . . . "	July 12th, 1875	55,600 00
5 " " " . . . . . "	Nov. 1st, 1880	2,087,025 00
5 and 6 per ct. Croton Water Stk. . . . . "	Feb. 1st, 1890	500,000 00
5 per cent. Public Building Stock. . . . . "	May 6th, 1856	31,175 00
5 " Fire Indemnity " . . . . . "	May 10th, 1868	169,268 00
5 " Public Bld. Stk., No. 3 . . . . . "	1863, 1866	200,000 00
5 " Bld. Loan Stock, No. 4 . . . . . "	Nov. 1st, 1873	40,000 00
5 " Pub. Education Stock. . . . . "	May 1st, 1873	104,000 00
Total amount of Stocks, January 1st, 1856. . . . .		\$3,717,394 00
Revenue Bonds of 1855. . . . .		\$625,550 00
Assessment Bonds of 1855. . . . .		116,710 742,260 00
Total amount of Stocks and Bonds. . . . .		\$4,459,654 00
Bonds & Mortgages taken on Sales of Real Estate. . . . .		\$858,182 96
Fire Loan Bonds and Mortgages. . . . .		45,500 00
Bonds of Hudson River Railroad Company. . . . .		10,000 00 913,682 96
Balance in Bank, January 1st, 1856. . . . .		221,383 01
* Total assets, January 1st, 1856. . . . .		<u>\$5,594,719 97</u>

\* In addition to these assets, and the annual revenues by law appropriated to this fund, the REAL ESTATE, belonging to the Corporation, estimated as worth, (exclusive of the Croton Aqueduct and reservoirs,) more than TWENTY-TWO MILLIONS OF DOLLARS, is also pledged for the redemption of the city debt.

## STATEMENT No. 8.

FUNDED DEBT, *Redeemable from Taxation, January 1st, 1856.*

er cent.	Building Loan Stock, No. 2, payable Feb. 1st,	1856	\$50,000 00
"	Public Building Stock, No 3, " Nov. 1st,	1857	50,000 00
"	" " " " " "	1858	50,000 00
"	" " " " " "	1859	50,000 00
"	" " " " " "	1860	50,000 00
"	" " " " " "	1861	50,000 00
"	" " " " " "	1862	50,000 00
"	" " " " " "	1863	50,000 00
"	" " " " " "	1864	50,000 00
"	" " " " " "	1865	50,000 00
"	" " " " " "	1866	50,000 00
"	N. Y. City Stk. for Docks & Slips "	1867	50,000 00
"	" " " " " "	1868	50,000 00
"	" " " " " "	1869	50,000 00
"	" " " " " "	1870	50,000 00
"	" " " " " "	1871	50,000 00
"	" " " " " "	1872	50,000 00
"	" " " " " "	1873	50,000 00
"	" " " " " "	1874	50,000 00
"	" " " " " "	1875	50,000 00
"	" " " " " "	1876	50,000 00
"	Public Education Stock, payable May 1st,	1873	154,000 00
*Total amount, January 1st, 1856 . . . . .			<u>\$1,204,000 00</u>

The sum of \$4,657 36 is to be raised by tax, annually, for twenty years, to constitute a fund for redemption of the Public Education stock, when it becomes due.

The moneys thus raised, to be under the management and control of the Commissioners of the sinking Fund. The said amount of \$4,657 36 has been raised, by tax, for each of the years of 1854 and 1855.

STATEMENT No. 9.

TREASURY LOAN ACCOUNT.—1855.

Revenue Bonds of 1855, issued in anticipation of the revenues of 1855, during the year ending December 31st, 1855, and bearing interest at the rate of 6 per cent. per annum.....	\$5,084,900 00
Temporary loan at 7 per cent.....	500,000 00
Total amount of Treasury Loans for 1855.....	<u>\$5,584,900 00</u>

There have been paid off during the same period as follows, viz:

Revenue Bonds of 1854, at 5 per cent.....	\$511,000 00	
"    "    "    at 6    "    .....	366,000 00	
"    "    "    at 7    "    .....	2,692,009 00	\$3,569,009 00
"    "    of 1855, at 6    "    .....		1,484,300 00
Temporary Loan    "    at 7 per cent.....		500,000 00
Total amount of Treasury Loans paid off in 1855.....		<u>\$5,553,309 00</u>

STATEMENT No. 10.

LOANS FOR PAYMENT OF ASSESSMENTS.—1855.

Assessment Bonds issued in anticipation of Assessments confirmed by the Common Council, during the year ending December 31st, 1855.....	\$1,170,800 00
There have been paid off during the same period as follows, viz:	
Assessment Bonds of 1854, at 7 per cent.....	\$ 100,000 00
"    "    1855, at 6    "    .....	270,800 00
Total amount paid off in 1855.....	<u>\$370,800 00</u>

## STATEMENT No. 11.

EXPENDITURES AND RECEIPTS *on account of Public Building Stock, No. 3,*  
*(for the erection and repairs of public buildings,) during the year ending*  
*December 31st, 1855.*

Advance (corrected) from January 1st, 1855.....	\$93,843 15
Paid on account of rebuilding Union Market.....	20,159 00
" " " Catharine Market.....	5,764 00
" " Building Firemen's Hall.....	6,511 00
Total amount.....	\$126,277 15
RECEIPTS.	
By proceeds of \$100,000 Stock, issued May 1st, 1855.....	100,000 00
Treasury advance, January 1st, 1856.....	\$26,277 15

## STATEMENT No. 12.

RECEIPTS AND EXPENDITURES *on account of Building Loan Stock, Nos.*  
*3 and 4, (for the erection of Work-house buildings,) for the year ending*  
*December 31st, 1855.*

RECEIPTS.	
By proceeds of \$40,000 Stock, issued May 1, 1855.....	\$40,000 00
EXPENDITURES.	
Treasury advance, January 1st, 1855.....	35,497 50
Due from Treasury, January 1st, 1856.....	\$4,502 50



## STATEMENT No. 13.

## DETAIL OF RECEIPTS

*Of the Commissioners of the Sinking Fund for the redemption of the City Debt, for the year ending December 31st, 1855.*

## BUTCHERS' STANDS.

Received from Catharine Market.....	\$1,910 54
“ “ Centre “ .....	1,667 52
“ “ Clinton “ .....	1,627 56
“ “ Essex “ .....	1,048 16
“ “ Franklin “ .....	866 66
“ “ Fulton “ .....	3,648 84
“ “ Gouverneur “ .....	81 12
“ “ Jefferson “ .....	661 44
“ “ Tompkins “ .....	446 40
“ “ Union “ .....	442 48
“ “ Washington “ .....	3,835 28
Total amount.....	<u>\$15,236 00</u>

## STATEMENT No. 14.

## BONDS AND MORTGAGES.

Received from the following persons, on account and in full, for Bonds and Mortgages, viz:

Ira Perrigo, on account.....	\$204 88
Christian Gies, “ .....	100 00
Wm. & M. G. Smith, “ .....	2,400 00
E. W. Elkins, in full.....	438 75
M. Callagan, “ .....	461 25
Edmund Griffin, “ .....	1,140 00
W. S. Wood, on account.....	300 00
M. Robinson, in full.....	100 00
Jacob Weeks, jr., in full.....	1,344 00
J. Turnbull, “ .....	477 00
Carried forward.....	<u>\$6,965 88</u>

ought forward.....	\$6,965 33
inchy, in full .....	168 00
l, " .....	264 00
r, " .....	1,875 00
rench, " .....	240 00
l, " .....	720 00
Young, " .....	300 00
nderwood, " .....	246 00
Young, " .....	181 00
ryman, " .....	150 00
Farland, " .....	165 00
llips & Co., " .....	782 00
vill, " .....	1,886 00
idall, " .....	100 00
lagan, " .....	492 00
Gies, on account.....	400 00
t Episcopal Seminary, in full.....	888 20
Mariner, in full.....	2,400 00
rown, " .....	2,362 50
ham, " .....	757 50
Pope, " .....	712 50
ligan, on account.....	85 00
Cormick, in full.....	1,200 00
app, " .....	291 00
nderpool, on account.....	200 00
ennedy, in full.....	780 00
Brown, " .....	240 00
olnson, on account.....	487 80
oillon, in full.....	1,614 60
Jackson, " .....	609 00
, on account.....	50 00
rris, in full.....	315 00
arner, " .....	2,223 00
al amount.....	<u>\$29,995 43</u>

STATEMENT No. 15.

COMMUTATION OF WATER LOT RENT.

Received for Commutation of Water Lot Rent, on account of grants to the following persons, viz:

John Moore, per B. J. Hutchings, executor.....	\$52 00
Robert Morris, " " .....	189 50
B. Romaine, per C. D. Sacket.....	100 00
J. J. Astor, " W. W. Deforest.....	422 67
Wm. Walton, " S. S. Harris.....	58 34
J. B. Lawrence, " T. Lynch.....	119 84
Heirs of M. Clark, per Cummins & Pollock.....	484 50
T. Buckley, " estate J. B. Lawrence.....	202 50
Total amount.....	<u>\$1,629 35</u>

STATEMENT No. 16.

FIRE LOAN PROPERTY.

Received from the following persons on account of Interest on Fire Loan Bonds and Mortgages, viz:

Daniel Clark, per C. J. Bergen.....	\$630 00
Mathew Levy, " J. Darcy.....	315 00
William Jones, " H. Coc.....	390 00
Alex. Plache, " Miss J. Plache.....	140 00
Total amount.....	<u>\$1,475 00</u>

## STATEMENT No. 17.

## INTEREST ON CITY STOCKS.

Received from the Chamberlain of the city, for interest on the following Stocks, viz:

5 per cent. Water Stocks of 1858, 1860, 1870 and 1880	..	\$126,718	54
“ “ of 1875	.....	2,780	00
5 and 6 per cent. Croton Water Stock of 1890	.....	26,000	00
5 per cent. Fire Indemnity Stock of 1868	.....	8,443	40
“ Public Building Stock, 1856	.....	1,558	74
“ Public Education Stock, 1873	.....	5,200	00
“ Public Building Stock, No. 3	.....	7,500	00
“ Building Loan Stock, No. 4	.....	1,000	00
<b>Total amount</b>	.....	<b>\$179,200</b>	<b>68</b>

## STATEMENT No. 18.

## INTEREST ON BONDS.

Received from the Chamberlain of the city, for interest on the following Bonds of the Corporation of the city New York, viz:

Revenue Bond No. 7 of 1854 for \$300,000 at 5 per cent.	..	\$15,000	00
“ “ 249 “ 200,000 at 7 “	..	14,000	00
“ “ 375 “ 100,000 “ “	..	6,750	68
“ “ 414 “ 200,000 “ “	..	12,811	00
Assessment Bond, “ 10,000 “ “	..	790	00
<b>Total amount</b>	.....	<b>\$49,261</b>	<b>68</b>



**STATEMENT No. 19.**

**LICENSES.—(Clerk of Common Council.)**

Received from the Clerk of the Common Council, for licenses as follows, viz:

For Butchers' licenses.....	\$36 00
" Hack " .....	3,672 00
" Intelligence office licenses.....	600 00
" Junk shop " .....	10,720 00
" Meat shop " .....	1,060 00
" Pawnbrokers " .....	2,100 00
" Stage " .....	14,668 75
" Second-hand dealers' licenses.....	3,600 00
" City seal.....	2 00
Total amount.....	<u>\$86,458 75</u>

**STATEMENT No. 20.**

**MARKET CELLAR RENT.**

Received from Centre market.....	\$1,803 30
" Essex " .....	1,076 55
" Fulton " .....	9,912 00
" Franklin " .....	1,623 75
" Washington market.....	1,772 75
Total amount.....	<u>\$16,188 35</u>

## STATEMENT No. 21.

**MARKET FEES.**

Received from Catharine market.....		\$1,870 35
“ Centre “ .....		4,913 69
“ Clinton “ .....		4,169 75
“ Essex “ .....		1,352 74
“ Franklin “ .....		461 25
“ Fulton “ .....		11,773 58
“ Gouverneur “ .....		81 69
“ Jefferson “ .....		1,642 56
“ Tompkins “ .....		1,294 88
“ Union “ .....		735 86
“ Washington “ .....		42,368 72
<b>Total amount.....</b>		<b><u>\$70,665 07</u></b>

## STATEMENT No. 22.

**REVENUE BONDS.**

Received from the Chamberlain of the city, in payment of the following Bonds of the Corporation of the city of New York, viz:

Revenue Bond of 1854, No. 7.....	\$300,000 00
“ “ “ 249.....	200,000 00
“ “ “ 375.....	100,000 00
“ “ “ 414.....	200,000 00
<b>Assessment Bond of 1854.....</b>	<b>10,000 00</b>
<b>Total amount.....</b>	<b><u>\$810,000 00</u></b>

## STATEMENT No. 23.

**COUNSEL TO CORPORATION.—(Real Estate.)**

Received from R. J. Dillon, Counsel to Corporation, amount of judgment obtained against D. P. Campbell, on assessment for widening Walker street..... **\$3,510 89**

## STATEMENT No. 24.

## REAL STATE.

Received from E. L. Walton, for purchase of old engine house, Monroe street.....	\$15 00
Received from G. W. Arthur and F. George, on account of purchase of lot, corner North Moore street and West Broadway.....	2,370 00
Received from H. Coggill and W. Dunning, on account of purchase of 8 lots, at Manhattanville.....	1,918 00
Received from the following persons, on account of sales of property at Brooklyn, viz:	
F. Priest, house and lot, 31 Fulton street.....	3,550 00
J. G. and E. P. Fay, house and lot, 21 Fulton street.....	3,650 00
Valentine & Bergen, house and lot, 27 Fulton street.....	9,020 00
G. H. Peck, three houses and lots in Water street.....	5,635 00
Total amount.....	<u>\$26,158 00</u>

## STATEMENT No. 25.

## STREET VAULTS.

Received from James Furey, Street Commissioner, for permits, to sundry persons, to make the necessary excavations for the building of vaults in the street, in front of their premises, as per his returns.....	<u>\$11,529 73</u>
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## STATEMENT No. 26.

## WATER LOT RENT.

ved on account of Water Lot Grants, to the following per-  
follows, viz:

omb,	per H. Durell.....	\$12 50
nith,	" W. E. Sedgwick.....	6 17
Vardell,	" J. Purdy.....	2 17
orley,	" Trustees of Mrs. Cheesebrough..	6 56
orley,	" W. H. Maxwell.....	6 57
orley,	" W. H. Maxwell, Attorney.....	6 56
ost,	" J. Johnson & Son.....	0 47
orley,	" W. H. Maxwell.....	13 12
Depeyster,	" C. Talman.....	1 10
Depeyster,	" E. Kettletas.....	1 10
ennedy,	" A. J. Cotheal.....	7 36
Total amount.....		<u>\$63 65</u>

## STATEMENT No. 27.

## DETAIL OF RECEIPTS

Commissioners of "The Sinking Fund for Payment of Interest on  
the City Debt," for the year ending December 31st, 1855.

## CROTON WATER RENTS.

d from B. C. Hance, Register of Water Rents...	\$674,736 42
Harvey Hart, Receiver of Taxes.....	29,796 80
Augustus Purdy, Clerk of Arrears.....	4,273 21
Total amount.....	<u>\$708,806 43</u>



**STATEMENT No. 28.**

**FINES AND PENALTIES.**

Received from H. Vandervoort, Clerk of Court of Sessions	\$2,979 95
“ J. B. Haskins, Corporation Attorney.....	1,907 85
“ U. D. French, Commissioner of Jurors...	5,180 00
<b>Total amount.....</b>	<b><u>\$10,067 80</u></b>

**STATEMENT No. 29.**

**INTEREST ON BONDS AND MORTGAGES.**

Received from Joseph Rose, Collector of City Revenue, for interest on bonds and mortgages, held by the Commissioners of the Sinking Fund, as per his returns...	<b><u>\$35,054 05</u></b>
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**STATEMENT No. 30.**

**INTEREST ON REVENUE BONDS.**

Received from the Chamberlain of the City, for interest on the following Bonds of the Corporation of the city of New York, viz:

5 per cent. Revenue Bond No. 8, of 1854, for	\$200,000 00	\$10,000 00
7 “ “ “ “ 576 “	400,000 00	10,739 72
<b>Total amount.....</b>		<b><u>\$20,739 72</u></b>

## STATEMENT No. 31.

## JUSTICES COURTS.

Received from	I. B. Batchellor, Clerk	Jus. Ct. 1st Dist..	\$2,125 60
"	T. F Peers,	" " 2d " ..	2,084 23
"	W. E. Smith,	" " 3d " ..	1,142 17
"	D. Seaman,	" " 4th " ..	2,211 73
"	E. S. McPherson,	" " 5th " ..	1,672 23
"	John Waite,	" " 6th " ..	1,305 81
"	W. Small,	" " 7th " ..	359 69
Total amount.....			<u>\$10,901 46</u>

## STATEMENT No. 32.

## MARINE COURT.

Received from	Moses D. Gale, as per his monthly returns..	<u>\$8,829 36</u>
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## STATEMENT No. 33.

## MAYORALTY FEES.

Received from	A. Ming, Jr., Mayor's Clerk, as per his returns.....	<u>\$408 00</u>
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## STATEMENT No. 34.

## POLICE COURTS.

Received from	James Nesbit, Clerk	Police Ct. 1st Dist...	\$1,169 50
"	W. S. Davison, } J. M. Murray, }	" 2d " ..	1,089 50
"	W. B. Rockwell, } R. H. Johnson, }	" 3d " ..	1,256 84
"	J. McLeod,	" 4th " ..	96 00
Total amount.....			<u>\$3,611 84</u>

**STATEMENT No. 35.**

**RENTS OF REAL ESTATE.**

Received from Joseph Rose, Collector of City Revenue, viz:

For Common Land, rent....	\$	220	00
" Docks and Slips, "		160,602	10
" Ferry, "		105,459	17
" Ground, "		28,068	11
" House, "		19,784	'50
" Water Lot, "		8,148	98
<b>Total amount.....</b>		<b>\$322,227</b>	<b>81</b>

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**STATEMENT No. 36.**

**REVENUE BONDS.**

Received from the Chamberlain of the City, in payment of the following bonds of the Corporation of the city of New York, viz:

Revenue Bond No. 8, of 1854, for.....	\$200,000	00
" " 576, " .....	400,000	00
<b>Total amount.....</b>	<b>\$600,000</b>	<b>00</b>

## STATEMENT No. 37.

LICKWELL, (First Marshal.)

Received from Wm. H. Stephens, First Marshal, as follows, viz:

For Licenses for Public Carts.....	\$4,803 75
“ “ Dirt Carts.....	489 75
“ “ Cartmen.....	474 00
“ “ Expressmen.....	1,040 00
“ “ Porters.....	187 50
“ “ Charcoal Pedlers.....	269 50
“ “ Runners.....	1,440 00
“ “ Bookers.....	400 00
“ “ Boarding houses.....	810 00
“ “ Taverns.....	1,020 00
“ “ Forwarders.....	25 00
“ Fines.....	1,945 00
Total amount of receipts.....	<u>\$12,864 50</u>
aid for clerk hire by 1st Marshal.....	824 00
Amount paid into the City Treasury.....	<u>\$12,480 50</u>

## STATEMENT No. 38.

## TITLE III.

## OF THE OFFICERS OF THE SINKING FUND.

§ 1. The Mayor, Recorder, Comptroller and Treasurer of the said city, and the Chairman of the Finance Committee of the Board of Aldermen, and the Chairman of the Finance Committee of the Board of Assistant Aldermen, for the time being, shall constitute and be designated “The Commissioners of the Sinking Fund of the city of New York.”



§ 2. Any four or more of the persons named in the first section of this title, of whom the Comptroller shall be one, shall be and are hereby authorized to discharge the trusts and duties vested in them by this ordinance.

§ 3. All purchases to be made of the City Stocks, shall be made by or under the direction of the Commissioners of the Sinking Fund, as herein and hereby constituted.

§ 4. The said Commissioners shall, from time to time, invest the moneys which shall constitute the Sinking Fund for the redemption of the City Debt, or as much as they can, in the purchase of stocks created by the Corporation of the city of New York, at the market price, not exceeding the par value thereof; and if, at any time such investments cannot be made at par, then the said Commissioners shall be authorized to invest the said moneys, or such part thereof as they may see fit, either in the purchase of the said stock, or the stock of the State of New York, or the stock of the United States, notwithstanding such stocks may be above the par value thereof.

§ 5. The powers conferred on the said Commissioners in the fourth section of this title, shall be so construed as to render it imperative on the said Commissioners, at all times, to give preference to the purchase of City Stock, if the same can be procured at a reasonable rate.

§ 6. Whenever the said Commissioners shall have invested any part of the said fund in the purchase of the stocks of this State, or of the United States, and shall at any time thereafter be enabled to purchase any of the City Stocks, at such prices as they may judge best for the public interest, they shall forthwith sell and dispose of the same, and invest the said stocks of the State, or of the United States, or the net proceeds thereof, in the City Stock, if, in their opinion, such disposition would be beneficial to the public interest.

§ 7. Whenever the said Commissioners shall have invested any part of the said fund in the purchase of City Stock, and shall, at any time thereafter, be enabled to purchase any of the City Stock which shall be,

by its terms, redeemable at an earlier day, they may forthwith sell the same, and invest the net proceeds in such other City Stock, if in their opinion, such exchange shall be desirable and beneficial to the public interest.

§ 8. Whenever any of the moneys constituting "The Sinking Fund" for the redemption of the City Debt, shall be required for any such purchases or investments as are in this title before-mentioned, or for the redemption of any of the City Stocks, at their maturity, the amount of money respectively required shall be paid from the treasury, by warrant, signed by the said Commissioners, or any four of them, the Comptroller being one.

§ 9. All stocks and securities which shall be purchased by the said Commissioners, shall be transferred to the said Commissioners; and all transfers thereof, when disposed of, pursuant to the provisions of this ordinance, shall be made by the said Commissioners, or any four of them, of whom the Comptroller shall be one.

§ 10. The City Stock, which shall be purchased by the Commissioners, shall not be canceled by them, until the final redemption of the said stock; and all interest accruing thereon, shall regularly be carried to the said Sinking Fund, for the redemption of the City Debt.

§ 11. The revenues herein assigned for the redemption of the City Debt, shall be kept distinct from all other revenues belonging to the said Commissioners.

§ 12. All moneys constituting the fund for the payment of the interest on the City Debt, whenever required to meet such interest, shall be drawn from the treasury in the manner prescribed in section eight of this title.

§ 13. Nothing in this ordinance shall be so construed as to prevent the said Commissioners from temporarily investing the unemployed moneys belonging to the Sinking Fund in the temporary bonds of the Corporation.

§ 14. It shall be the duty of the Comptroller, to keep a correct journal of the proceedings of the said Commissioners, to be verified by any four of them, himself being one; and once in each year, or

oftener, if required, to render unto the Common Council a full and detailed report of the proceedings of the said Commissioners.

§ 15. The said report shall specify the disbursements, purchases, exchanges and sales, made by the said Commissioners, the prices at which, and the parties from whom such purchases, with whom such exchanges, and to whom such sales shall have been made; the amounts and description of the stocks of this city purchased by the said Commissioners; the amounts and description of the stocks of this State, and of the United States then held by them; the amounts paid for interest on the City Stocks, with a detailed statement of the receipts, and the unemployed moneys in the City Treasury, to the credit of each division of the Sinking Fund.

§ 16. The terms "City Debt," and "City Stock," used in this ordinance, shall be construed to mean any stock or fund created by the Corporation of the city of New York.

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STATEMENT No. 39.

*Advances made to contractors under the seventy per cent. ordinance of  
December 30th. 1854.*

1855:

Jan'y 10, John Quinn, regulating and grading 57th st., 3d to 5th avenue.....	\$3,906 31
" 22, Wm. Gilling, by H. Morrison, assignee, regulat- ing curb and gutter 48th street, 10th ave- nue to Hudson river.....	7,005 44
" J. Lynch, regulating and paving 42d street, 3d to 5th avenue.....	672 00
" J. B. Brady, regulating, curb and gutter, and flagging 83d street, 3d avenue to Avenue A	18,985 27
Feb'y 5, P. Fohey, by Butchers' and Drovers' Bank, as- signees, regulating curb and gutter and, flag- ging 51st street, 3d avenue to Hudson river.	10,683 33
Carried forward.....	<u>\$41,253 35</u>



	Brought forward.....	\$41,252 35
Feb. 5.	J. Quinn, regulating 53d street, Broadway to 6th avenue, by Bowery Bank, assignee.....	7,803 60
" 19.	J. Quinn, by Bowery Bank, assignee, regulating 7th avenue, Broadway to 59th street...	6,428 94
"	John Kelly, sewer Hamersley street, claim, S. W. Baker.... \$443 17 } " Beals & Janes... 366 80 } " J. A. Marshall... 5,630 97 }	6,440 94
"	J. L. Brown, by Mechanics' and Traders' Bank, regulating 3d avenue, 61st to 82d street...	29,591 96
March 5.	J. Kinsley, by Bull's Head Bank, regulating 55th street, 3d avenue to East river.....	4,487 21
"	P. Treacey, by J. B. Warden, regulating 59th street, 5th avenue to Broadway.....	11,340 00
April 2.	J. L. Brown, by Mechanics' and Traders' Bank, regulating 3d avenue, 61st to 82d street...	12,682 26
"	W. Gilling, by H. Morrison, assignee, regulating curb and gutter 48th street, 10th avenue to Hudson river.....	3,002 49
" 16.	J. Lynch, regulating curb and gutter 47th st., 3d to 8th avenue.....	1,265 25
" 30.	J. Lynch, paving, curb and gutter, and flagging 42d street 3d to 5th avenue.....	3,096 16
May 14.	John Kelly, by J. A. Marshall, assignee, sewer Hamersley street.....	3,486 78
June 27.	P. Fohey, by Bowery Bank, assignee, regulating curb and gutter 51st street, &c.....	9,483 73
July 9.	Abm. H. Leggett, by J. L. Brown, assignee, sewer 49th street, 2d avenue, 53d street and 3d avenue.....	6,130 60
July 9.	J. Lynch, regulating curb and gutter, and flagging 42d street, 3d to 5th avenue, by Bull's Head Bank.....	5,168 49
"	Oscar F. Benjamin, sewer 44th street, 2d and 3d avenues.....	10,930 04
	Carried forward.....	\$162,590 80



	Brought forward.....	\$162,590 80
July 23,	P. J. Bonesteel, regulating 70th street, 10th avenue to Hudson river .....	5,925 50
"	T. O'Meara, by Mechanics' and Traders' Bank, assignee, regulating 86th street, 3d avenue to East river.....	5,460 00
Aug. 6,	G. C. Harsin, by J. Slattery, assignee, sewer 79th street, 5th avenue to East river.....	6,115 62
"	T. O'Meara, by M. Tracy, assignee, regulating 59th street, 5th avenue to Broadway.....	2,419 20
Sept. 3,	A. H. Leggett, by J. L. Brown, assignee, sewer 49th street, 2d and 3d avenues.....	9,620 10
" 22,	J. Kinsley, regulating 56th street, 4th avenue to East river.....	524 56
" 26,	Bartlett Smith, regulating curb and gutter Manhattan street.....	6,525 33
Oct. 4,	O. F. Benjamin, by J. B. Warden, assignee, 44th street sewer.....	3,344 80
" 6,	J. Kinsley, regulating 56th street, 4th avenue to East river.....	684 54
"	G. Fredricks, by J. R. Walters, assignee, regulating 8th avenue, 59th to 82d street.....	4,480 00
" 9,	M. Casey, by Mechanics' and Traders' Bank, assignee, sewer 8th avenue, 54th to 59th st.	7,858 59
" 17,	A. H. Leggett, by J. L. Brown, assignee, sewer 49th street, East river, &c.....	7,720 30
" 27,	Terence Farley, sewer 51st, street, 9th avenue and Hudson river.....	8,273 65
"	G. C. Harsin, by J. Slattery, assignee, sewer 79th street.....	13,256 71
Nov. 3,	J. Lynch, regulating and paving 42d street, 3d to 5th avenue.....	3,580 00
" 5,	G. Fredericks, by J. R. Walters, assignee, regulating 8th avenue.....	4,771 87
" 28,	J. Quinn, by Bowery Bank, assignee, regulating 53d street.....	13,259 62
	Carried forward.....	\$266,411 19

	Brought forward.....	\$266,411 19
Dec.	4, J. Kinsley, by Bull's Head Bank, assignee, regulating 55th street, 3d avenue to Avenue A.	3,788 21
"	5, D. McGinn, by Beals & Janes, assignees, sewer Catharine street.....	1,200 00
"	7, J. B. Morrell, by Wm. A. Cumming, assignee, regulating 42d street, 10th to 12th avenue..	9,450 00
"	8, A. H. Leggett, by J. L. Brown, assignee, sewer 49th street.....	8,181 25
"	12, B. Smith, regulating curb and gutter, Manhattan street.....	3,607 55
"	13, M. Casey, sewer 8th avenue, 54th to 59th st..	3,316 79
"	T. Farley, sewer 51st street, 9th avenue to Hudson river. ....	912 10
"	14, J. Quinn, by Bowery Bank, assignee, regulating 57th street, 3d to 5th avenue.....	9,692 95
"	17, G. Fredericks, by J. R. Walters, assignee, regulating 8th avenue, 59th to 82d street..	3,360 00
"	29, J. Quinn, regulating 52d street, 4th avenue to East river.....	1,577 80
"	31, M. Treacey, regulating 59th street, 5th avenue to Broadway.....	8,229 06
	Total .....	<u>\$319,726 90</u>

*Amount of interest detained on closing seventy per cent. contracts.*

1855.

Oct.	4, O. F. Benjamin, sewer, 44th street.....	\$165 59
Nov.	3, J. Lynch, regulating and paving 42d street.....	250 00
"	28, J. Quinn, regulating 53d street.....	403 89
Dec.	4, J. Kinsley, regulating 55th street.....	232 20
"	13, M. Casey, sewer 8th avenue.....	51 17
	Total interest.....	<u>\$1,102 85</u>







STATEMENT No. 41.
RELATIVE VALUE OF THE REAL AND PERSONAL ESTATE IN THE CITY AND COUNTY OF NEW YORK,
AS ASSESSED IN 1854 AND 1855.

Table with columns: ASSESSMENTS OF 1854, ASSESSMENTS OF 1855, TOTAL (1854, 1855), INCREASE (REAL ESTATE, PERSONAL ESTATE), DECREASE (REAL ESTATE, PERSONAL ESTATE), TOTAL (INCREASE, DECREASE). Rows include Real Estate, Personal Estate, and Non-residents.

Total Increase, \$24,712,487 41
Less Decrease, \$26,632,011 79
Total Increase, \$24,712,487 41



## STATEMENT No. 42.

## OFFICE OF RECEIVER OF TAXES, NEW YORK.

*Statement of the Moneyed or Stock Corporations in the City of New York, deriving an income from their capital, showing the name of the company, the amount of Personal and Real Property, the total valuation, and the amount of tax levied on each company in 1855.*

INCORPORATED COMPANIES.	Amount of Personal Estate.	Real Estate.	Total Valuation.	Amount of Tax.
American Exchange Bank.	\$2,996,800 00		\$2,996,800 00	\$36,141 40
Bank of America.....	1,774,700 00	\$220,000 00	1,994,700 00	24,056 08
Bank of Commerce.....	4,818,747 59	181,000 00	4,999,747 59	60,296 94
Bank of New York.....	1,721,600 00	250,000 00	1,971,600 00	23,777 19
City Bank.....	920,000 00		920,000 00	11,095 20
Leather Manufacturers' Bk.	689,647 00		689,647 00	8,317 13
Manhattan Company.....	1,748,820 54	120,000 00	1,868,820 54	22,537 96
Mechanics' Bank.....	1,751,800 00	200,000 00	1,951,800 00	23,538 70
Mechanics' Banking Ass'n	592,400 00	65,000 00	657,400 00	7,928 24
Merchants' Bank.....	1,486,205 97	125,000 00	1,611,205 97	19,431 13
National Bank.....	694,837 19	70,000 00	764,837 19	9,223 92
Bank of North America..	889,748 85	95,000 00	984,748 85	11,876 05
Metropolitan Bank.....	1,759,597 22	238,000 00	1,997,597 22	24,091 01
Corn Exchange Bank.....	800,435 50	100,000 00	900,435 50	10,859 24
Bank of the Commonwealth	573,965 50		573,965 50	6,922 01
Marine Bank.....	425,000 00		425,000 00	5,125 50
Phoenix Bank.....	1,025,000 00	96,000 00	1,121,000 00	13,519 26
Bank of the Republic.....	1,322,701 90	170,000 00	1,492,701 90	18,001 97
Union Bank.....	1,375,000 00	100,000 00	1,475,000 00	17,788 50
Bank of the State of N. Y.	1,918,100 00		1,918,100 00	23,132 28
St. Nicholas' Bank.....	395,742 00	90,000 00	485,742 00	5,858 04
Continental Bank.....	1,500,000 00		1,500,000 00	18,090 00
Mechanics' & Traders' Bank	259,764 92	14,041 00	273,805 92	3,302 09
Butchers' and Drovers' Bk.	540,000 00	60,000 00	600,000 00	7,236 00
Bowery Savings Bank.....		90,000 00	90,000 00	1,085 40
Tradesmen's ".....	577,900 00	24,000 00	601,900 00	7,258 91
Peoples' ".....	375,000 00	25,000 00	400,000 00	4,824 00
Citizens' ".....	348,657 70	35,000 00	383,657 70	4,626 91
Oriental ".....	300,000 00		300,000 00	3,618 00
Pacific ".....	422,700 00		422,700 00	5,097 76
Greenwich ".....	209,194 20	12,000 00	221,194 20	2,667 60
Bull's Head ".....	200,000 00		200,000 00	2,412 00
Bowery ".....	326,483 11	35,000 00	361,483 11	4,359 51
Broadway ".....	473,815 53	140,000 00	613,815 53	7,402 61
Chemical ".....	688,199 00	70,000 00	758,199 00	9,143 87
Grocers' ".....	265,974 65		265,974 65	3,207 65
Irving ".....	258,000 00	14,000 00	272,000 00	3,280 32
Merchants' Exchange Bank	1,169,951 67	60,000 00	1,229,951 67	14,833 21
New York " ".....	130,000 00		130,000 00	1,567 80
Carried forward.....	\$37,726,490 04	\$2,699,041 00	\$40,425,531 04	\$487,531 39

INCORPORATED COMPANIES.	Amount of Personal Estate.	Real Estate.	Total Valuation.	Amount of Tax.
Brought forward.....	\$37,726,490 04	\$2,699,041 00	\$40,425,531 04	\$487,531 39
North River Bank.....	576,929 76	69,000 00	645,929 76	7,789 91
Ocean ".....	859,151 86	70,000 00	929,151 86	11,205 56
Dry Dock ".....	.....	12,000 00	12,000 00	144 72
Chatham ".....	386,630 00	63,370 00	450,000 00	5,426 98
Fulton ".....	588,000 00	18,000 00	606,000 00	7,308 36
Island City ".....	300,000 00	.....	300,000 00	3,618 00
Mercantile ".....	1,000,000 00	.....	1,000,000 00	12,060 00
Market ".....	583,000 00	60,000 00	643,000 00	7,754 58
Nassau ".....	334,414 00	165,000 00	499,414 00	6,022 93
Seventh Ward ".....	495,198 13	35,000 00	530,198 13	6,394 18
Shoe & Leather ".....	475,000 00	160,000 00	635,000 00	7,658 10
Seaman's Savings Bank.....	.....	140,000 00	140,000 00	1,688 40
Harmony Fire Ins. Com'y.	159,479 31	.....	159,479 31	1,923 31
Republic ".....	157,695 00	.....	157,695 00	1,901 79
Continental ".....	500,000 00	.....	500,000 00	6,030 00
Corn Exchange ".....	200,000 00	.....	200,000 00	2,412 00
N. York City ".....	500,000 00	35,000 00	535,000 00	6,452 10
N. York State ".....	500,000 00	.....	500,000 00	6,030 00
Metropolitan ".....	300,000 00	.....	300,000 00	3,618 00
Commonwealth ".....	250,000 00	.....	250,000 00	3,015 00
Excelsior ".....	200,000 00	.....	200,000 00	2,412 00
Lafarge ".....	150,000 00	.....	150,000 00	1,809 00
East River ".....	150,000 00	.....	150,000 00	1,809 00
N. Amsterdam ".....	200,000 00	.....	200,000 00	2,412 00
Pacific Mutual ".....	10,000 00	.....	10,000 00	120 60
Beekman ".....	200,000 00	.....	200,000 00	2,412 00
Irving ".....	200,000 00	.....	200,000 00	2,412 00
Astor ".....	150,000 00	.....	150,000 00	1,809 00
Bowery ".....	323,547 22	.....	323,547 22	3,901 97
Park ".....	200,000 00	.....	200,000 00	2,412 00
Merchants' ".....	200,000 00	.....	200,000 00	2,412 00
North River ".....	335,200 00	14,000 00	349,200 00	4,211 35
Columbia ".....	200,000 00	.....	200,000 00	2,412 00
Mechanics' ".....	50,000 00	.....	50,000 00	603 00
Webster ".....	150,000 00	.....	150,000 00	1,809 00
Market ".....	194,000 00	.....	194,000 00	2,339 64
Ætna ".....	200,000 00	.....	200,000 00	2,412 00
City ".....	280,570 00	.....	280,570 00	3,383 67
Eagle ".....	242,515 25	70,000 00	312,515 25	3,768 93
Firemens' ".....	204,000 00	.....	204,000 00	2,460 24
Jefferson ".....	220,031 00	.....	220,031 00	2,653 57
Knickerbocker ".....	229,211 21	55,000 00	284,211 21	3,427 58
Manhattan ".....	250,000 00	.....	250,000 00	3,015 00
National ".....	126,978 05	.....	126,978 05	1,531 35
N.Y. Equitable ".....	217,016 82	.....	217,016 82	2,617 21
Clinton ".....	250,000 00	.....	250,000 00	3,015 00
N. American ".....	257,622 62	.....	257,622 62	3,106 91
United States ".....	250,000 00	.....	260,000 00	3,015 00
Orient Mutual ".....	150,000 00	.....	150,000 00	1,809 00
Commercial ".....	200,000 00	.....	200,000 00	2,412 00
Carried forward.....	\$51,882,680 27	\$3,665,411 00	\$55,548,091 27	\$669,909 33

INCORPORATED COMPANIES.	Amount of Personal Estate.	Real Estate.	Total Valuation.	Amount of Tax.
Carried forward.....	\$51,882,680 27	\$3,665,411 00	\$55,548,091 27	\$669,909 33
Fire Insur'e Co.	200,000 00		200,000 00	2,412 00
City " "	200,000 00		200,000 00	2,412 00
gton " "	209,940 67		209,940 67	2,532 87
" " "	200,000 00		200,000 00	2,412 00
" " "	186,513 00	55,000 00	241,513 00	2,912 64
" " "	150,000 00		150,000 00	1,809 00
" " "	250,000 00		250,000 00	3,015 00
" " "	433,431 37		433,431 37	5,227 17
Mutual Ins. Co.	683,064 39	265,000 00	948,064 39	11,433 65
Mutual " "	300,000 00		300,000 00	3,618 00
" " "	50,000 00	80,000 00	130,000 00	1,567 80
Mutual " "	10,000 00		10,000 00	120 60
" " "		150,000 00	150,000 00	1,809 00
ics' & Trs' " "	200,000 00		200,000 00	2,412 00
ooper " "	150,000 00		150,000 00	1,809 00
" " "	160,000 00		160,000 00	1,929 60
d " "	200,000 00		200,000 00	2,412 00
" " "	150,000 00		150,000 00	1,809 00
ay " "	149,276 00		149,276 00	1,800 26
" " "	200,000 00		200,000 00	2,412 00
ch " "	186,400 00	6,500 00	192,900 00	2,326 37
ant " "	200,000 00		200,000 00	2,412 00
ile " "	200,000 00		200,000 00	2,412 00
ife " "	100,000 00		100,000 00	1,206 00
Life " "	2,000,000 00		2,000,000 00	24,120 00
" " "	110,000 00		110,000 00	1,326 60
ork " "	1,000,000 00		1,000,000 00	12,060 00
tan " "	100,000 00		100,000 00	1,206 00
re & Marine Ins. Co.	163,346 94		163,346 94	1,969 94
ife Ins. & Trust Co.	1,226,616 95	32,000 00	1,258,616 95	15,178 90
States Trust Co.	1,000,000 00		1,000,000 00	12,060 00
rs' Loan & " "	2,000,000 00		2,000,000 00	24,120 00
iv. Savings Institu'n		25,500 00	25,500 00	307 53
ants' Exchange Co.		800,000 00	800,000 00	9,648 00
ock Co.	331,387 46	190,000 00	521,387 46	6,287 93
" " "	59,000 00		59,000 00	711 54
ork Gas Co.		12,000 00	12,000 00	144 72
ttan " "	982,002 00	25,000 00	1,007,002 00	12,144 44
ork Gaslight Co.	247,727 00	600,000 00	847,727 00	10,223 58
Floating Derrick Co.	60,000 00		60,000 00	723 60
g Dock Co.	200,000 00		200,000 00	2,412 00
ork Corn Ex. Co.	5,000 00		5,000 00	60 30
o River R. R. Co.	90,000 00	150,000 00	240,000 00	2,894 40
aven " "		104,000 00	104,000 00	1,254 24
" " "	70,000 00	60,000 00	130,000 00	1,567 80
Avenue " "	217,250 00		217,250 00	2,620 03
" " "		12,000 00	12,000 00	144 72
Steam Navigat'n Co.	601,630 00		601,630 00	7,255 65
M. S. Ship Co.	500,000 00		500,000 00	6,030 00
& Liverpool S. S. Co	1,132,000 00		1,132,000 00	13,651 92
Carried forward.....	\$68,747,266 05	\$6,232,411 00	\$74,979,677 05	\$904,255 13



INCORPORATED COMPANIES.	Amount of Personal Estate.	Real Estate.	Total Valuation.	Amount of Tax.
Brought forward.....	\$63,747,266 05	\$6,232,411 00	\$74,979,677 05	\$904,255 13
N. Y. & Virginia S. S. Co	115,000 00	.....	115,000 00	1,386 90
Stone Dressing Co. ....	100,000 00	50,000 00	150,000 00	1,809 00
Delaware & Hud. Canal Co.	84,707 86	.....	84,707 86	1,021 56
Hoboken Ferry Co. ....	.....	20,000 00	20,000 00	241 20
Newark " " .....	.....	7,500 00	7,500 00	90 45
Brooklya " " .....	45,042 29	.....	45,042 29	543 20
Commercial Telegraph Co.	2,000 00	.....	2,000 00	24 12
N. Y. State Printing " ..	8,000 00	.....	8,000 00	96 48
N. Y. & Wash'n Tel'g " ..	5,000 00	.....	5,000 00	60 30
Magnetic Telegraph " ..	8,000 00	.....	8,000 00	96 48
N. Y. & N. E. Union " ..	3,350 00	.....	3,350 00	40 39
N.Y., Albany & Buffalo "	5,000 00	.....	5,000 00	60 30
N.Y. Consolid'd Stage "	446,071 00	.....	446,071 00	5,379 61
Knickerbocker " " "	200,000 00	.....	200,000 00	2,412 00
Adams Express Co. ....	20,000 00	.....	20,000 00	241 20
American " " .....	15,000 00	.....	15,000 00	180 90
Pacific " " .....	1,000 00	.....	1,000 00	12 06
Handen's " " .....	3,000 00	.....	3,000 00	36 18
Hopes' " " .....	500 00	.....	500 00	6 03
Kingsley & Co. Express Co	2,500 00	.....	2,500 00	30 15
National " " .....	3,000 00	.....	3,000 00	36 18
Wells, Fargo & Co. " "	25,000 00	.....	25,000 00	301 50
Edwards, Sandford & Co., do	10,000 00	.....	10,000 00	120 60
Croton Manufacturing Co.	5,050 00	.....	5,050 00	60 36
Methodist Book Concern..	48,000 00	.....	48,000 00	578 88
N. Y. Teeth Manufact'g Co	1,650 00	.....	1,650 00	19 89
N.Y. Steam Sugar Ref'g "	162,442 12	190,000 00	352,442 12	4,250 44
National Plate Glass "	2,000 00	.....	2,000 00	24 12
Mechanics Society.....	.....	65,000 00	65,000 00	783 90
Union India Rubber Co. .	278,014 00	.....	278,014 00	3,352 84
N. England Car Spring Co	127,004 00	.....	127,004 00	1,531 66
Grocers' Sugar Refining "	150,000 00	.....	150,000 00	1,809 00
National Gutta Percha "	64,680 84	.....	64,680 84	780 03
N. Y. Iron R. R. Chain Manufacturing Co. ....	16,666 66	.....	16,666 66	200 98
American Oil Co. ....	5,000 00	.....	5,000 00	60 30
Phoenix Oil & Candle Co. .	50,000 00	.....	50,000 00	603 00
Brooklyn White Lead Co.,	15,000 00	.....	15,000 00	180 90
N.Y. Dying & Printing Co	33,516 00	17,000 00	50,516 00	609 22
N. Y. & Saugerties White Lead Co. ....	25,000 00	.....	25,000 00	301 50
Spring Valley Shot Co. ....	20,000 00	.....	20,000 00	241 20
Union White Lead " .....	16,402 00	.....	16,402 ..	197 80
N. Y. Brass Manufact'g Co	13,000 00	.....	13,000 ..	156 78
Totals .....	\$70,882,862 82	\$6,581,911 00	\$77,464,773 82	\$934,224 72

## STATEMENT No. 43.

## STATEMENT OF TAXES, 1855.

Am't of tax re'd to Jan. 1st, 1856, on the year 1849....	\$464 90
“ “ “ 1850....	479 76
“ “ “ 1851....	644 05
“ “ “ 1852....	733 13
“ “ “ 1853....	18,171 32
“ “ “ 1854....	368,699 18
“ “ “ 1855....	4,757,001 08
Total amount .....	<u>\$5,141,193 42</u>

Amount of Croton arrears received Jan'y 1st, 1856.... \$29,796 80

Am't of tax ret'd to Bureau of Arrears on the year 1854 \$372,803 59

Am't of Croton arrears returned to Bureau of Arrears.. \$18,143 78

Amount of discount allowed on tax of 1855..... \$29,714 76

Am't of interest received to Jany. 1st, 1856 on 1849....	\$64 62
“ “ “ 1850....	108 20
“ “ “ 1851....	66 53
“ “ “ 1852....	162 22
“ “ “ 1853....	1,742 60
“ “ “ 1854....	22,717 42
“ “ “ 1855....	5,906 70
Total amount.....	<u>\$30,768 29</u>



<b>Amount of remissions rec'd to Jany. 1st, 1856 on 1849..</b>		<b>\$295 77</b>
“ “ “ 1850..		125 09
“ “ “ 1851..		1,614 28
“ “ “ 1852..		814 27
“ “ “ 1853..		5,637 65
“ “ “ 1854..		27,880 28
“ “ “ 1855..		26,051 14
<b>Am't of Croton remissions,</b>	“	261 05
<b>Total amount.....</b>		<b><u>\$62,129 48</u></b>

<b>Total amount of tax received to January 1st, 1856.....</b>		<b>\$5,141,198 42</b>
“ “ Croton arrears “	.....	29,796 80
“ “ returned to Bureau of Arrears ....		372,803 59
“ “ Croton Arrears “	....	18,143 78
“ “ discount allowed.....		29,714 76
“ “ interest received.....		30,768 29
“ “ remissions.....		62,129 48

<b>Am't tax remaining unpaid Jan. 1, 1856 on 1843 personal</b>		<b>\$16,382 96</b>
“ “ “ 1844 “		17,162 90
“ “ “ 1845 “		15,465 82
“ “ “ 1846 “		22,725 37
“ “ “ 1847 “		40,922 25
“ “ “ 1848 “		39,118 44
“ “ “ 1849 “		39,953 45
“ “ “ 1850 “		38,039 49
“ “ “ 1851 “		59,712 89
“ “ “ 1852 “		57,232 53
“ “ “ 1853 “		97,044 90
“ “ “ 1854 “		154,790 02
“ “ “ 1855 per. & real		1,061,720 20
“ Croton arrears “		24,071 03

**Total am't remaining unpaid, Jan. 1, 1856..... \$1,684,342 25**

**Tax office, January 1, 1856.**

## BALANCE ACCOUNT.

*account of HARVEY HART, January 1st, 1856..* \$1,684,842 25

<b>Balance</b> .....	\$1,061,720 20	
“ .....	154,790 02	
“ .....	97,044 90	
“ .....	57,282 58	
“ .....	59,712 89	
“ .....	38,089 49	
“ .....	39,958 45	
“ .....	39,118 44	
“ .....	40,922 25	
“ .....	22,725 87	
“ .....	15,465 82	
“ .....	17,162 90	
“ .....	16,382 96	
“ .....	24,071 08	
		<b>\$1,684,842 25</b>
		<b>\$1,684,842 25</b>

on,

STATEMENT No. 44.

REMISSION OF TAXES DURING 1855.

WARD.	YEAR.	NAMES.	AMOUNT REMIT'D	TAX ON AMOUNT.	BY WHOM REMITTED.
17	1854.	E. M. Carrington.....	\$4,775	\$50 50	Sup's, Jan. 5, 1855.
17	"	O. W. Meeker .....	500	5 28	"
19	"	Lot No. 11, 5th and 6th avenues, 44th and 45th streets.....	500	4 47	" 8, 1855.
3	"	A. M. Hill.....	8,000	84 62	" 15, 1855.
5	"	A. Arnoux.....	1,000	10 57	"
16	"	H. P. Gardner.....	3,000	31 73	"
2	"	Hat Finishers' Union.....	5,000	52 88	"
22	"	P. Petit.....	25,000	264 44	"
7	"	Ward No. 354, East Broadway.....	3,000	31 73	"
17	"	" 2954, Avenue A.....	7,500	79 33	"
5	"	D. W. Pell.....	10,000	105 77	"
5	"	J. W. Kellogg.....	2,000	21 15	"
15	"	Morris Harris.....	1,000	10 57	"
3	"	L. Hopkins.....	10,000	105 77	"
7	"	J. E. Lawrence.....	2,000	21 15	"
3	"	H. B. Sheldon.....	10,000	105 77	"
15	"	C. H. Morton.....	5,000	52 89	"
22	"	A. Bessier.....	3,000	31 73	"
15	"	H. Selim.....	1,000	10 57	"
14	"	S. Lesserman.....	1,000	10 57	"
5	"	W. D. Smith.....	2,000	21 15	"
21	"	G. Benedict.....	5,000	52 88	"
2	"	E. Curtis.....	5,000	52 88	" 25, 1855.
13	"	Wm. Irvine.....	2,000	21 15	"
5	"	D. P. Turcott.....	1,000	10 57	"
15	"	H. D. Felter.....	5,000	52 88	"
8	"	C. Cludius.....	10,000	105 77	"
8	"	T. F. Connell.....	10,000	105 77	"
21	"	H. B. Cook.....	5,000	52 88	"
11	"	W. Hopkins.....	5,000	52 88	"
4	"	J. Carle, Jr.....	1,000	10 57	"
16	"	J. A. Pullen.....	3,000	31 73	"
10	"	H. Doscher.....	700	7 40	"
15	"	Dr. Feutchwanger.....	3,000	31 73	"
9	"	John Wilson.....	10,000	105 77	"
7	"	F. Bianca.....	4,500	47 60	"
3	"	H. Will.....	5,000	52 89	"
9	"	W. B. Stoughton.....	4,000	42 31	"
5	"	C. V. B. Ostrander.....	5,000	52 89	"
16	"	Ward No. 1517 & 1518, 16th street.....	6,000	63 46	"
7	"	Ward No. 428 East Broadway.....	6,900	72 98	"
12	"	Lot 63, Block No. 711.....	1,200	11 61	"
12	"	Lot 1, to 4, 114&115, 1, to 4, 116&117.....	2,000	17 87	Comp., Feb. 2, 1855.
21	"	John Flanly.....	5,000	52 88	Sup's, Feb. 5, 1855.
17	"	W. J. Todd.....	5,000	52 88	" 8, 1855.
17	"	G. W. Haswell.....	5,000	52 88	"

WARD.	YEAR.	NAME.	AMOUNT REMITTED.	TAX ON AMOUNT.	BY WHOM REMITTED.
15	1854.	Hillsburgh . . . . .	\$10,000	\$105 77	Sup's, Feb. 8, 1855.
7	"	W. Bradshaw . . . . .	10,000	105 77	"
5	"	Fortenback & Wenndonck . . . . .	2,500	26 44	"
21	"	G. A. Sachi . . . . .	10,000	105 77	"
18	"	G. H. Hill . . . . .	1,000	10 57	"
1	"	Atlantic Insurance Company . . . . .	173,969	1,840 16	"
21	"	B. N. Nevers . . . . .	3,500	37 02	"
10	"	W. C. Brown . . . . .	1,500	15 87	"
7	"	A. Corbet . . . . .	500	5 29	"
18	"	H. Miller . . . . .	4,200	44 42	"
19	"	Lot No. 45, 1st and 2d avenues, 48th 49th streets . . . . .	1,500	13 41	"
1	"	Ward No. 121 . . . . .	3,000	31 73	" 15, '55.
8	"	" " 281 . . . . .	18,000	190 39	"
2	"	N. Y. Oil Manufacturing Company . . . . .	252,500	2,670 83	"
4	"	E. Hart . . . . .	1,000	10 57	"
15	"	W. D. Waddington . . . . .	2,000	21 15	"
3	"	C. H. Lillenthal . . . . .	15,000	158 66	"
1	"	J. P. Yelberton . . . . .	10,000	105 77	"
21	"	Mrs. Sumner . . . . .	2,000	21 15	"
9	"	W. H. Roberts . . . . .	6,000	63 46	"
2	"	G. H. Blanchard . . . . .	5,000	52 88	"
19	"	Lots No. 5 to 9, 43 to 46, 1st and 2d avenues, 76th and 77th streets . . . . .	1,400	12 51	"
1	1853.	W. B. Duncan . . . . .	20,000	246 86	C. C. Feb. 17, '55.
18	"	L. B. Brown . . . . .	8,000	98 74	"
6	1851.	M. Rothchild . . . . .	5,000	45 99	"
21	1854.	C. M. Narine . . . . .	2,000	21 15	Sup's, Feb. 26, 1855
7	"	S. G. Bogart . . . . .	2,000	21 15	"
13	"	O. Jolly . . . . .	5,000	52 88	"
1	"	W. H. Townsend . . . . .	5,000	52 88	"
7	"	Wm. B. Betch . . . . .	1,000	10 57	"
4	"	Dr. Underhill . . . . .	1,200	12 69	"
5	"	J. Beck . . . . .	40,000	423 10	"
5	"	J. Meeks . . . . .	20,000	211 55	"
5	"	J. McCune Smith . . . . .	2,000	21 15	"
2	"	J. W. Meech . . . . .	5,000	52 88	"
5	"	Rev. A. Verrone . . . . .	3,000	31 73	"
21	"	Aguda . . . . .	30,000	317 33	"
19	"	53 to 56, block 361 . . . . .	2,050	18 33	"
16	"	W. Faxon . . . . .	10,000	105 77	"
3	"	J. Barnard . . . . .	5,000	52 88	"
15	"	T. J. Coleman . . . . .	5,000	52 88	"
9	"	Oakley & Rapelyea . . . . .	2,500	26 44	"
21	"	536, 537, 538, 539 Broadway . . . . .	7,000	74 04	"
21	"	Ward No. 533, 33d street . . . . .	500	5 29	"
5	"	P. Roberts . . . . .	5,000	52 89	"
6	"	H. C. Rabineau . . . . .	1,500	15 86	"
3	"	G. D. Nichols . . . . .	10,000	105 77	" 22, '55.
3	"	W. S. Goodrich . . . . .	10,000	105 77	"
5	"	Est. A. Richards . . . . .	2,000	21 15	"



WARD.	YEAR	NAME.	AMOUNT REMITTED.	TAX ON AMOUNT.	BY WHOM REMITTED.
17	1854.	W. C. Marshall.....	\$5,000	\$52 88	Sup's, Feb. 22, '55
15	"	E. Kelly.....	20,000	211 55	"
3	"	J. A. Gilmour.....	1,000	10 57	"
9	"	R. J. Bush.....	2,000	21 15	"
3	"	E. Squires.....	5,000	52 88	"
5	"	L. Woodward.....	800	8 46	"
9	"	J. Van Winkle.....	5,000	52 88	"
21	"	W. H. Blashfield.....	5,000	52 88	"
21	"	A. G. Hull.....	25,000	264 44	"
1	"	F. Lawrence.....	3,000	31 73	"
8	"	S. Straus.....	2,500	26 44	"
1	"	T. Dunham.....	5,000	52 88	"
16	1853.	Mrs. Van Zandt.....	9,000	111 08	C. C. " 20, '55.
4	"	W. E. Fleming.....	500	6 17	"
2	"	M. Bates.....	1,500	18 51	"
18	"	F. Cunningham.....	20,000	246 87	"
16	1851.	L. B. Young.....	147,500	1,356 71	"
8	1853.	M. L. McNamara.....	5,000	61 71	"
2	1850.	J. Barnes.....	500	5 68	"
7	1851.	L. Underhill.....	5,000	45 99	"
10	"	J. M. Bell.....	500	4 59	"
15	"	H. McLaughlin.....	3,000	27 59	"
8	1853	A. V. S. Groesbeck.....	5,000	61 73	Nov. 21, '54.
18	"	H. Auchincloss, Jr.....	13,000	160 45	" 23, '54.
7	1854.	C. L. Dimon.....	8,000	84 62	Sup's, Mar. 12, '55.
5	"	Hampton & Drummond.....	2,000	21 15	"
7	"	J. A. Westervelt.....	125,000	1,322 20	"
17	"	J. B. Harper.....	5,000	52 88	"
21	"	G. M. Snow.....	10,000	105 77	"
4	"	M. Metzga.....	6,500	68 75	"
18	1853.	J. Bradley.....	5,000	61 71	C. C. Mar. 27, '55.
18	1852.	Mrs. Ludlow.....	2,000	19 34	"
18	1853.	".....	2,000	24 68	"
18	"	B. F. McGuire.....	4,000	49 37	"
19	"	J. W. Wilbur.....	5,000	53 00	"
17	1849.	J. W. Harper.....	10,000	118 32	"
9	"	G. L. Arcularius.....	1,000	11 83	"
9	1850.	M. McGregor.....	1,000	11 37	"
6	1853.	J. Daniels.....	1,000	12 34	"
13	1849.	J. Carson.....	500	5 91	"
3	1854.	T. Loftus.....	2,000	21 15	April 20, '55.
3	1853.	L. B. Warren.....	12,000	148 11	" 28, '55.
18	"	R. M. Jessup.....	4,000	49 37	"
18	1851.	J. W. Allerton.....	5,000	45 99	"
18	1852.	".....	5,000	48 35	"
1	1853.	Bank of Commonwealth.....	.....	3,144 86	May 1, '55.
6	1854.	Prall's Printing Press Company.....	61,875	654 50	Sup's, May 4, '55.
16	1853.	W. Faxon.....	10,000	123 42	C. C. " 14, '55.
3	1849.	".....	2,000	23 66	"
5	1850.	A. Stevens.....	1,000	11 37	"
15	1853.	T. Warren.....	8,000	98 74	"
17	1852.	W. C. Marshall.....	5,000	48 35	"

NAME.	AMOUNT REMITTED.	TAX ON AMOUNT.	BY WHOM REMITTED.
C. Marshall.....	\$5,000	\$61 71	C. C. May 14, '55.
B. Bradbury.....	3,000	29 01	"
".....	3,000	37 02	"
V. Bradley.....	5,000	61 71	"
A. Norton.....	500	5 28	" 28, '55.
Edwards.....	2,000	21 15	"
teynn.....	500	5 28	"
Willis.....	5,000	52 88	"
No. 72, block 513.....	1,500	13 40	"
Dsgood.....	5,000	61 71	"
Iedges.....	2,000	19 34	"
".....	10,000	123 42	"
Ivers.....	1,000	12 34	"
H. Cushman.....	5,000	45 99	"
E. Dennison.....	5,000	56 87	"
Goodrich.....	1,000	12 34	"
".....	1,000	10 57	"
Spencer.....	1,000	10 57	"
Kipp.....	5,000	61 71	"
3 Third avenue.....	2,000	24 68	Nov. 28, 54.
F. Bleecker.....	25,000	264 44	July 11, '55.
B. Ackerman.....	2,000	21 15	"
Ierman.....	500	5 28	"
n Lee.....	2,000	21 15	"
Hooper.....	2,000	21 15	"
Quackenboss.....	5,000	52 88	"
A. Wright.....	3,000	31 73	"
J. Devereaux.....	2,500	26 44	"
z. Worth.....	5,000	52 88	"
F. Knapp.....	2,000	21 15	"
Clark.....	1,500	15 86	"
H. Kent.....	5,000	52 88	"
ange.....	2,000	21 15	"
G. Tompkins.....	1,000	10 58	"
r. Schaff.....	500	5 29	"
i. Thompson.....	5,000	52 88	"
J. Hungerford.....	1,000	10 58	"
l. Graham.....	1,000	10 57	"
ton Fire Insurance Company.....	250,000	3,015 00	Sup's, Sep. 6, '55.
. Sickles.....	5,000	52 88	C. C., " 24, '55.
J. Bryan.....	5,000	52 88	"
k. Woodruff.....	1,500	15 86	"
W. Johnson.....	20,000	212 00	"
N. Felt.....	8,000	84 62	"
V. Annin.....	2,000	21 15	"
V. Downing.....	5,000	52 88	"
ossman.....	5,000	52 88	"
or Thompson.....	5,000	52 88	"
S. Gay.....	500	5 28	"
Vilson.....	4,300	45 48	"
M. Kirk.....	3,500	37 02	"
Iustace.....	5,000	52 88	"

WARD.	YEAR.	NAME.	AMOUNT REMITTED.	TAX ON AMOUNT.	BY WHOM REMITTED.
10	1854.	F. A. Barker.....	\$3,000	\$31 73	C. C., Sep. 24, '55.
8	"	J. S. Davin.....	10,000	105 77	" "
5	"	E. Ruckman.....	5,000	52 88	" 25, '55.
5	"	J. Brett.....	4,000	42 31	" "
1	1855.	Ward No. 1,191.....	10,000	120 60	Sup's, Sep. 27, '55.
21	"	" " 3,079 and 3,080.....	3,000	36 18	" "
21	"	" " 3,606.....	400	4 83	" "
20	"	" " 405, 406, 407.....	2,500	30 15	" "
10	"	Mandlebaum.....	700	8 45	" "
7	"	J. W. Gregory.....	19,000	229 14	" "
9	"	L. Powers.....	10,000	120 60	" "
10	"	A. M. Lyons.....	2,000	24 12	" "
8	"	J. Harrison, and 44 Thompson.....	6,000	72 36	" "
15	1849.	J. B. Danforth.....	3,000	35 49	C. C., Oct. 2, '55.
4	"	J. O'Brien.....	500	5 91	" "
4	1850.	".....	500	5 68	" "
4	1851.	".....	500	4 59	" "
4	1852.	".....	500	4 83	" "
18	1854.	J. Walker.....	10,000	105 77	" "
17	1849.	H. A. Weeks.....	2,000	23 66	" "
17	1850.	".....	3,000	22 75	" "
4	1853.	Williams.....	500	6 17	" "
15	1854.	A. E. King.....	3,000	31 73	" 8, '55.
16	"	J. S. Berry.....	8,000	84 62	" "
7	"	B. Parkhurst.....	2,000	21 15	" "
21	"	J. Lynes.....	5,000	52 88	" "
15	"	D. D. Williamson.....	5,000	52 88	" "
21	"	W. W. Shirley.....	5,000	52 88	" "
17	1855.	Line 3,258 and 3,259.....	6,200	74 77	Sup's, Oct. 15, '55.
2	1854.	Third avenue Railroad Company.....	800,000	8,462 08	" 22, '55.
21	"	J. Bradley.....	5,000	52 88	C. C., Nov. 10, '55.
3	1855.	R. Hoyt.....	5,000	60 30	Sup's, Nov. 12, '55.
15	"	B. K. Stevens.....	10,000	120 60	" "
9	"	B. Loder.....	40,000	482 40	" "
8	"	Ward No. 740 Wooster.....	4,000	48 24	" "
7	"	G. T. Hewlet.....	2,000	24 12	" "
7	"	Jno. Platt.....	1,000	12 06	" "
15	"	S. Myers.....	32,000	385 92	" "
12	"	Wm. Stammers.....	7,000	80 68	" "
7	"	S. A. Cook.....	4,000	48 24	" "
10	"	L. St. John.....	1,500	18 09	" "
21	"	J. L. White.....	70,000	844 20	" "
22	"	Lot 57, Forty-third street.....	2,050	23 64	" "
12	"	" 44 and 45, block 617.....	600	6 49	" "
21	"	Ward No. 2,546, 2,545, 2,544, 2,543, 2,542, 2,541.....	3,500	42 21	" "
21	"	" 1,481 and 1,482.....	1,000	12 05	" "
21	"	" 1,483 and 1,485.....	3,200	38 60	" "
15	"	" 1,381.....	5,500	66 33	" "
21	"	Ward No. 2,536, 2,537, 2,538, 2,539, 2,540.....	2,200	26 53	" "
20	1854.	V. Roone.....	500	5 28	C. C., Nov. 17, '55.

NAME.	AMOUNT REMITTED.	TAX ON AMOUNT.	BY WHOM REMITTED.
J. D. Butman.....	\$20,000	\$211 55	C. C., Nov. 26, '55.
A. Aranguera.....	17,000	179 82	"
J. S. Arbiasias.....	9,000	95 20	"
F. G. Pegada.....	12,000	126 92	"
D. S. Owens.....	6,000	63 46	"
M. Marshall.....	4,500	47 60	"
W. Bryant.....	13,500	142 80	"
W. W. Paddon.....	500	5 29	"
W. H. Dorridge.....	5,000	52 88	"
E. M. Green.....	10,000	105 77	"
R. C. Bolton.....	4,000	36 79	"
".....	4,000	38 68	"
".....	4,000	49 37	"
G. S. Fox.....	10,000	96 70	"
D. Oliphant.....	10,000	105 77	"
P. Driscoll.....	2,000	21 15	"
G. Crosby.....	2,000	21 15	"
J. H. Cowdry.....	10,000	105 77	"
E. McCarthy.....	500	6 17	"
J. B. Cook.....	3,000	31 73	"
S. S. Riley.....	2,000	21 15	"
C. F. Church.....	500	6 17	"
W. P. Cook.....	1,000	10 57	"
C. E. Rhineland.....	40,000	423 10	"
J. Moran.....	500	5 28	"
J. Duff.....	5,000	52 88	"
A. Van Finchey.....	5,000	52 88	"
D. B. Holbrook.....	25,000	264 44	"
H. Nott.....	1,000	11 83	C. C., Dec. 4, '55.
".....	3,000	37 02	"
".....	3,000	31 73	"
M. R. Moon.....	1,000	11 37	"
B. B. Allen.....	4,400	46 54	"
J. G. Miller.....	2,000	24 12	Sup's, Nov. 28, '55.
D. Baldwin.....	10,000	120 60	"
D. Rodhart.....	5,000	60 30	"
W. Sampson.....	5,000	60 30	"
W. D. Greene.....	2,000	24 12	"
L. Derby.....	10,000	115 25	"
C. Marshall.....	3,000	36 18	"
M. Byrne.....	2,000	24 12	"
J. B. Hall.....	20,000	241 20	"
G. W. Powers.....	12,500	150 75	"
E. F. Lebrun.....	9,000	108 54	"
A. Nichols.....	18,000	217 08	"
T. Mayer.....	11,600	139 90	"
Jas. Mayer.....	11,600	139 90	"
R. Koopman.....	4,500	54 27	"
W. T. Herrick.....	4,500	54 27	"
Hill, Grooves & Co.....	10,000	120 60	"
C. C. Leigh, Ex.....	1,100	13 27	"
Cref, Beer & Mony.....	40,000	482 40	"



WARD.	YEAR.	NAME.	AMOUNT REMITTED.	TAX ON AMOUNT.	BY WHOM REMITTED.
9	1855.	C. A. Humphrey.....	\$3,000	\$36 18	Sup's, Nov. 28, '55.
15	"	A. E. Habrick.....	1,000	12 06	"
18	"	Ward No. 4,806.....	18,000	217 08	"
18	"	" " 4,807.....	18,000	217 08	"
7	"	" " 1,354.....	4,000	48 24	"
22	"	Lot 50, block 759.....	750	8 12	"
22	"	Lot 51, ".....	750	8 12	"
9	"	Ward No. 758.....	6,000	72 36	"
18	"	" " 4,980 and 4,981.....	2,000	24 12	"
18	"	" " 1,238.....	2,000	24 12	"
21	"	W. Hustace.....	37,000	446 22	"
8	"	Ward No. 1,169.....	1,800	21 71	"
22	"	Lot 45, block 1,010.....	475	5 13	"
8	"	Ward No. 262.....	23,000	277 38	"
7	"	" " 1,620.....	1,000	12 06	"
2	"	" " 822.....	2,500	30 15	"
6	"	" " 649.....	10,000	120 60	"
17	"	" " 3,298.....	8,000	96 48	"
18	"	" " 5,374.....	5,000	60 30	"
18	"	" " 6,024.....	1,500	18 09	"
12	"	Lots 17 to 25, 40 to 48, block 916..	1,000	10 81	"
22	"	Lot 6, block 753.....	1,500	16 22	"
18	"	Ward No. 1,880.....	1,000	12 06	"
20	"	" " 3,383B.....	400	4 83	"
20	"	" " 346 to 354.....	4,500	54 27	"
16	"	" " 3,329½.....	2,000	24 12	"
11	"	" " 2,718.....	1,000	12 06	"
21	"	Bull's Head Bank.....	26,700	322 01	"
0*	"	J. L. Platt.....	30,000	361 80	"
15	1853.	J. A. Suydam.....	5,000	61 71	C. C., Nov. 17, '55.
17	1849.	H. C. Mills.....	5,000	59 16	C. C., Dec. 12, '55.
9	1854.	D. B. Foote.....	2,000	21 15	" 14, '55.
10	"	L. H. Embree.....	3,000	31 73	"
16	"	W. L. Wood.....	3,000	31 73	"
16	"	J. Keifer.....	2,000	21 15	"
11	"	W. M. Pullis.....	3,000	31 73	"
16	"	S. Lewis.....	10,000	105 77	"
10	"	A. J. Brown.....	1,000	10 57	" 19, '55.
9	"	C. B. Delaplaine.....	5,000	52 88	"
8	"	J. Stouvenal.....	5,000	52 89	"
20	"	J. W. Fonhay.....	5,000	52 88	"
7	"	Geo. Logan.....	3,500	37 02	"
5	"	W. H. Elphinstone.....	1,000	10 57	"
17	"	J. Murphy.....	25,000	264 44	"
10	1853.	A. J. Brower.....	1,000	12 34	"
18	1854.	S. J. Beals.....	3,000	31 73	" 24, '55.
18	"	Mrs. Andrews.....	10,000	105 77	"
14	"	A. C. Castle.....	1,000	10 57	"
18	1852.	M. M. White.....	1,000	9 67	"
10	1854.	A. Pollard.....	800	8 46	"
14	"	B. Bursch.....	2,000	21 13	"
18	"	J. H. Ryerson.....	20 000	211 55	"



NAME.	AMOUNT REMITTED.	TAX ON AMOUNT	BY WHOM REMITTED.
B. Jackson	\$17,000	\$195 93	Sup's, Dec. 24, '55.
Bankers' Loan and Trust Company	841,644	10,149 75	"
Mass Mutual Insurance Company	217,810	2,626 79	"
Ord No. 1,872	6,500	78 39	"
" 281	14,000	168 84	"
J. Barry	15,000	180 90	"
J. Smith	2,000	24 12	"
Gilbert	25,000	301 50	"
Keys	1,000	12 06	"
A. H. Jackson	5,000	60 30	"
I. Conway	4,000	48 24	"
Ord No. 763	3,000	36 18	"
" 1,228	10,000	120 60	"
Norfolk	1,100	13 27	"
12, block 612	700	7 57	"
61, " 747	1,000	11 53	"
23, " 937	800	9 22	"
Delancey street	6,000	72 36	"
Ord No. 1,303	1,000	12 06	"
" 3,015	3,500	42 21	" 27, '55.
S. Hutchings	19,000	229 14	"
Ord No. 1,468	800	9 64	"
" 3088 1/2	1,200	14 47	"
J. Voisard	18,000	217 08	"
10 and 49, block 317	400	4 32	"
Delano	20,000	241 20	"
J. Child	10,000	120 60	"
Ord No. 5,178 and 5,179	2,200	26 52	"
J. Allen	5,000	60 30	"
Wmfield	5,000	60 30	"
Turner	1,000	12 06	"
Ord to 4,497	3,800	45 84	"
Merby	5,000	48 38	C. C., Dec. 31, '55.
V. Porter	1,000	12 34	"
J. Rente	5,000	52 88	"
Dean	5,000	52 88	"
J. Bevin	5,000	52 88	"
Freeman	500	5 29	"
Handlebaum	500	5 29	"
Sandford	2,000	21 16	"
Leese	10,000	105 77	"
T. Bradley	6,000	63 46	"
Lumphey	3,000	31 73	"
J. Harmon	1,000	10 57	"
J. Appleton	7,000	74 04	"
J. Voorhis	1,000	10 57	"
J. Allen	25,000	264 44	"
Hard	5,000	52 88	"
Grooves	2,000	21 15	"
Noble	5,000	52 88	"
Vilkins	5,000	52 88	"
<b>Total</b>		<b>\$61,868 38</b>	

STATEMENT No. 45.

STATIONERY used by the Common Council, the Departments, Bureaux and Officers of the City Government, for six years, from 1850 to 1855.

	1850.	1851.	1852.	1853.	1854.	1855.
Clerk of Common Council and Board of Aldermen.....	\$1,011 22	\$7,167 20	\$9,544 25	\$7,564 14	\$3,074 15	\$1,660 04
Clerk of Board of Assistants and Councilmen.....	2,056 93	3,660 36	4,371 02	2,557 67	3,138 64	804 06
Creton Aqueduct Department.....	798 92	101 45	149 91	187 00	82 63	114 70
Court of Common Pleas.....	517 11	821 15	759 97	990 46	1,663 47	809 01
Court of Common Pleas.....	490 34	621 45	730 96	386 95	249 91	23 57
Corporation Council.....	688 83	668 05	729 25	563 35	75 73	32 65
Corporation Attorney.....	.....	140 05	285 08	80 71	64 95	123 19
City Judge.....	.....	220 83	383 25	590 87	330 88	444 35
City Inspector.....	.....	.....	.....	.....	.....	.....
Coroners.....	.....	.....	.....	.....	.....	.....
Commissioners of Jurors.....	138 22	63 43	223 09	71 86	.....	.....
Court of Sessions.....	141 55	154 27	148 54	271 89	40 26	26 00
District Courts.....	550 37	513 62	1,247 93	1,173 28	850 33	1,162 11
District Attorney.....	112 47	779 18	306 86	231 88	173 10	143 90
Department of Streets and Lamps.....	335 93	205 73	857 66	467 98	381 56	841 53
Department of Repairs and Supplies.....	277 76	290 83	332 04	1,565 28	2,051 62	866 93
Finance Department.....	1,115 98	799 10	570 41	848 98	577 65	572 62
Fire Department.....	93 49	44 36	74 71	310 95	328 14	712 66
Mayor's Office.....	712 15	886 00	1,109 86	931 46	695 47	792 77
Magazine Court.....	156 00	64 30	304 63	547 25	467 47	778 05
Police Department.....	757 26	837 99	1,290 42	1,638 32	1,946 66	1,144 11
Police Courts.....	400 19	462 53	669 84	175 22	59 48	64 10
Public Administrator.....	160 61	227 81	357 06	.....	57 89	95 98
Recorder.....	32 68	4 50	.....	.....	.....	.....
Street Department.....	1,334 76	1,332 18	2,502 64	1,454 44	981 50	1,159 21
Superior Court.....	506 14	672 36	937 27	1,303 90	780 46	987 10
Supreme Court.....	13 50	.....	.....	.....	197 73	126 96
Surrogates.....	.....	.....	.....	61 65	.....	.....
Tax Commissioners.....	335 96	770 25	1,243 95	703 27	725 93	316 91
Tax Receiver.....	400 77	286 46	298 07	265 27	267 55	1,060 72
Paid on Account.....	.....	.....	.....	.....	356 81	.....
Paid in 1855 for Stationery purchased in 1854.....	.....	.....	.....	.....	3,258 26	.....
Total.....	\$16,408 31	\$21,995 52	\$29,998 70	\$24,563 89	\$23,288 26	\$15,569 53

\* The amount paid in 1855, for stationery purchased in 1854, and stationery on hand, \$1,002 09, makes the total paid in 1855, \$19,289 28.

## STATEMENT No. 46.

REAL ESTATE BELONGING TO THE MAYOR, ALDERMEN AND COMMONALTY OF THE  
CITY OF NEW YORK.

## LOTS UNDER LEASE.

NO.	STREET.	SIDE.	BETWEEN.	
79	Ann.....	north..	Gold and William.....	\$6,000
42	Chatham .....	" ..	Chambers and City Hall sq.	16,000
44	do .....	" ..	" ..	16,000
48	do .....	" ..	" ..	12,500
50	do .....	" ..	" ..	12,500
58 & 60	do .....	" ..	" ..	10,000
53 & 55	do .....	south..	Duane and North William	15,000
57	do .....	" ..	" ..	11,000
59	do .....	" ..	" ..	12,000
81	do .....	" ..	Duane and Pearl .....	10,000
83	do .....	" ..	" ..	10,000
85 & 87	do .....	" ..	" ..	11,000
89 & 91	do .....	" ..	" ..	11,000
93	do .....	" ..	" ..	18,000
12	Chambers.....	west..	Centre and Chatham.....	30,000
3	City Hall place..	south..	Chambers and Duane.....	2,500
	Elm.....	west..	Franklin and Leonard.....	4,500
	Front.....	south..	S. W. cor. and Peck Slip..	10,000
149	Forsyth .....	west..	Delancey and Rivington..	3,500
151	do .....	" ..	" ..	3,500
74	Grand .....	north..	Mangin and Tompkins ....	3,500
24	Peck Slip.....	west..	Front and Water.....	7,500
26	do .....	" ..	" ..	7,500
449	Pearl .....	" ..	Chatham and William ....	5,000
451	do .....	" ..	" ..	4,000
453	do .....	" ..	" ..	4,000
Carried forward.....				\$256,500

NO.	STREET.	SIDE.	BETWEEN.	
	Brought forward.....			\$256,500
455	Pearl.....	west ..	Chatham and William....	\$4,000
457	do .....	" ..	" ..	4,000
459	do .....	" ..	" ..	5,000
111	Roosevelt.....	" ..	Cherry and Water.....	1,000
	South.....	north ..	Pike and Rutgers.....	5,000
249	William.....	" ..	Duane and Pearl.....	4,000
251	do .....	" ..	" ..	2,500
253	do .....	" ..	" ..	2,500
261	do .....	" ..	" ..	4,000
	West.....	east..	S. E. corner Fulton.....	25,000
	Block bounded by Canal, Hoboken and West streets.....			60,000
	" Centre, Elm, Franklin and White streets.			120,000
	" Duane, Reade, Washington and West "			150,000
	" Gansevoort, Twelfth, Washington & West			150,000
	Hay scales, Charles street .....			1,500
	" Houston " .....			1,000
	" Tompkins market .....			1,000
	Total amount.....			<u>\$797,000</u>

Block bounded by Beekman, Nassau and Spruce streets and  
Park Row, leased to Trustees of Brick church  
for ever, at \$53 12 per annum.

## ALMS-HOUSE DEPARTMENT.

Blackwell's Island and buildings .....	\$800,000
Randall's " .....	200,000
Block bounded by Centre, Elm, Franklin and Leonard streets, Halls of Justice.....	450,000
" Twenty-sixth and Twenty-eighth streets, Avenue A and First avenue, Hospital	150,000
Ward's Island, No. 9 to 27, 32, 33, 34, 59, 60, 64 to 70 ...	100,000
Total amount.....	<u>\$1,700,000</u>

## SUNDRY LOTS AND GORES.

	SIDE.	BETWEEN.	
Avenue A, west, 25th and 26th streets.....			\$20,000
Eighteenth, north, 5th and 6th avenues.....			2,500
Nineteenth, south, 5th and 6th " .....			2,500
Do north, 7th and 8th " .....			2,500
12 lots, 116th and 117th, 3d and 4th avenues.....			6,000
16 " Rivington, north, Mangin and Tompkins streets..			32,000
4 " " " Goerck and Mangin " ...			8,000
Twentieth " 5th and 6th avenues.....			2,500
Twelfth avenue, west, 129th and 131st streets....			1,000
90 lots bounded by North river, west, Dey and Vesey sts.			500,000
3 blocks bounded by Corlears, East, South and Water sts.			100,000
Gore, Cedar, near William street .....			2,000
" northwest corner 17th street and 6th avenue.....			600
White street, north, Centre and Elm streets .....			25,000
Total amount.....			<u>\$704,600</u>

## LOTS AT BROOKLYN.

	SIDE.		
12 Water street, north, at Fulton Ferry.....			\$750
14 " " " .....			750
15 " " " .....			2,000
16 " " " .....			3,500
17 " " " .....			2,000
18 " " " .....			2,500
19 " " " .....			1,500
Main " .....			2,000
Total amount.....			<u>\$15,000</u>



**CROTON AQUEDUCT DEPARTMENT.**

Croton Aqueduct.....	\$15,000,000
Distributing Reservoir and Reservoir square, 40th and 42d streets, 5th and 6th avenues.....	300,000
Receiving Reservoir, 79th and 86th sts., 6th and 7th avs..	150,000
10 lots, Seventh avenue, west, 84th and 85th streets.....	4,000
8 " Avenue A, " 24th and 25th " .....	20,000
<b>Total amount.....</b>	<b>\$15,474,000</b>

**POLICE DEPARTMENT.**

NO.	STREET.	SIDE.	BETWEEN.	
49	Beekman.....	south..	Gold and William.....	\$20,000
94 & 96	Charles.....	" ..	Bleecker and Hudson...	18,000
	Delancey.....	north.	N.W.cor.Attorney street	10,000
	Eighth avenue... east..	S. E. corner	48th street..	6,000
	First avenue.... west...	S. W. corner	5th street..	15,000
	Fifty-ninth.....	south..	2d and 3d avenues.....	7,000
9 & 11	Franklin.....	" ..	Baxter and Centre sts..	20,000
49	Leonard.....	north..	Church st. & West B'way	10,000
221	Mercer.....	west...	Amity and 4th streets...	10,000
9	Oak.....	south..	Pearl and Roosevelt sts.	14,000
	126th street.....	" ..	3d and 4th avenues .....	8,000
	Prince street....	" ..	S. W. corner Wooster st.	10,000
53	Spring street....	north..	Marion and Mulberry sts.	10,000
	Twentieth street. south..	7th and 8th avenues.....		7,000
	Thirty-fifth street "	..8th and 9th "		7,000
<b>Total amount.....</b>				<b>\$172,000</b>

**FIRE DEPARTMENT.**

NO.	STREET.	SIDE.	BETWEEN.	
182	Amity.....	south..	Macdougall st. and 6th av.	\$6,000
24	Beaver.....	" ..	Broadway & Whitehall st.	15,000
<b>Carried forward.....</b>				<b>\$21,00</b>

Brought forward.....		\$21,000
STREET OR AVENUE.	SIDE.	BETWEEN.
1006 Broadway.....	east...	26th and 27th streets... 5,000
147 Barrow.....	north..	Bedford and Hudson sts. 8,000
49 Christie.....	west...	Hester and Walker sts., 4,000
199 Do .....	" ..	Rivington and Stanton.. 6,000
74 Cedar.....	south..	Broadway and Nassau sts. 3,000
126 Do .....	" ..	Greenwich & Washington 1,500
115 Christopher....	north..	Bleecker and Hudson sts. 4,000
131 Do .....	" ..	Greenwich and Hudson.. 2,000
179 Church.....	east....	Franklin and White sts.. 9,300
5 Duane.....	north..	Rose and William streets 4,000
19 Elizabeth.....	west...	Bayard and Walker sts . 8,000
3 Eldridge.....	" ..	" " " .... 5,000
22 Do (Jail)..	east ..	" " " .... 7,000
Elm.....	" ..	Broome and Grand sts .. 6,000
82d .....	south..	3d and 4th avenues ..... 1,000
47th.....	" ..	8th and 9th " .... 3,000
58th .....	north..	7th and 8th " .... 3,500
707 Fourth.....	" ..	Avenue D and Lewis st.. 3,000
40 Fifth.....	" ..	2d and 3d avenues..... 1,000
Fiftieth .....	south ..	Lexington and 3d avenues 5,000
Fourth avenue..	east...	126th and 127th streets . 5,000
23 Gouverneur....	west...	Henry and Madison sts.. 3,000
Horatio .....	north..	8th avenue and Hudson st. 4,000
Henry.....	" ..	Gouverneur & Montgomery 8,000
101 Hester.....	" ..	Allen and Eldridge..... 3,500
92 Houston.....	south ..	Cannon & Columbia sts . 5,000
Do .....	north ..	Cannon and Lewis street 1,500
7 Jackson.....	west...	Henry and Madison sts.. 3,000
91 Ludlow .....	" ..	Broome and Delancey sts. 3,500
Lawrence.....	north ..	10th and 11th avenues .. 1,000
205 Madison .....	" ..	Jefferson and Rutgers... 3,500
Carried forward.....		\$146,300

Brought forward.....		\$146,300	
STREET OR AVENUE.	SIDE.	BETWEEN.	
127 & 129 Mercer.....	west	..Houston and Prince sts..	35,000
47 Marion.....	east	..Prince and Spring streets	6,000
174 Mulberry.....	"	..Broome and Grand sts..	4,000
6 Norfolk.....	"	..Division and Hester sts.	6,000
152 do.....	"	..Houston and Stanton sts.	5,000
121st street.....	south	..3d and 4th avenues.....	1,000
122d ".....	north	..2d and 3d ".....	2,500
225 Seventeenth.....	"	..9th and 10th ".....	5,000
118 Sullivan.....	west	..Prince and Spring streets	6,500
68th street.....	north	..Bloomingdale road and 10th avenue.....	1,000
Third avenue.....	east	..N. E. cor. 85th street...	6,000
Tenth avenue...	"	..154th and 155th streets..	1,200
323 Third street.....	north	..Avenue D and Lewis st..	3,300
Tenth ".....	"	..Avenue C and D.....	1,000
223 Twelfth".....	"	..Broadway and 4th av...	6,000
Thirteenth street.	"	..Avenue B and C,.....	4,000
Do.....	south	..3d and 4th avenues.....	5,000
Do.....	"	..Greenwich and 7th avs..	7,000
165 Twentieth.....	north	..7th and 8th avenues....	3,500
22d street.....	"	..1st and 2d ".....	10,000
24th ".....	"	..7th and 8th ".....	3,000
25th ".....	"	..2d and 3d ".....	3,000
27th ".....	south	..9th and 10th ".....	4,000
31st ".....	"	..7th and 8th ".....	3,000
33d ".....	"	..3d and 4th ".....	2,000
33d ".....	"	..9th and 10th ".....	8,000
99 Wooster.....	west	..Prince and Spring sts...	7,000
180 West Broadway.	"	..Beach and North Moore.	3,500
Total amount.....		\$298,800	

## BOARD OF EDUCATION.

STREET OR AVENUE	SIDE.	BETWEEN.	
174 Amos	south	Greenwich & Washington	\$9,000
Allen	east	Hester and Walker sts.	38,000
Broome	north	Sheriff and Willett sts.	17,500
Baxter	east	Grand and Hester sts.	23,000
60 Chrystie	"	Hester and Walker sts.	20,000
26 & 28 City Hall place	north	Duane and Pearl streets.	18,000
Clark	east	Broome and Spring	21,500
100 Cannon	"	Rivington and Stanton	9,500
401 Cherry	south	Jackson and Scammel	6,000
147 Clinton	west	Broome and Grand sts.	6,500
94 Crosby	north	Prince and Spring	6,500
82d street	"	N. E. corner 11th avenue	6,500
87th street	"	3d and 4th avenues	22,500
Elm	west	Franklin and Leonard	28,000
Eighteenth	north	8th and 9th avenues	7,000
289 Fifth	south	Avenues C and D	29,000
47th street	north	8th and 9th avenues	21,000
51st "	"	Lexington and 4th avs.	28,000
40th "	"	7th and 8th avenues	12,500
First avenue	east	N. E. corner 9th street.	19,000
44th street	north	10th and 11th avenues	4,800
66 Grand	north	Laurens and Wooster	24,000
Do	"	N. W. corner Elm street	60,000
Greenwich av.	east	opposite Charles street.	28,500
116 Henry	south	Pike and Rutgers streets	30,000
490 Hudson	east	N. E. corner Grove st.	45,000
298 Houston	south	Essex and Norfolk sts.	21,000
32 James	west	Chatham and Madison	27,500
Ludlow	"	Delancey and Rivington.	18,500
51 & 53 Laurens	"	Broome and Grand	11,000
Carried forward			\$619,300

Brought forward .....			\$619,300
STREET OR AVENUE.	SIDE.	BETWEEN.	
Lexington av....	east....	22d and 23d streets.....	} 93,000
22.....	north....	Lexington & 3d avenues. }	
135 Mulberry.....	west....	Grand and Hester.....	12,000
371 Madison.....	north....	Jackson and Scammel...	21,000
Marion.....	east....	Prince and Spring sts...	23,000
Monroe.....	south..	Gouverneur and Mont- gomery.....	19,000
222 Mott.....	east....	Prince and Spring.....	22,000
Ninth.....	south..	Avenues C and D.....	28,500
Nineteenth.....	north..	1st avenue and Avenue A	20,000
North Moore....	south..	S. E. corner Varick....	50,000
125th.....	north..	2d and 3d avenues.....	9,000
129th.....	"	..10th and 11th avenues..	20,000
156th.....	south..	S. W. corner Kingsbridge road.....	10,000
Rivington.....	"	..Goerck and Mangin sts.	9,000
Do.....	"	..Pitt and Ridge streets..	48,000
Seventeenth.....	"	..6th and 7th avenues....	8,000
Do.....	"	..8th and 9th "....	42,000
Stanton.....	north..	N. E. corner Sheriff st..	20,000
3 Stone.....	"	..Broad and Whitehall sts.	14,000
13th.....	south..	5th and 6th avenues....	24,000
13th.....	"	..7th and Greenwich avs.	22,000
Thompson.....	west....	Broome and Spring sts..	8,500
25th.....	north..	4th and Madison avenues	8,500
37th.....	"	..2d and 3d avenues.....	44,000
37th.....	"	..10th and 11th avenues...	23,000
12th.....	south..	Broadway and University place.....	56,000
20th.....	south..	1st and 2d avenues.....	22,000
20th.....	north..	2d and 3d ".....	42,000
24th.....	"	..7th and 8th ".....	30,500
Carried forward.....			\$1,368,300



Brought forward..... \$1,368,300

STREET OR AVENUE.	SIDE.	BETWEEN.	
27th.....	north..	2d and 3d	25,000
28th.....	south..	6th and 7th	54,000
35th.....	north..	8th and 9th	18,500
Wooster.....	east..	Bleecker and Houston sts.	22,000
Waverley place..	"	..Bank and Hammond sts.	12,000
245 William.....	north..	Duane and Pearl streets.	20,000

BUILDINGS ON LEASED GROUND.

Bayard.....	south..	Baxter and Mulberry sts.,	5,000
175 Barrow.....	"	..Greenwich and Washing- ton .....	5,000
545 Greenwich.....	east..	Charlton and Vandam,	5,000
97 & 99 Do .....	"	..Rector and Thames str'ts.,	16,000
461 Do .....	"	.Desbrosses and Watts sts.	5,000
Total amount.....			<u>\$1,555,800</u>

MARKETS.

Centre—Broome, Baxter, Centre and Grand streets.....	\$100,000
Clinton—Canal, Spring, West and Washington streets... ..	75,000
Catharine—Cherry and South streets.....	60,000
Essex—Grand, Essex and Ludlow streets.....	125,000
Fulton—Beekman, Fulton, Front and South streets.....	210,000
Franklin—Front and South streets .....	30,000
Gouverneur—Front, Gouverneur and South streets .....	6,000
Harlem—120th and 121st streets, west of 3d avenue.....	10,000
Jefferson—Amos street, Greenwich and 6th avenues.....	100,000
Tompkins—Hall place, 6th and 7th streets and 3d avenue	50,000
Union—Columbia, Houston, Sheriff and 2d streets.....	30,000
Washington—Fulton, Vesey, West and Washington str. .	380,000
Total amount.....	<u>\$1,176,000</u>

## PARKS.

Abingdon square.....	\$12,000 00
Battery .....	3,000,000 00
Bowling Green.....	15,000 00
Central Park, 59th and 106th streets, 5th and 8th avs..	5,169,369 90
Duane Park.....	15,000 00
Hamilton square .....	97,000 00
Madison " .....	520,000 00
Manhattan " .....	88,000 00
Mount Morris" .....	40,000 00
Park, Broadway, Chambers street and Park row.....	3,000,000 00
" Anthony, Cross and Water street.....	15,000 00
" Christopher, Fourth and Grove streets.....	15,000 00
" Broadway, 5th avenue and 25th street.....	10,000 00
Stuyvesant square, 15th and 17th streets.....	196,000 00
Do do 3d and 4th avenue and 6th & 7th sts.	15,000 00
Tompkins do .....	337,000 00
Union Park.....	504,000 00
Washington square.....	816,000 00
Total amount.....	<u>\$13,984,369 90</u>

## COMMON LANDS.

LOT NO.

57	49th street, south side, 3d and 4th avenues, 13 lots	\$7,800
58	49th and 50th streets, " 36 "	21,600
63	50th and 51st " 3d and Lexington avs. 11 "	7,700
64	51st and 52d " 3d and 4th " 19 "	13,300
69	52d and 53d " 3d and Lexington " 10 "	17,000
70	53d and 54th " " " 9 "	6,800
75	54th and 55th " " " 16 "	13,600
76	55th and 56th " " " 16 "	13,600
81	56th and 57th " " " 15 "	12,750
	3d avenue, corner 66th street.....	100
	Carried forward.....	<u>\$113,750</u>

Brought forward.....			\$113,750
<b>LOT NO.</b>			
189	74th and 57th streets, 3d and 4th avenues	72 lots	21,600
191	76th and 77th " "	38 "	11,400
193	78th and 79th " "	37 "	11,100
195	80th and 81st " "	36 "	14,400
65	51st and 52d " 4th and 5th avenues,	36 "	28,800
71	53d street, north side, " "	4 "	2,400
113	67th and 68th street " "	72 "	43,200
136	4th avenue, west side, 75th and 76th streets,	2 "	2,000
140	77th and 78th streets, 4th and 5th avenues,	46 "	36,800
144	79th and 80th " "	9 "	7,000
148	81st " south side "	24 "	10,000
148	81st and 82d " "	72 "	28,800
84	58th street, south side, 5th and 6th avenues,	1 "	700
79	56th " north side, gore, " "	1 "	500
85	58th and 59th streets, " "	25 "	15,000
	2d avenue, east side, 77th and 78th streets.....		1,000
	Lots located within the New Reservoir, bounded by 86th and 96th streets, 5th and 7th avenues.....		175,000
Total amount.....			<u>\$523,450</u>

FERRIES—EAST RIVER.

Staten Island Ferry—Slip east end Battery.....	\$40,000
South and Hamilton avenue Ferries, east $\frac{1}{2}$ short pier at Whitehall, west $\frac{1}{2}$ pier No. 2 and bulkhead.....	150,000
Wall street Ferry—east side pier No. 15, and bulkhead across Coffee-house slip.....	80,000
Fulton Ferry—east $\frac{1}{2}$ pier No. 21, west $\frac{1}{2}$ pier No. 22, and bulkhead piers and bulkhead at Brooklyn.....	250,000
Peck slip Ferry—east $\frac{1}{2}$ pier No. 25, west $\frac{1}{2}$ pier No. 26, and bulkhead.....	150,000
Carried forward.....	<u>\$670,000</u>



Brought forward . . . . .	\$670,000
Roosevelt street Ferry—east $\frac{1}{2}$ pier No. 29, west $\frac{1}{2}$ pier No. 30, and bulkhead . . . . .	100,000
Catharine Ferry—east $\frac{1}{2}$ pier No. 34, west $\frac{1}{2}$ pier No. 35, and bulkhead—piers foot of Maine street, Brooklyn . . . . .	150,000
Williamsburgh Ferry—easterly side pier No. 35 . . . . .	100,000
Jackson Ferry—east $\frac{1}{2}$ pier No. 52, west $\frac{1}{2}$ short pier, and bulkhead . . . . .	75,000
Grand street Ferry—north $\frac{1}{2}$ of south pier, south $\frac{1}{2}$ north pier and bulkhead between the two piers at Williamsburgh, and two lots on Grand street, Williamsburgh . . . . .	110,000
Houston street Ferry . . . . .	25,000
Green Point Ferry . . . . .	10,000
Eighty-sixth street Ferry—Ferry house, lots and piers, at 86th street, and lands and piers at Astoria . . . . .	50,000

## NORTH RIVER.

Cortlandt street Ferry—south $\frac{1}{2}$ pier No. 17, north $\frac{1}{2}$ pier No. 18 . . . . .	160,000
Barclay street Ferry . . . . .	10,000
Pavonia Ferry—pier No. 30, and $\frac{1}{2}$ bulkhead . . . . .	120,000
Hoboken street Ferry—bulkhead Hoboken street . . . . .	10,000
Bull's Ferry—north side pier No. 43 . . . . .	20,000
Christopher street Ferry—bulkhead at Christopher street . . . . .	7,000
Total amount . . . . .	<u>\$1,617,000</u>

## PIERS AND BULKHEADS—EAST RIVER.

No. of Pier.	
Vanderbilt pier . . . . .	\$10,000
1, and $\frac{1}{2}$ of small pier . . . . .	75,000
Carried forward . . . . .	<u>\$85,000</u>

Brought forward .....		\$85,000
No. of Pier.		
$\frac{1}{2}$ 4, and $\frac{1}{2}$ bulkhead between 4 and 5 .....		50,000
5, and $\frac{1}{2}$ " " 4 and 5 and 5 and 6 .....		110,000
6, and $\frac{1}{2}$ " " 5 and 6 and 6 and 7 .....		145,000
7, and $\frac{1}{2}$ " " 6 and 7 and 7 and 8 .....		170,000
$\frac{1}{2}$ 8, and $\frac{1}{2}$ " " 7 and 8 .....		60,000
$\frac{1}{2}$ 12, and " Old slip .....		100,000
$\frac{1}{2}$ 18 and $\frac{1}{2}$ 19, bulkhead between .....		150,000
$\frac{1}{2}$ 20 and $\frac{1}{2}$ 21, " " .....		160,000
$\frac{1}{2}$ 22 and $\frac{1}{2}$ 23, " " .....		125,000
$\frac{1}{2}$ 24 and $\frac{1}{2}$ 25, " " .....		125,000
Bulkhead between pier 30 and the ferry, half of bulkhead between piers 30 and 31, with pier 30 .....		30,000
31 and $\frac{1}{2}$ 32 bulkhead between .....		75,000
$\frac{1}{2}$ 33 and 34, " .....		75,000
" pier 35 and ferry .....		5,000
37 and 38, " .....		105,000
40 and 41, " .....		100,000
$\frac{1}{2}$ 42, .....		5,000
43 and 44, bulkhead between .....		110,000
46 Jefferson street .....		60,000
48 Clinton " .....		75,000
$\frac{1}{2}$ short pier, and $\frac{1}{2}$ 53, and bulkhead between .....		50,000
$\frac{1}{2}$ 56 and $\frac{1}{2}$ 57, and bulkhead, Jackson street .....		45,000
Cherry street and piece bulkhead south of same .....		20,000
$\frac{1}{2}$ both piers Broome street, and bulkhead between .....		60,000
$\frac{1}{2}$ " Delancey street, " " .....		60,000
Bulkhead Rivington street, and middle pier .....		65,000
Bulkhead 3d street .....		3,000
Pier 5th street .....		10,000
" 23d " .....		30,000
" 25th " .....		20,000
" 26th " .....		20,000
Carried forward .....		<u>\$2,308,000</u>



Brought forward.....		<b>\$2,503,000</b>
No. of Pier.		
	Pier 28th street. ....	15,000
	“ 38th “ .....	10,000
	“ 53d “ .....	4,000
	“ 61st “ .....	4,000
	Bulkhead at 86th street.....	10,000
	Pier 106th “ .....	3,000
	“ 130th “ .....	4,000
Total amount.....		<u><b>\$2,353,000</b></u>

NORTH RIVER.

No. of Pier.		
½ 12 and ½	bulkhead between 12 and 13.....	\$20,000
18, and ½	“ “ 12 and 13, and 13 and 14...	120,000
½ 14 and ½	“ “ 13 and 14.....	45,000
20 and ½	“ “ 20 and 21, and a piece of bulkhead on West street ..	75,000
21 and ½ 23, & ½	“ “ 20 and 21, and all 21 and 23.	115,000
29,	Warren street.....	110,000
31, and ½	bulkhead, between 30 and 31 and 31 and 32	180,000
32, and ½	“ “ 31 and 32 and 32 and 33	30,000
½ 33 and ½	bulkhead between 32 and 33.....	45,000
½ 34,	small piece bulkhead .....	45,000
35,	“ “ .....	90,000
36,	“ “ .....	70,000
37,	“ “ .....	80,000
38,	“ “ and North Battery .....	110,000
	small pier foot of Laight street.....	8,000
39,	small piece bulkhead.....	40,000
	small pier foot of Desbrosses street.....	5,000
40,	.....	25,000
41, and ½	bulkhead between 41 and 42.....	125,000
Carried forward.....		<u><b>\$1,288,000</b></u>

<b>Brought forward.....</b>		<b>\$1,288,000</b>
<b>No. of Pier.</b>		
<b>42, and <math>\frac{1}{2}</math></b>	<b>bulkhead between 41 and 42 and 42 and 43.....</b>	<b>20,000</b>
<b>43, and <math>\frac{1}{2}</math></b>	<b>" " 42 and 43.....</b>	<b>50,000</b>
<b><math>\frac{1}{2}</math> 44</b>	<b>.....</b>	<b>20,000</b>
<b>45, and <math>\frac{1}{2}</math></b>	<b>bulkhead between 45 and 46.....</b>	<b>45,000</b>
<b>46, and <math>\frac{1}{2}</math></b>	<b>" " 45 and 46.....</b>	<b>45,000</b>
<b>47,</b>	<b>Hamersley street.....</b>	<b>35,000</b>
<b>48,</b>	<b>Clarkson ".....</b>	<b>30,000</b>
<b>49,</b>	<b>Leroy ".....</b>	<b>35,000</b>
<b>50,</b>	<b>Morton ".....</b>	<b>35,000</b>
<b>51, and <math>\frac{1}{2}</math></b>	<b>bulkhead between 51 and 52 Christopher st..</b>	<b>30,000</b>
<b>52, and <math>\frac{1}{2}</math></b>	<b>" " 51 and 52 and 52 and 53..</b>	<b>45,000</b>
<b>53, and <math>\frac{1}{2}</math></b>	<b>" " 52 and 53, and small piece bulkhead bet. 53 and 54.</b>	<b>25,000</b>
<b>54,</b>	<b>Perry street.....</b>	<b>20,000</b>
<b>55,</b>	<b>or bulkhead, Hammond street.....</b>	<b>12,000</b>
<b><math>\frac{1}{2}</math> pier</b>	<b>13th street.....</b>	<b>8,000</b>
<b>Pier 17th street</b>	<b>.....</b>	<b>12,000</b>
<b>" 18th "</b>	<b>.....</b>	<b>10,000</b>
<b>" 20th "</b>	<b>.....</b>	<b>15,000</b>
<b>Pier and bulkhead, 21st street.....</b>		<b>13,000</b>
<b>Pier 22d street.....</b>		<b>15,000</b>
<b>" 26th "</b>	<b>.....</b>	<b>10,000</b>
<b>" 47th "</b>	<b>.....</b>	<b>10,000</b>
<b>Bulkhead at Manhattanville.....</b>		<b>10,000</b>
<b>Pier 155th street.....</b>		<b>1,000</b>
<b>" 55th "</b>	<b>.....</b>	<b>14,000</b>
		<b>\$1,853,000</b>
<b>Add East river.....</b>		<b>2,353,000</b>
<b>Total amount.....</b>		<b>\$4,206,000</b>

**UNCOMMUTED QUIT RENTS RESERVED ON PROPERTY WHEN SOLD, AND  
WATER GRANTS YET TO BE ISSUED.**

Water grants on the East and North rivers, on which rents are reserved, that will produce to the Corporation, when commuted.....	<b>\$160,000</b>
Ungranted lands, (owned by the city,) lying under water, around the island of New York, and on the shores of Long Island, which, it is estimated, will produce....	300,000
Thirty bushels of wheat per year on lots on White street, near Broadway, at \$25 per bushel .....	<u>750</u>
Total amount.....	<b><u>\$460,750</u></b>

**RECAPITULATION.**

Real estate under lease.....	<b>\$797,000 00</b>
Alms-house.....	1,700,000 00
Sundry lots and gores .....	704,600 00
Lots at Brooklyn.....	15,000 00
Croton Aqueduct Department.....	15,474,000 00
Police Department.....	172,000 00
Fire Department.....	298,800 00
Board of Education.....	1,555,800 00
Markets .....	1,176,000 00
Parks.....	18,984,869 00
Common Lands.....	523,450 00
Ferries.....	1,617,000 00
Piers and Bulkheads .....	4,206,000 00
Uncommuted quit rents reserved, and land under water not granted.....	<u>\$460,750 00</u>
Total amount.....	<b><u>\$42,684,769 00</u></b>

## STATEMENT No. 47.

## BUREAU OF ARREARS.

In July, 1853, a law was passed, to simplify the collection of Arrears of Taxes, Assessments and Croton Water Rents, and creating, in the Finance Department, the Bureau of Arrears. This act took effect January 1st, 1854.

The nomination of the Clerk of Arrears was confirmed January 5, 1854. On the 26th of September following, an ordinance was passed, defining the business of this bureau, and declaring, that four clerks and a messenger should be connected with the same, to perform the duties thereof; but making no provision for their compensation. The ordinance completing the organization, was not passed until the 13th of December last. Under these circumstances, the Clerk of Arrears did not feel authorized, originally, to employ the clerical force contemplated under the first ordinance; and, for two years, therefore, the operations of the Bureau of Arrears have been performed under great disadvantages, and it has failed to realize fully the important and useful results contemplated by its framers; but, notwithstanding these serious obstacles, the advantages derived from its imperfect operation already indicate the necessity and utility of the law, especially when, under the authority of the Common Council, the bureau is thoroughly organized.

The ends intended to be attained in the act are:

1st. Uniformity in the numbers used to designate the same lot. Heretofore, the lots represented on the map connected with each assessment list were numbered without reference to any other map numbers, which might refer to the same parcels of property; but this act requires, that the same numbers which are used in the assessment of taxes, shall be employed in all other cases.

2d. The condensation in one office of all arrearages, and notification on the tax bills of the current year, that such arrearages exist. The benefits of this provision have been tested by numerous tax payers

during the past eighteen months, with great satisfaction, and are particularly apparent where an error has been made, either in the payment or credit, as the error is brought to light in time to be corrected, while receipts and vouchers can be found; whereas, if allowed to proceed to a sale, four or five years might elapse before the discovery of the discrepancy, and the owner of the property be rendered liable to injustice from inability to furnish proof of proper payment, or the city subjected to expenses of sale, &c.

3d. That more time than formerly should be allowed delinquents to pay arrearages, before incurring expenses of sale. At present, taxes and assessments must have been due three years, and Croton water rents four years, previous to a sale of the same being made.

4th. To furnish property holders with official guarantee of the removal of liens. Upon requisition being made, the Clerk of Arrears is required to furnish "a bill of arrears of assessments, taxes, and 'regular rents,' for Croton water, and for redemption;" and it is enacted, that "his receipt thereon," or his certificate, "countersigned by the Comptroller, that there are no such liens" on the property designated, "shall forever free" such property "from all liens of taxes," &c., liable to be returned on said bill. Owing to the delay in providing for its operation, it is but lately that the Clerk of Arrears has been empowered to carry out this provision.

An account of all moneys received by the Clerk of Arrears is entered, item by item, in a book open at all times, to public inspection, and the money deposited in the Treasury, and vouchers taken therefor, which are filed in the Comptroller's office. The payments are distributed to the various accounts—taxes of the different years; the several assessment accounts, ("Streets Paving," "Streets Opening," "Wells and Pumps," &c.,) Croton Water Rent, Redemptions, &c., and a weekly recapitulation is made of all the items.

At the date of the first returns made to the Clerk of Arrears, the ordinance organizing the Bureau had not been adopted, and the Clerk being unaided, had not time to add up the items returned, but sign



receipts prepared by the officer making the returns, with the reservation of "errors and omissions excepted." The sheets, as returned, were bound into books, and have been thus used. Payments made to the Clerk of Arrears, are credited to the particular parcels as shown on the returns. Since the returns were received, more than three hundred alterations have been made on them upon the certificate of the officer, from whom the returns were received, that such alterations were necessary, by reason of payments made before the returns were sent to the Clerk of Arrears.

Among the returns made by the Receiver of Taxes were those of delinquents from 1833 to 1842. When these returns were receipted for, their true character was not understood. They were presented in the form of books which had been used by the collectors and receivers for years, and which contained the credits of the payments made to them, the larger portion remaining unpaid, being for personal tax. Upon examination, the Clerk of Arrears refused to accept these returns, and objected to being charged with *personal tax*, which he is not authorized to collect, and the amount has been re-charged to the Receiver of Taxes. When the return of arrears of *real estate tax* for those years is made, the Clerk of Arrears will be charged with the same.

After the confirmation of taxes in each year, the Clerk of Arrears is required to enter in the tax books the amount of unpaid "regular rents" for Croton water of the previous year, against the ward number designating the property which is in arrear for the same.

In 1854, the water rent of 1852 and 1853, was added in this manner, making about 5,500 items, amounting to \$57,887 76, and to the tax of 1855, (rent of 1854,) about 4,500 items, amounting to \$46,921 20.

The entry in the tax books of the word "arrears," or "sold," against every lot that is returned as delinquent, is a work of great labor and importance; for the proper execution of which, all the time contemplated in the law is requisite, but in the two years past, the confirmation of the taxes has been delayed to so late a period as to allow not

more than half the time designed, and necessary. This work being the last done before placing the books in the hands of the Receiver of Taxes, and the law requiring that the books be returned to that officer on or before the first of September; any delays in other departments necessarily infringe upon the time allowed for this work.

These entries required, in 1854, the examination and comparison of about 50,000 items, and in 1855, of about 65,000, and the increase will be large for the present and following years.

The actual cash receipts of the Clerk of Arrears during the year ending 31st December, 1855, amounted to \$368,228 39, as follows:

Arrears of Taxes.....	\$165,138 44
Interest on ".....	27,266 84
Arrears of Assessments.....	88,698 68
Interest on ".....	18,923 12
Arrears of Croton Water Rents.....	3,822 41
Interest on " ".....	450 79
Void Assessment Sales.....	5,144 17
*Charges on Arrears of Assessments.....	961 26
* " " Taxes.....	607 75
Redemptions—Taxes, Water and Assessment Sales.....	62,214 93
Total receipts.....	\$368,228 39

In addition to the above, there was settled by

Cancelment—Void Assessment Sales.....	\$67,993 68
Taxes canceled upon certificate of Receiver of Taxes....	4,175 03
Remitted by Common Council and Board of Supervisors.	1,900 00
Sales canceled by resolution of Common Council and certificate of Receiver of Taxes.....	1,300 00
Making a total for 1855, of.....	\$443,597 10
Amount settled in 1854, exclusive of Croton Arrears added to tax books.....	227,963 50
Total arrearages settled since the creation of the bureau.	\$671,560 60

\* Expenses, for advertising sales, incurred by the Corporation, and reimbursed when the property is redeemed or leases issued.

When it is understood that the amount collected has been mostly made up of small items from one dollar upward, with about one half the force provided for by the ordinance, and that a duplicate is made of each transaction, some idea may be formed of the labor required to make these collections.

During the present year, the operations of the Bureau of Arrears will be much more extensive than heretofore. In addition to the sale for old assessments, which is to take place in June; sales will, probably, be made of the taxes of 1852 and 1853, and arrears of assessments which have been due three years or more. The receipts at these sales will amount to more than half a million of dollars.

In settling the awards for the Central park, a large amount of arrears will be paid.

The preparation is contemplated (when time and assistance allow,) of an index or condenser, in which shall be entered a reference to all arrears of taxes, assessments and Croton water rent, which may appear against any lot or parcel of property in the city, the entries to be continued, from time to time, as arrears are returned to this bureau, and payments to be indicated when made. An arrangement of this kind is much needed for the convenience of the tax payers, and when once prepared, will be invaluable as a reference.

AUGUSTUS PURDY,  
*Clerk of Arrears.*

## STATEMENT No. 48.

DEPARTMENT OF FINANCE, COMPTROLLER'S OFFICE,  
City of New York, April 20, 1855.

**CLAIMS OF THE CORPORATION FOR UNPAID ASSESSMENTS AND TAXES.**

In the years 1846-7, it was decided by the Supreme Court, and confirmed by the Court of Errors, that the notices given for the redemption of lands from assessment and tax sales, were defective as to time, and that the sales were void. In consequence of this decision, the Common Council, in February, 1848, passed an ordinance, requiring the Comptroller to refund to the purchasers, at all such sales, the sums paid by them respectively, with interest thereon, at the rate of seven per cent., together with the expenses of executing and recording the leases.

In the Comptroller's Report of 1848, it was stated that the number of parcels sold for assessments, and not redeemed, was 2,674, and the number of parcels sold for taxes, unredeemed, 460, making a total of 3,134 parcels.

Although the purchasers of these parcels, at the sales, received their money back, the lien of the Corporation was not removed or relinquished; on the contrary, suits were commenced to test the right of the Corporation to enforce payment of these assessments and taxes. It has been determined by the Superior Court of this city, and by the Supreme Court of this judicial district, that the Corporation has an undoubted right to enforce the lien for these assessments and taxes against the premises; and these decisions have been fully confirmed by a recent decision of the Court of Appeals.

It is obviously for the interest of the owners of these numerous parcels, that the sums in arrear should be collected by a resale rather than by suit; but as there is no escape from the payment of these arrearages, the owners will do well to pay, and save even the cost of advertising. The opinions of Messrs. Dillon and O'Connor, as to the authority of the Finance Department to collect the sums in arrear by a resale of the premises, complying with the terms of the laws as expounded by the courts, have been obtained and printed for the examination of those who are interested in the question.

A. C. FLAGG, *Comptroller.*



## OPINION.

The report of the Commissioners, upon its confirmation by the Supreme Court, became a judgment *in rem* and *in personam*, imposing upon the property benefited, and upon its owners, the burden of payment. (2 R. L., sec. 178.)

Upon this judgment the Corporation were invested with the right to pursue *four* distinct remedies.

1st. To hold the amount of the assessment as "a lien or charge" on the lands assessed, bearing interest till paid, and entitled to a preference over all other incumbrances, and suable in like manner as if the property had been *mortgaged* to the Corporation for the payment thereof. (2 R. L., 420, secs. 186, 223.)

2d. To levy the amount by warrant under the hands of the Mayor and five Aldermen, upon the goods of the owners or occupants. (Ib.)

3d. To recover the same by action of debt or assumpsit against the owners or parties assessed. (Ib.)

4th. To advertise the lands assessed, and to sell them at public auction for the lowest term of years; to give a declaration of such sale to the purchaser, and of the time when he would be entitled to a lease; to publish a notice of redemption six months before the expiration of two years after the sale, and if not then redeemed, to execute to the purchaser a lease for the term of years purchased. (Ib.)

Act of 12th April, 1816, ch. 115, sec. 2.

In these cases, the Corporation undertook to execute their *fourth* remedy by a sale of the property upon lease, but having omitted to give the notice of redemption in the manner required by law, canceled the lease, and returned the purchase money.

The Corporation then undertook to enforce the *first* remedy given by the statute, to foreclose the lien or charge upon the land, and in the case of the Mayor, Aldermen and Commonalty of the city of New York, against William Colgate, the defence was distinctly presented, that the proceedings of the Corporation, under the *fourth* remedy,



were a bar to the action, and that the Corporation had lost their claim by their own neglect or omission, whereby the lien was discharged.

But the Court of Appeals has decided otherwise, and sustained the claims of the Corporation, upon the ground that the sale was absolutely void *ab initio*, and that the case was the same as if no sale had ever taken place. The redemption notice was a necessary part of the execution of the power of sale given by the statute. The sale was *conditional*, as a matter of law, to wit: that a proper redemption notice should be given. By its imperfect publication, the purchaser was not entitled to a lease, the Corporation could not be compelled to execute it; no title to the land accrued to the purchaser by virtue of the sale; the irregularities occurring subsequently to the sale, reached back to the sale itself, and destroyed its validity. (Opinions of the Judges, MSS.)

It follows, therefore, as a necessary consequence, that the power of sale given by the statute, has *never been executed*, and that it is entirely competent for the officers of the Corporation to proceed at once in its due execution.

ROBERT J. DILLON,

*Counsel to Corporation.*

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CASE.

*By the act for the more effectual collection of taxes and assessments in the city of New York, passed April 12, 1816.*

§ 2. The Corporation is authorized to raise unpaid taxes and assessments, by a sale of the lands charged therewith for a term of years. (See Laws of 1816, p. 114.)

By the same section it is provided, that the Corporation "shall, at least six months before the expiration of two years after any such sale, cause an advertisement to be published at least once in each week for four weeks successively, in certain newspapers, in such form as they shall deem best calculated to give notice of such sale; and that unless the lands sold be redeemed by a certain day, they would be conveyed to the purchaser."

And it is only in the event of a non-compliance with such notification to redeem, that the Corporation is authorized to grant the lease by which the purchaser's title is to be established.

In respect to a great number of sales for assessments under this authority, it has been ascertained that the officer charged with the duty of giving said notice to redeem, publish the same in such a manner, that the last of the four weekly notices did not precede by full six months the expiration of the two years.

This was held by the Supreme Court and Court of Appeals to be an irregularity fatal to the validity of the sales. (*Doughty v. Hope*, 3 Denio, 594; 1 Comstock, 79)

The Corporation having thus neglected the duty of perfecting the title of the purchasers, has refunded the amounts received, and canceled the certificates, leases or conveyances given to the purchasers. I am requested to state, whether, after a sale of premises for a tax or assessment thus rendered ineffectual by its own default, the Corporation can treat the first sale as an absolute nullity, and resell the premises for the same tax or assessment in like manner, and with the like effect, as if no sale had ever taken place.

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OPINION.

I am unable to discover any ground whatever for drawing in question the right of the Corporation to resell. The law has provided distinct remedies for the collection of assessments, to be resorted to at the option of the Corporation. One of these is the enforcement of the lien upon the premises, by an action in the nature of an equity suit to foreclose a mortgage. (2 R. S., sec. 223, p. 433.) It has been determined by the court of last resort, in the case of the Mayor, &c., v. Colgate, not yet reported, that this remedy might be resorted to, notwithstanding a prior sale, which had become ineffectual by a failure to give the redemption notice. All the judges, who gave opinions, concurred in treating the imperfect sale as being in judgment of law wholly inoperative for any purpose whatever.



That decision was in the court of last resort; it settles the law irreversibly, and if it is not exactly, and in the most strict use of the terms, what the profession call a case *in point*, on the very question before us, the analogy is clear, precise and perfect.

The Court of Appeals could not hold that the irregular and void sale created an impediment to a subsequent sale of the premises for the same assessment, without admitting that an error, in point of principle, had been committed in the decision of the Mayor, &c., vs. Colgate.

Independently of that judgment, the point seemed very clear. The Corporation in proceeding to sell, exercises a special statutory power, and is bound to the strict observance of all the material forms prescribed, an omission in any one of these, strips the whole proceeding of its legal sanctions, and prevents it from having any effect or operation upon the estate of the owner. The Corporation proceeds altogether adversely to the owner; if the proceeding is regular, he is bound; if irregular, he stands unaffected and untouched by it. If it is regular, he may be deemed, in some sense, a consenting party. Every man is presumed to consent to the laws of his country; and the conveyance of his estate, pursuant to those laws, may be constructively his own act. But when a sale of one's property is not consented to by himself directly, nor authorized by law, he is, to all intents and purposes, a stranger to it. It can work him no prejudice, nor can he take any advantage of it, it is simply void.

I do not think it necessary to assign reasons more at large, upon a point so free from reasonable doubt. Being decidedly of opinion, that the sales which have not been perfected by the redemption notice, may be treated as simply inoperative. I answer, in the language of the question, that in each case the Corporation may now sell the premises in like manner, and with the like effect, as if no sale had ever taken place.

CH. O'CONNOR.

New York, March 12th, 1855.

## STATEMENT No. 49.

FOR WHAT PURPOSE	RECEIPTS.	EXPENDITURES.
Streets opening.....	\$817,481 98	\$1,204,236 80
Streets paving.....	781,847 26	1,174,580 36
Fencing vacant lots.....	505 06	1,909 83
Liens on lots.....	12,278 05	1,032 55
Wells and pumps.....	301 83	895 00
Interest on assessments .....	30,967 56	9,052 00
<b>Total.....</b>	<b>\$1,643,381 74</b>	<b>\$2,391,706 54</b>
		<b>1,643,381 74</b>
<b>Excess of expenditures over receipts.....</b>		<b><u>\$748,324 80</u></b>

**Total amount confirmed, 1855. .... \$754,463 66**

**“ “ expended “ ..... 2,391,706 54**

**Excess of expenditures over confirmations.. \$1,637,242 88**

STATEMENT No. 50.

*Showing the amount of Personal Tax levied in 1855, in the several Wards, and upon non-residents, and also the amounts in arrears, January 28th, 1856.*

WARDS.	TOTAL AMOUNT PERSONAL TAX.	AMOUNT RECEIVED OR REMITTED.	AMT. IN ARREARS.
1.....	\$665,444 64	\$594,131 46	\$71,318 18
2.....	61,730 65	.....	5,089 32
3.....	101,544 76	.....	28,484 18
4.....	19,831 55	.....	1,847 40
5.....	25,985 68	.....	5,116 44
6.....	20,506 24	.....	5,876 29
7.....	38,417 11	.....	8,545 16
8.....	21,994 08	.....	5,461 97
9.....	31,390 74	.....	8,480 95
10.....	13,523 74	.....	2,068 25
11.....	6,294 95	.....	990 13
12.....	10,439 20	.....	2,529 66
13.....	8,932 40	.....	1,588 16
14.....	27,974 89	.....	6,715 16
15.....	241,707 01	212,511 45	29,195 56
16.....	31,389 70	.....	9,637 58
17.....	57,866 55	.....	19,681 42
18.....	172,411 47	145,468 42	26,948 05
19.....	1,578 91	.....	172 87
20.....	5,369 07	.....	1,667 83
21.....	60,754 59	.....	19,180 23
22.....	8,507 40	.....	602 66
Non-residents.....	174,767 40	83,539 74	91,227 66

Total amount placed in Marshal's hands Jan. 28, 1856. \$352,415 11



## STATEMENT No. 51.

**CARRIAGE HIRE FOR THE MEMBERS OF THE COMMON COUNCIL FOR THE YEAR 1888.**

## BOARD OF ALDERMEN.

Ward 1.	Alderman J. W. Brown	\$58 00	
" 2.	" A. J. Williamson		
" 3.	" S. H. Moser	142 00	
" 4.	" William Baird	102 00	
" 5.	" H. R. Hoffmire	22 50	
" 6.	" H. H. Howard	503 75	
" 7.	" Charles Fox	9 50	
" 8.	" William Tucker		
" 9.	" P. P. Voorhis	24 00	
" 10.	" G. A. Trowbridge		
" 11.	" J. R. Steers	115 00	
" 12.	" A. Wakeman	11 25	
" 13.	" J. H. Briggs	45 50	
" 14.	" John Kelly	121 50	
" 15.	" I. O. Barker	90 50	
" 16.	" Thomas Christy		
" 17.	" N. C. Ely		
" 18.	" D. D. Lord		
" 19.	" Anson Herrick	74 00	
" 20.	" C. H. Tucker	80 00	
" 21.	" G. W. Varian	5 00	
" 22.	" W. B. Drake	283 00	\$1,687 50

## BOARD OF COUNCILMEN.

District 1.	Councilman Henry Smith	\$135 00	
" 2.	" Charles Gannon	103 75	
" 3.	" Gideon Clifton	67 00	
" 4.	" Wm. H. Beam		
Carried forward		\$305 75	\$1,687 50

	Brought forward.....		\$305 75	\$1,687 5
Dist.	5. Councilman John Baulch.....		77 50	
"	6. " B. Healy.....		232 00	
"	7. " Andrew Cusack.....		210 00	
"	8. " J. A. Jackson.....		188 75	
"	9. " G. A. Barney.....		94 50	
"	10. " P. M. Schenck.....		68 75	
"	11. " John Clancy.....		370 00	
"	12. " M. C. Donoho.....		618 50	
"	13. " J. E. Kerrigan.....		281 00	
"	14. " E. W. Brown.....		9 00	
"	15. " John G. Seely.....		684 50	
"	16. " Orlando Gray.....		213 50	
"	17. " H. N. Wild.....		216 75	
"	18. " David Coleman.....		18 00	
"	19. " T. B. Ridder.....		18 00	
"	20. " E. Wainwright.....		69 50	
"	21. " H. P. See.....			
"	22. " C. J. Holder.....		106 50	
"	23. " C. S. Cooper.....		5 00	
"	24. " Alfred Brush.....		9 00	
"	25. " H. Reed.....		13 50	
"	26. " J. W. Mason.....		38 00	
"	27. " J. Purdy.....			
"	28. " William Taylor.....		5 00	
"	29. " T. G. Van Cott.....		147 75	
"	30. " Thomas Prentis.....		5 00	
"	31. " G. M. Radley.....		114 00	
"	32. " John Hart.....		90 00	
"	33. " Wm. Floyd.....		5 00	
"	34. " E. C. McConnell.....		324 00	
"	35. " Thomas Cooper.....		406 75	
"	36. " P. Barnes.....		187 00	
"	37. " T. Farran.....		170 00	

Carried forward..... \$5,242 50 \$1,687 5

	Brought forward .....	\$5,242 50	\$1,687 50
Dist. 38.	Councilman H. S. Slevin.....	21 00	
" 39.	" W. M. Vermilye.....		
" 40.	" O. D. Swan.....		
" 41.	" J. W. Scott.....		
" 42.	" J. W. Ranney.....	141 25	
" 43.	" J. I. Moore.....	8 00	
" 44.	" Thomas Dunlap.....	268 00	
" 45.	" I. M. Husted.....		
" 46.	" J. W. T. Van Riper...	16 00	
" 47.	" B. F. Pinckney.....	52 50	
" 48.	" A. Lambrecht.....	16 00	
" 49.	" Wm. Truslow.....		
" 50.	" B. Gafney.....	71 25	
" 51.	" J. T. Couenhoven.....	62 00	
" 52.	" F. M. Curry.....	23 00	
" 53.	" D. D. Conover.....	389 50	
" 54.	" John Webber.....	16 00	
" 55.	" C. H. Haswell.....	20 50	
" 56.	" W. M. Baxter.....	5 00	
" 57.	" F. E. Mather.....		
" 58.	" B. McCahill.....		
" 59.	" J. C. Wandell.....	215 00	
" 60.	" G. W. Jenkins.....	509 25	\$7,076 75

## CLERK OF THE COMMON COUNCIL.

For distributing books, paper, &c.....	\$344 00
Special Committee on rebuilding Fordham bridge.....	16 00

## CLERK OF THE BOARD OF COUNCILMEN.

For distributing books, papers, &c.....	\$191 00
Funeral of Adj. J. I. McCabe.....	378 50
Carriage hire for members of the Common Council of 1854, paid in 1855.....	637 05
<b>Total amount of carriage hire.....</b>	<b>\$10,330 80</b>

STATEMENT No. 52.

DETAIL OF EXPENDITURE ON ACCOUNT OF CITY GOVERNMENT FOR YEAR 1865.

*Treasury Account.*

ALMS-HOUSE.

Paid on requisitions of the Governors of the Alms-house. \$618,450 00

AQUEDUCT REPAIRS.

Paid for repairs, per requisition of Myndert Van Schaick,  
President Croton Aqueduct Department. . . . . \$19,994 55

BATTERY ENLARGEMENT.

Paid for filling in. . . . .	\$3,600 00
“ Surveying . . . . .	1,500 00
“ Inspecting. . . . .	864 00
Total amount. . . . .	<u>\$5,964 00</u>

BOARD OF HEALTH.

Paid for examining and passing applicants to hospital. . . .	\$3,878 00
“ Clerk to Commissioners of Health. . . . .	246 00
“ A. B. Whiting, medical services per resolution of Common Council. . . . .	310 00
Paid for furniture and clothing, for Cholera Hospital. . . .	689 50
“ Book-case for Commissioners. . . . .	26 69
“ Advertising proclamation. . . . .	22 25
“ Letter blanks. . . . .	8 00
<u>Total amount. . . . .</u>	<u>\$5,130 44</u>

## CITY INSPECTOR'S DEPARTMENT.

<b>Paid</b>	W. B. Reynolds, removing dead animals, blood, &c..	\$56,088 50
"	Salaries of Health Wardens.....	1,232 00
"	Inspectors blood docks .....	1,330 50
"	Inspectors scavengers' dock .....	2,056 50
"	Superintendent of Inspectors.....	730 00
"	for inspecting bone-boiling establishments.....	620 00
"	for registering deaths.....	600 00
"	for granting permits.....	499 92
"	for recording permits, at Harlem.....	22 92
"	for granting permits, at Harlem, in 1854.....	50 00
"	for assisting in preparing statistical tables.....	550 00
"	Appraisers in the Reynolds' case.....	332 35
"	for arranging papers in office of City Inspector.....	32 00
"	for removing building.....	496 57
"	for abating nuisances.....	59 00
"	for compiling meteorological register.....	35 00
"	for delivering annual reports.....	36 00
"	for cartage.....	7 00
"	for carriage hire.....	7 50
"	for sundries, (cleaning office, &c.).....	25 25
	<b>Total amount.....</b>	<b>\$64,761 01</b>

## CORONERS' FEES.

<b>Paid to</b>	Coroners for taking inquests.....	\$10,835 00
"	" Summoning and swearing juries.....	812 62
"	" Subpœnaing and swearing witnesses..	1,999 05
"	" Post mortem examinations.....	1,380 00
"	" Labor.....	1,846 87
"	" Room hire.....	5 00
"	" Balance due on third quarter in 1854.....	4,625 44
"	Judgment, Wilhelm vs. Mayor, &c.....	33 23
	<b>Total amount.....</b>	<b>\$21,537 21</b>



CLEANING CORPORATION DOCKS AND SLIPS.

Paid for Inspectors, mud machines.....	\$784 00
“ Dredging slips, pier No. 55, North river.....	499 50
“ “ “ 54, “ .....	245 08
“ “ foot Hammond street, North river	249 75
“ “ foot Perry street, “	245 02
“ “ foot Hammond & Perry sts.. “	2,252 20
“ “ pier No. 43, “	2,040 00
“ “ piers Nos. 35 to 37, “	9,229 70
“ “ foot Roosevelt street, East river..	151 50
“ “ Coenties slip. “ ..	1,107 00
“ “ foot 24th street. “ ..	249 88
“ “ foot 23d street, “ ..	989 54
“ “ between 23d and 24th sts. “ ..	744 66
<b>Total amount.....</b>	<b><u>\$18,787 78</u></b>

COUNTY CONTINGENCIES.

Paid for cleaning City Hall.....	\$2,019 08
“ “ Courts, offices, &c.....	9,565 72
“ Fireman at New City Hall .....	562 50
“ Contingent expenses, Mayor's office.....	3,668 01
“ “ Comptroller's office .....	1,606 33
“ “ Street Commissioner's office..	8,608 14
“ “ Tax Commissioner's office....	1,390 20
“ “ Receiver of Taxes.....	6,264 75
“ “ Clerk of Board of Aldermen.	881 00
“ “ “ C'ncilmen.	89 05
“ “ Counsel to Corporation .....	1,762 61
“ “ County Clerk.....	48 20
“ “ Register's office .....	590 57
“ “ Copying indexes, do .....	4,436 23
“ “ Com'r Repairs and Supplies.	30 75
“ “ Supreme Court.....	165 18
<b>Carried forward.....</b>	<b><u>\$41,688 37</u></b>

Brought forward.....	\$41,688 37
<b>Paid contingent expenses Common Pleas.....</b>	<b>3,569 40</b>
“ “ Court of Sessions.....	349 99
“ “ Police Dep., (killing dogs)...	3,486 38
“ “ Marine Court.....	6 00
“ “ Seventh District Court.....	118 19
“ “ Fourth District Police Court.	40 00
“ J. A. Towle, extra services to Board of Assessors, in 1853, per resolution Common Council .....	250 00
“ J. B. Young, extra services to Committees Board of Aldermen, 1852 and 1853, per resolution C. C. . . .	150 00
“ J. H. Chambers, extra services to Fire Department Committee, per resolution Common Council.....	300 00
“ J. K. Derrickson, do do .....	50 00
“ — Clark, extra services in County Clerk's office, per resolution Common Council.....	198 00
“ E. Evans, extra services to Finance Committee....	100 00
“ C. B. Woodruff, extra services, First Dist. Court..	262 50
“ I. Fitz, services in suit, Mayor <i>vs.</i> Dyckman.....	200 00
“ Alex. Ming, services to Police Commissioners.....	500 00
“ P. H. Kingsland, services to Bureau of Arrears... .	500 00
“ G. B. Lawrence, do do ...	260 00
“ T. S. Nims, copying manuscript.....	30 00
“ I. Fitz, and J. B. Smith, copying water grants for Harbor Commissioners.....	114 00
“ for extending and proving tax-books, 1855.....	1,404 54
“ for compiling laws for Fire Department.....	500 00
“ for seal, and engraving city coat of arms.....	12 00
“ for engrossing minutes Board of Aldermen.....	774 35
“ for serving notices of unpaid taxes.....	746 28
“ for surveying.....	2,150 96
“ for acknowledgments and affidavits.....	297 74
“ for rents.....	331 00
“ Commissioners of Grades.....	3,358 93
“ for maps and diagrams for Manual.....	2,239 00
Carried forward.....	\$63,937 63

Brought forward.....	\$68,987 63
Paid for repairing and covering pictures, Governor's room.....	141 50
“ for 188 Directories for Departments.....	428 00
“ T. Frost, locating lots .....	40 00
“ Reader to Board of Aldermen.....	75 00
“ for examining books, Croton Aqueduct Department..	300 00
“ for engrossing complimentary resolutions.....	17 00
“ for serving subpoenas, Special Court of Investigat'n.	4 00
“ for advertising for Oyer and Terminer.....	9 72
“ for work and painting in Superior Court room....	116 00
“ Inspector of Auctioneers.....	244 00
“ for advertising .....	28 19
“ for expenses of reception of Captain Creighton...	848 25
“ for portrait of Ex-Mayor Westervelt.....	310 00
“ for medal to Jno. Garside, saving life.....	150 00
“ for maps for Fire Department.....	80 00
“ for badges for firemen.....	1,120 56
“ hose company No. 6, glazing.....	5 75
“ for repairs to house of engine company No. 35....	120 85
“ hose company No. 46, for sundries .....	19 10
“ Do. No. 10, do .....	9 25
“ hook and ladder company No. 1, per res. C. C....	100 00
“ for putting up pipes in Marion street tower.....	6 75
“ for repairing furnace, Hall of Records.....	80 98
“ for repairs to No. 2 Murray street.....	250 00
“ repairing pump in Varick street.....	3 50
“ repairing fence, Madison square .....	52 50
“ for fencing lots, 38th street, 8th and 9th avenues...	15 00
“ for repairs to safe, office of Collector of Assessm'ts..	14 50
“ for repairs to Fulton market.....	22 58
“ for shoring wall, engine house, No. 2 Mangin st...	50 00
“ for damage to No. 35 Wall street, per res. C. C...	125 00
“ for removing incumbrances .....	806 00
“ for removing ashes, New City Hall .....	13 63
Carried forward.....	<u>\$68,540 24</u>

Brought forward.....	\$68,540 24
Paid for medical services .....	1,454 25
" for arresting and convicting illegal voters.....	100 00
" for scavenger work.....	1,178 69
" C. Ward for loss of horse.....	100 00
" T. Moulton, injuries to horse.....	80 00
" J. Perham, do. ....	50 00
" Robert Smith, loss of horse.....	33 33
" J. White, do. ....	125 00
" Jacob Klop, do. ....	125 00
" expenses celebrating 25th November, 1854.....	32 20
" Do. 4th July, 1854.....	36 25
" Do. 22d February, 1855.....	817 50
" Do. 4th July, 1855.....	4,273 42
" for ammunition.....	146 98
" for funeral expenses, funeral Major-Gen. Gibson...	65 00
" Do. do. W. H. Wilson.....	111 75
" Do. do. Antonio Carracioli...	159 16
" for conveying sick female to Hospital.....	100 00
" for carriage hire, Committee to Fordham bridge...	16 00
" Lunatic Asylum, board of Ann E. Kliem, and others	751 71
" to Institute for Blind, for board.....	1,010 00
" to H. Howard, injuries by falling in hole.....	700 00
" to Society for Reformation of Juvenile Delinquents..	4,000 00
" to Secretary of State remitting documents.....	106 02
" for repairing rooms for 71st Regiment.....	500 00
" to quartermaster 6th Regt., per res. C. C.....	91 05
" for portrait Baron Steuben.....	200 00
" for ice for Departments.....	1,172 03
" for candles, do .....	154 63
" for stars, truncheons, &c., for members C. C.....	212 00
" for sundries to Departments.....	394 07
" for filling hole in Second street.....	12 50
" for part payment of assess't 2d av., per res. C. C..	100 00
Carried forward.....	\$86,948

Brought forward .....	\$86,948 78
Paid judgment, Woodlock vs. Mayor &c.....	117 27
“ “ M. Wolf “ .....	238 50
“ “ Sam'l S. Brown, “ .....	67 28
“ “ M. Laughman, “ .....	104 75
“ “ C. A. May, “ .....	38 54
“ “ Cudlip & Jutten, “ .....	79 54
“ “ A. J. Williamson, “ .....	16 96
“ “ T, Hailey, “ .....	99 36
“ “ Anderson & Ockerhausen vs. Mayor.....	101 22
“ “ J. H. Griscom, “ .....	9,413 24
“ “ B. C. Benham, “ .....	243 68
“ “ N. McLeod, “ .....	213 20
“ “ A. C. Henderson, “ .....	465 87
“ “ W. H. Canniff, “ .....	61 39
“ “ against F. Mathews.....	137 48
“ “ Lauptaff N. Crow, ads. the People.....	102 90
“ A. S. Robertson, arguing cases Canal and Walker streets .....	300 00
“ Clerk of the Supreme Court, salaries, January 1st to September 1st, 1853.....	400 00
“ C. O'Connor, opinion on sales for assessments.....	250 00
“ Sheriff for services.....	5,567 62
“ County Clerk, for services.....	1,079 99
“ Dep. Reg. Johnson, do., per res. Com. Council....	375 00
“ C. Riddle, services as City Inspector in 1852 .....	291 66
“ for conveying prisoners from Oyer and Terminer..	657 25
“ expense arresting Kissane.....	49 50
“ “ H. W. Depau.....	9 78
“ expense in search of fugitives .....	263 35
“ “ pursuit of Baker.....	1,603 69
“ “ bringing witnesses from Buffalo .....	40 00
“ “ arresting prisoners.....	86 00
“ “ conveying prisoners to Boston.....	27 67
Carried forward.....	\$109,446 47



Brought forward .....	\$109,446 47
<b>Paid</b> for supplies for Eldridge street Prison.....	1,088 57
“ for meals for jurors.....	198 50
“ for advertising drawing panel of jurors.....	24 74
“ for law books .....	4,708 50
“ City Chamberlain for advances for salaries.....	2,163 85
“ D. K. Jessup, damages, November 8, 1854.....	600 00
<b>Total amount</b> .....	<u>\$118,170 63</u>

## CONTINGENT EXPENSES COMMON COUNCIL.

<b>Paid</b> for services of Board of Aldermen.....	\$7,040 00
“ “ “ Councilmen.....	19,200 00
“ carriage hire for members .....	9,665 30
“ wagon hire, delivering books .....	287 00
“ funeral expenses Adjutant McCabe .....	378 50
“ engrossing proceedings Board of Aldermen .....	110 60
“ indexing “ “ “ .....	16 00
“ engraving and printing for Manual .....	592 00
“ Audubon's Quadrupeds of North America.....	300 00
“ History of New York.....	288 00
“ Niles' Register. ....	200 00
“ Maps.....	540 00
“ putting up fixtures, Washington's birthday .....	50 79
“ brandy, segars, champagne, &c .....	719 32
<b>Total amount</b> .....	<u>\$39,887 51</u>

## CLEANING STREETS.

<b>Paid</b> for cleaning streets 1st Ward.....	\$6,080 24
“ “ “ 2d “ .....	4,797 48
“ “ “ 3d “ .....	2,777 61
“ “ “ 4th “ .....	3,651 79
<b>Carried forward</b> .....	<u>\$17,307 07</u>

Brought forward.....	\$17,307 07	
Paid for cleaning streets, 5th Ward.....	\$1,829 94	
"    "    "    6th " .....	5,183 68	
"    "    "    7th " .....	10,770 22	
"    "    "    8th " .....	2,012 83	
"    "    "    9th " .....	2,236 60	
"    "    "    11th " .....	9,181 20	
"    "    "    13th " .....	7,565 39	
"    "    "    14th " .....	6,771 94	
"    "    "    15th " .....	1,739 83	
"    "    "    16th " .....	2,114 59	
"    "    "    17th " .....	11,422 51	
"    "    "    18th " .....	8,637 65	
"    "    "    19th " .....	4,546 85	
"    "    "    20th " .....	7,663 20	
"    "    "    21st " .....	6,309 72	
"    "    "    22d " .....	5,482 98	\$110,77

CONTRACT WORK.

Paid J. Stiles, 1st Ward.....	\$3,175 80	
"    Smith, Seckels & Co., 1st, 2d, 4th and 6th Wards.....	8,399 69	
"    P. Coyle, 2d, 4th and 6th Wards.....	2,716 21	
"    J. H. Valentine, 3d, 5th and 16th Wards	16,753 63	
"    C. Zeigler, 7th, 13th and 17th Wards. }	7,682 48	
"    P. Palm, 11th Ward.....		
"    Jas. W. Brush, 8th, 9th and 15th Wards	19,549 77	
"    J. H. Tucker, 10th Ward.....	7,234 70	
"    Canary & Moran, 14th Ward.....	1,420 19	
"    J. Slattery, 18th Ward.....	1,384 65	
"    T. Fitzgerald, 19th and 21st Wards....	3,028 89	
"    John Kelly, 20th and 22d Wards.....	6,478 96	
"    S. R. Thorn, 10th Ward, in 1854.....	696 61	78,52
Carried forward.....	\$189,29	

Brought forward.....\$189,297 78

MISCELLANEOUS.

Paid ash, garbage and rubbish cartmen, laborers on heaps, &c.....	\$49,909 25	
" for freighting ashes.....	5,419 36	
" for affidavits of cartmen and others.....	525 46	
" for removing obstructions and incumbrances.....	3,463 40	
" Street Inspectors.....	14,017 25	
" manure " .....	5,548 50	
" for distributing ordinances.....	1,176 50	
" ticket men .....	545 00	
" rent of Jane street yard .....	262 50	
" Keeper of Corporation yard, Jane street	520 00	
" Assist. Keeper " " "	420 00	
" Keeper of Corp'n. yard, Rivington st...	512 00	
" Assistant Keeper of Corporation yard, Rivington street.....	434 00	
" Assistant in office of Superintendent of Streets .....	461 00	
" Messenger to Department.....	541 50	
" Porter .....	458 00	
" for labor at Corporation yard.....	558 62	
" for cleaning offices.....	208 12	
" for dumping boards and repairing.....	1,231 30	
" for offices on wharves.....	298 00	
" for dumping ground.....	42 00	
" for sprinkling pots.....	379 63	
" for picks.....	109 12	
" for removing sand, dirt, &c.....	1,010 79	
" for cleaning and sweeping.....	252 12	
" for lime.....	465 00	
" for hardware .....	158 61	
" for carpenter work and sundries.....	37 61	88,964 64
Total amount.....		<u>\$278,262 42</u>



## DONATIONS.

Paid to Demilt Dispensary.....	\$1,500 00
“ North Western Dispensary.....	1,500 00
“ New York “ .....	1,500 00
“ Eastern.... “ .....	1,500 00
“ Northern “ .....	1,500 00
“ Eye and Ear Infirmary.....	250 00
“ Ophthalmic Hospital.....	250 00
“ New York Fire Department.....	1,000 00
“ New York Female Magdalen Society.....	500 00
“ Society for Relief of Poor Widows with Small Children.....	500 00
“ Institute for the Blind.....	500 00
“ Women’s Association and Home for Discharged Fe- male Prisoners.....	1,000 00
“ Guardian Society and Home for the Friendless... ..	500 00
“ E. J. Knight, injuries received at fire, Dec., 1854.	150 00
“ J. A. Clayton, “ “ “ .....	250 00
“ Edmund Smith, “ “ “ .....	100 00
“ Patrick Mullen, for loss of horse.....	125 00
“ Robert Kavena “ “ .....	125 00
“ John Harman, injuries.....	150 00
“ James Clancey.....	100 00
“ R. N. McKay.....	150 00
“ Ann Flynn.....	100 00
“ Thos. Devlin.....	100 00
“ E. R. Campbell.....	100 00
“ C. B. Elliott.....	100 00
“ Robert Hunt.....	250 00
“ Wm. McCormack.....	100 00
“ Mary Foster.....	300 00
“ Julia Gillespie.....	150 00
“ P. McNab.....	100 00
“ Nursery of Children of Poor Women.....	250 00
Carried forward.....	\$14,700 00

Brought forward.....	\$14,700 00
Paid to widow of James Cahill .....	500 00
“ widow of D. Gourley, policeman, killed in dis- charge of duty.....	500 00
“ Ass’n. for Imp’g. Condition of the Poor.....	25,000 00
“ “ “ “ 1st Ward	300 00
“ “ “ “ 2d “	300 00
“ “ “ “ 3d & 5th “	665 00
“ “ “ “ 4th “	546 00
“ “ “ “ 6th “	665 00
“ “ “ “ 7th “	728 00
“ “ “ “ 8th “	503 00
“ “ “ “ 9th “	653 00
“ “ “ “ 10th “	666 00
“ “ “ “ 11th “	851 00
“ “ “ “ 12th “	300 00
“ “ “ “ 18th “	698 00
“ “ “ “ 14th “	599 00
“ “ “ “ 15th “	262 00
“ “ “ “ 16th “	347 00
“ “ “ “ 17th “	723 00
“ “ “ “ 18th “	638 00
“ “ “ “ 19th “	300 00
“ “ “ “ 20th “	540 00
“ “ “ “ 21st “	300 00
“ “ “ “ 22d “	416 00
“ damage to garden, corner 3d avenue and 54th street	314 75
“ to Geo. E. Howell, balance due on donation, Oct. 2, 1854.....	10 00
“ Wilson Industrial School.....	500 00
“ Eliza McLaughlin, for loss of horse.....	100 00
Total amount.....	<u>\$52,624 75</u>



## ELECTIONS.

Paid inspectors, clerks, and for room hire.....	\$8,352 00
Paid for printing.....	3,303 00
" fitting up polls of election districts.....	314 63
" advertising for elections.....	216 65
" printing official canvass.....	122 50
" maps.....	1,910 00
" stationery.....	306 42
" advertising amended charter.....	58 88
" posting maps, and Mayor's proclamation.....	411 20
" delivering notices.....	127 12
" labeling ballot boxes.....	45 00
" carting ballot boxes.....	120 25
" locks for boxes.....	170 61
" extra expenses.....	82 63
" special deputies.....	120 00
" meals for police.....	7 00
Total amount.....	<u>\$15,667 39</u>

## ERRORS AND DELINQUENCIES.

Paid for redemption of property sold in error.....	\$3,215 84
" assessments paid in error.....	356 67
" taxes paid in error.....	1,004 07
" remission of tax.....	61 81
Total amount.....	<u>\$4,638 39</u>

## FIRE DEPARTMENT.

Paid for affidavits.....	\$146 76
" axes.....	543 75
" brass bands, butts and couplings.....	1,193 20
" Croton and gas fixtures house of engine 26.....	143 79
" cartage.....	1,390 39
Carried forward.....	<u>\$3,417 89</u>

Brought forward .....		\$3,417 89
paid for coal.....		1,618 57
“ damage to furniture, hose company 35.....		85 00
“ election of assistant engineer.....		150 00
“ gas.....		2,210 38
“ hose.....		14,960 07
“ leather.....		1,496 00
“ lanterns and signals.....		396 55
“ ladders, hooks, &c.....		1,159 92
“ nozzles.....		228 50
“ new engine for company No. 9.....		2,700 00
“ “ “ 12.....		1,400 00
“ “ “ 50.....		1,345 00
“ “ “ 27.....		1,500 00
“ “ “ 33.....		1,500 00
“ “ “ 40.....		850 00
“ “ “ 49.....		1,250 00
“ new carriage for hose company No. 10 .....		325 00
“ “ “ 14 .....		294 00
“ “ “ 16 .....		365 00
“ “ “ 19 .....		290 00
“ “ “ 20 .....		295 00
“ “ “ 24 .....		300 00
“ “ “ 25 .....		293 00
“ “ “ 33 .....		320 00
“ “ “ 39 .....		384 00
“ “ “ 56 .....		390 00
“ “ “ 60 .....		390 00
“ new truck for hook and ladder company No. 3 ..		396 00
“ “ “ 4..		390 00
“ “ “ 9..		350 00
“ “ “ 13..		950 00
“ painting apparatus.....		1,454 49
“ rents.....		5,780 50
“ repairing apparatus.....		19,338 18
Carried forward.....		<u>\$68,568 05</u>

Brought forward.....	\$68,568 05
Paid for repairs to engine houses.....	826 84
“ “ bell tower.....	46 50
“ ropes.....	380 83
“ rivets and pails .....	297 89
“ sundries.....	432 56
“ tallow, oil, thread, beeswax and findings.....	589 28
“ workmen’s wages.....	3,957 46
“ wrenches and screws.....	223 19
Total amount.....	<u>\$75,221 60</u>

INTEREST ON REVENUE BONDS.

Paid sundry persons interest on Revenue Bonds.....	<u>\$284,202 52</u>
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INTEREST ON ASSESSMENT BONDS.

Paid sundry persons interest on Assessment Bonds.....	<u>\$16,173 21</u>
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INTESTATE ESTATES.

Paid balance of estate of John McNeil.....	\$104 80
“ “ Wm. Oberduck .....	298 21
“ “ Charles Davis.....	90 21
“ “ Thomas Swale .....	116 21
“ “ Mary Coady.....	170 04
“ “ John Park.....	116 27
“ “ Sabine Dougherty.....	32 20
“ “ Wm. Campbell.....	14 97
Total amount.....	<u>\$937 91</u>

LAMPS AND GAS.

Paid Manhattan Gas Co., lighting per contract.....	\$136,257 66
“ New York “ do .....	79,824 00
Paid for lighting oil lamps, per contract.....	47,666 70
Carried forward .....	<u>\$263,248 36</u>

Brought forward . . . . .	\$263,248 36
aid for bulkhead and pier lamps . . . . .	17,784 75
“ lamp posts . . . . .	11,858 68
“ weighing posts . . . . .	106 50
“ painting iron lamp posts . . . . .	4,163 74
“ gas lamps and bottoms . . . . .	7,006 21
“ lamp frames . . . . .	1,856 69
“ lamp irons . . . . .	300 15
“ fitting new lamps . . . . .	1,823 00
“ reflectors . . . . .	715 00
“ gas fittings and fixtures . . . . .	8,954 11
“ rent at Manhattanville . . . . .	41 66
“ “ of 48 Marion street . . . . .	600 00
“ painting and glazing oil lamps . . . . .	250 00
“ superintendent’s salary, and for horse and wagon	1,470 38
“ acknowledgments and affidavits . . . . .	96 50
“ store-keeper at oil house, salary . . . . .	548 00
“ messenger’s salary . . . . .	437 00
“ lamp inspector’s salaries . . . . .	2,119 50
“ post setters “ . . . . .	3,727 03
“ labor . . . . .	1,026 25
“ iron work and hardware . . . . .	993 60
“ carting . . . . .	644 80
“ sundries . . . . .	1,365 52
“ gas in Corporation Attorney’s office . . . . .	75 00
Total amount . . . . .	<u>\$330,101 93</u>

## LANDS AND PLACES.

Paid for labor . . . . .	\$6,844 10
“ painting . . . . .	590 81
“ manure . . . . .	474 00
“ surveying . . . . .	585 00
“ repairs to railing . . . . .	2,382 98
Carried forward . . . . .	<u>\$10,876 89</u>

Brought forward.....	\$10,876 89
Paid for repairs to fences and gates.....	562 39
" flagging and curb and gutter.....	1,166 38
" trees, brushes, shrubs, &c.....	802 74
" mould and sods.....	127 50
" removing trees.....	34 00
" coping and brace blocks.....	1,073 60
" bracing chains in Park.....	15 62
" tree boxes.....	571 50
" benches for parks.....	1,250 00
" removing snow from parks.....	702 87
" removing dirt from Park.....	10 00
" cartage.....	78 32
" brooms.....	20 50
" extra work at Christopher street square.....	176 37
" grad. and filling sq. 3d & 4th avs. 6th & 7th sts.....	250 00
" inspector regulating do do.....	64 00
" inspector railing and flagging.....	182 50
Total amount.....	<u>\$17,965 18</u>

## MARKETS.

Paid requisitions of Superintendent of Markets, for cleaning \$7,000 00

## POLICE.

Paid for pay of men 1st District, Capt. Halpin.....	\$41,494 92
" " 2d " " James Leonard...	31,170 47
" " 3d " " J. A. P. Hopkins.	33,793 46
" " 4th " " J. M. Ditchett...	37,786 82
" " 5th " " D. Carpenter.....	38,118 24
" " 6th " " J. Dowling.....	39,609 81
" " 7th " " E. Letts.....	42,451 43
" " 8th " " C. S. Turnbull....	37,691 89
" " 9th " " A. Ackerman.....	36,436 24
Carried forward.....	<u>\$338,553 28</u>



Brought forward.....		\$338,553	28
Paid for pay of men 10th District, Capt. G. W. Norris....		38,042	39
“ “ 11th “ “ P. Squires.....		38,888	30
“ “ 12th “ “ G. T. Porter....		22,825	31
“ “ 13th “ “ J. T. Russell.....		33,230	52
“ “ 14th “ “ D. Kissner.....		35,038	95
“ “ 15th “ “ G. W. Dilks.....		30,867	51
“ “ 16th “ “ J. D. McKee.....		37,022	57
“ “ 17th “ “ J. W. Hart.....		36,460	32
“ “ 18th “ “ G. W. Walling..		33,064	90
“ “ 19th “ “ F. J. Twomey....		34,145	79
“ “ 20th “ “ T. Hannegan.....		38,517	35
“ “ 21st “ “ F. C. Speight....		32,993	34
“ “ 22d “ “ D. Witter.....		32,737	75
“ salary of Chief of Police.....		2,500	00
“ Clerk to do.....		1,500	00
“ extra pay of detailed men.....		9,109	67
“ law costs, suit for do.....		3,479	50
“ contingencies of Chief's office.....		3,200	00
“ medical services, drugs and surgical instruments.		2,609	91
“ rents.....		4,595	34
“ coal.....		2,122	29
“ dies and buttons.....		1,972	42
“ furniture and toweling.....		457	36
“ interpreters.....		2,094	53
“ caps, &c.....		2,212	07
“ music.....		88	50
“ cartage, harness and sundries.....		163	02
“ conveying prisoners to and from City Prison...		80	97
“ keeping horses 12th District.....		692	90
“ administering oaths.....		513	75
“ refreshments.....		103	00
“ advertising and printing.....		325	01
“ balance due on salary T. M. Armstrong, 1853..		203	93
“ judgment, Walling vs. Mayor, &c.....		206	73
Carried forward.....		\$810,619	18

Brought forward.....	\$810,619 18
<b>Paid for costs in suit, Brown &amp; Davies vs. Mayor.....</b>	<b>22 12</b>
“ Revised Statutes for Station-houses.....	286 00
“ Inspector of Pawnbrokers.....	252 00
“ arresting fugitive.....	120 84
“ stationery for Mayor’s office.....	23 63
“ desk for surgeons.....	31 63
“ pay as detailed policeman in 1853 .....	23 00
“ care of Station-house Twenty-ninth street.....	100 00
“ medal designs.....	114 75
“ repairs for Station-houses.....	177 86
“ sundries for 3d Ward Station-house.....	15 28
“ “ 7th “ .....	26 00
“ “ 15th “ .....	12 42
“ “ 16th “ .....	124 00
“ “ 17th “ .....	24 06
“ work on 16th District Station-house.....	19 50
“ cleaning offices and Stations.....	567 00
<b>Total amount.....</b>	<b><u>\$812,559 27</u></b>

POLICE AND FIRE TELEGRAPH.

<b>Paid for apparatus.....</b>	<b>\$928 65</b>
“ superintending.....	888 45
“ services and materials .....	429 11
“ labor.....	1,034 37
“ gum glasses, &c.....	92 30
“ hooks, &c.....	69 16
“ collars on Station-houses.....	160 00
“ connecting telegraph.....	336 63
“ ladders.....	163 62
“ sulphuric acid.....	243 05
“ springs, screws, &c.....	75 33
“ sundries .....	38 47
“ poles.....	84 00
“ repairs .....	322 35
<b>Total amount.....</b>	<b><u>\$4,865 54</u></b>

## ROADS AND EIGHTH AVENUE.

aid for regulating Eighth avenue, balance due on contract.....	<u>\$1,694 11</u>
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## PRINTING.

aid for printing for Aldermen.....	\$22,986 44
“ “ Councilmen.....	18,484 71
“ “ Finance Department.....	1,048 74
“ “ Croton Aqueduct Department....	2,068 25
“ “ City Inspector.....	1,133 75
“ “ Chief of Police.....	1,986 37
“ “ Chief Engineer Fire Department.	434 80
“ “ Commissioner of Streets and Lamps	3,140 28
“ “ Collector of Assessments.....	547 00
“ “ Commissioners of Health.....	436 25
“ “ Commissioners of Fire Departm't.	163 00
“ “ Coroners' office.....	202 50
“ “ Counsel to Corporation.....	3,035 75
“ “ Corporation Attorney.....	384 50
“ “ Court of Sessions.....	289 50
“ “ County Clerk.....	117 25
“ “ City Judge.....	55 00
“ “ District Attorney.....	1,347 00
“ “ Fire Wardens.....	484 00
“ “ Fourth of July.....	22 50
“ “ Court of Common Pleas.....	1,731 25
“ “ Mayor's office.....	3,443 53
“ “ Marine Court.....	1,095 80
“ “ Public Administrator.....	95 00
“ “ Police Courts, Halls of Justice...	1,331 50
“ “ “ 1st District.....	124 50
“ “ “ 2d “ .....	671 20
“ “ “ 3d “ .....	631 00
“ “ “ 4th “ .....	975 60
“ “ “ 5th “ .....	265 00
Carried forward.....	<u>\$68,676 97</u>

Brought forward.....		\$68,676 97
Paid for printing for Recorder's office.....		65 00
“ “ Receiver of Taxes.....		1,896 28
“ “ Supervisors.....		2,082 05
“ “ Sundries .....		5 88
“ “ Superior Court.....		1,168 80
“ “ Supreme Court and Special.....		1,459 97
“ “ 1st District Court.....		841 00
“ “ 2d “ .....		189 50
“ “ 3d “ .....		85 50
“ “ 4th “ .....		210 00
“ “ 5th “ .....		168 50
“ “ 6th “ .....		244 00
“ “ 7th “ .....		789 15
“ advertising by Contract .....		6,149 30
“ printing for Street Commissioner,.....		2,887 68
“ “ Tax Commissioners.....		1,968 52
“ “ Commissioner Rep's. and Supplies.		2,841 00
Total amount.....		<u>\$91,174 10</u>

REPAIRS AND SUPPLIES.

Paid for awning.....		\$82 00
“ advertising .....		73 88
“ architect.....		1,249 00
“ blasting.....		189 00
“ building of engine house No. 19...		3,000 00
“ “ 40...		1,956 00
“ “ 14...		1,975 00
“ “ 36...		482 00
“ “ 37...		1,650 00
“ “ 27...		1,200 00
“ “ 43...		600 00
“ “ 47...		1,900 00
ried forward.....		<u>\$14,856 88</u>

Brought forward.....	\$14,856 88
aid for building house for hose Co. No. 6..	1,927 00
“ “ “ 9..	979 00
“ “ “ 32..	262 00
“ “ “ 36..	1,950 00
“ building 18th Ward Station-house.	8,500 00
“ “ 9th “	4,900 00
“ “ 6th “	1,409 00
“ coal.....	10,312 02
“ carpenter work.....	12,977 38
“ caulking.....	1,120 44
“ cartage.....	468 75
“ cleaning rooms.....	402 18
“ contingencies.....	51 17
“ clubs.....	182 00
“ flags.....	155 50
“ furniture.....	10,270 77
“ glazing.....	4,904 87
“ glassware.....	28 00
“ hose.....	508 20
“ horse.....	150 00
“ hardware.....	1,185 49
“ ice.....	7 87
Paid inspectors.....	268 00
Paid for iron work.....	1,666 27
“ labor.....	1,165 13
“ lumber.....	84 94
“ locks and keys.....	697 49
“ mason work.....	1,699 06
“ painting.....	9,713 11
“ plumbing.....	1,729 10
“ printing.....	56 49
“ papering room.....	15 37
“ police stars and badges.....	653 13
Carried forward.....	<u>\$94,636 56</u>



Brought forward .....	\$94,636 56	
Paid for rents.....	110 00	
" rope.....	41 10	
" removing ruins, new City Hall....	7,471 38	
" repairs .....	1,261 86	
" surveying .....	65 00	
" sand .....	66 00	
" scavenger work .....	407 00	
" serving notices.....	36 00	
" soap and candles.....	705 94	
" stoves and roofing.....	7,520 28	
" telegraph.....	311 67	
" toweling.....	46 10	
" Veterinary Surgeon.....	56 71	
" work at Arsenal.....	648 50	
" wells and pumps.....	7,774 25	
" wood.....	1,170 24	
" woodenware .....	940 75	
		\$123,268

## REPAIRS AND SUPPLIES FOR FIRE DEPARTMENT.

Paid for advertising.....	\$9 25	
" affidavits.....	37 37	
" architect.....	1,364 00	
" bell-ringers .....	1,358 33	
" carpenter work.....	9,654 75	
" caulking .....	608 00	
" coal .....	3,803 42	
" cartage .....	55 53	
" furniture.....	378 94	
" filling at bell-tower.....	49 06	
" glazing .....	1,169 20	
" iron work.....	567 25	
Carried forward.....	\$19,055 10	\$123,268

Brought forward.....	\$19,055 10	\$123,269 84
Paid for inspectors and labor.....	832 75	
“ locks and keys.....	467 60	
“ mason work.....	3,853 52	
“ new engine, for No. 7.....	1,570 00	
“ new carriage for No. 4.....	385 00	
“ painting.....	3,958 00	
“ plumbing.....	1,022 56	
“ papering.....	26 89	
“ repairs.....	855 55	
“ repairing apparatus.....	595 90	
“ rents.....	1,887 50	
“ stoves and roofing.....	5,414 61	
“ surveying.....	90 00	
“ scavenger work.....	43 76	39,558 74
<b>Total amount.....</b>		<b><u>\$162,828 08</u></b>

## RENTS.

Paid for rent of premises 1112 Broadway.....		\$550 00
“ “ 1104 Broadway.....		175 00
“ “ cor. of Grand and Clinton sts.		450 00
“ “ cor. of 4th avenue and 27th st.		100 00
“ “ cor. of 4th avenue and 86th st.		525 00
“ “ 37 Chambers street.....		238 30
“ “ 3 Chambers street.....	1,600 00	
“ “ 202 Centre street.....	75 00	
“ “ Coroner’s office.....	425 00	
“ “ Corporation Counsel’s office...	833 33	
“ “ Corporation Attorney’s office..	550 00	
“ “ City Inspector’s office.....	780 00	
“ “ Court-room, 1st Dist. Court...	1,900 00	
“ “ Central park, Commis’er’s office	316 50	
“ “ house & 21 lots at Turtle Bay.	1,000 00	
<b>Carried forward.....</b>		<b><u>\$9,513 18</u></b>

Brought forward.....	\$9,513 13
Paid for rent of house for hose company No. 46.....	100 00
“ “ 12 Elm street.....	224 12
“ “ office of City Judge.....	500 00
“ “ 90, 92 and 94 Jane st., half year.....	262 50
“ “ Pier foot of Bank street.....	100 00
“ “ Recorder's office.....	383 99
“ “ premises 14 Tryon row.....	88 90
“ sundries for Fire Department.....	8,092 52
	<u>\$19,265 16</u>

## REAL ESTATE.

Paid for house and lot 53 Spring st., for Station-house..	\$10,000 00
“ house and lot 96 Charles street.....	3,725 00
“ lease of 253 Spring street.....	5,000 00
“ lot in 27th street, 158 feet west of 9th avenue..	4,000 00
“ relinquishing claim, leased prem's, 61 William st.	200 00
Total amount.....	<u>\$22,925 00</u>

## ROADS AND AVENUES.

Paid for blasting.....	\$230 00
“ building sinks.....	595 00
“ building culvert, 109th street and Broadway...	205 50
“ blacksmith work.....	316 38
“ contract work.....	1,967 30
“ drains.....	775 00
“ filling 2d avenue and 50th street.....	125 00
“ gravel.....	4,654 53
“ grading 47th street, 10th and 11th avenues....	246 00
“ grading 46th street, 10th and 11th avenues....	240 00
“ grading 10th avenue, 39th and 41st streets....	238 00
“ inspector.....	72 00
Carried forward.....	<u>\$9,664 71</u>

	Brought forward.....	\$9,664 71
Paid for	lighting lamps at Kingsbridge.....	2 00
"	lumber.....	141 94
"	labor.....	25,417 34
"	Messenger.....	157 00
"	plank.....	703 87
"	repairs.....	530 87
"	repairing culvert.....	735 00
"	repairs to Kingsbridge.....	127 88
"	repairs to Kingsbridge road.....	150 00
"	repairing 155th street and 10th avenue.....	53 00
"	road at Fort Washington.....	1,921 00
"	repairs on Bloomingdale road.....	220 00
"	repairing Forty-sixth street.....	198 00
"	" Fiftieth street.....	20 00
"	" Fifty-fourth street.....	470 00
"	" Fifty-fifth street.....	232 00
"	" Broadway, 51st and 52d streets.....	150 00
"	" Twenty-sixth street.....	380 79
"	" 29th street, 5th and Madison avenues.....	220 00
"	" 29th street, 3d and Madison avenues.....	238 00
"	" 33d street, 5th and Madison avenues.....	140 00
"	" 33d street, 5th and Lexington avs... ..	180 00
"	" Forty-eighth street.....	195 00
"	" Fifty-sixth street.....	245 00
"	" Thirty-seventh street.....	195 00
"	picks.....	6 81
"	repairing 3d avenue.....	180 00
"	" 10th ".....	161 00
"	stone.....	6,406 29
"	surveying.....	180 00
"	specifications.....	3 50
"	trimming lamps.....	6 00
"	sharpening tools.....	169 66
"	wheelbarrows.....	167 81
	<b>Total amount.....</b>	<b>49,967 97</b>



## REAL ESTATE EXPENSES.

Paid for assessment on property at Astoria.....	\$823 39
“ taxes “ “ .....	7 45
“ “ “ Newtown.....	26 51
“ “ “ Brooklyn.....	1,217 35
“ wall at Potter's Field, 49th street.....	11,518 91
Total amount.....	<u>\$13,093 61</u>

## STATIONERY.

Paid for blank books for Departments.....	\$8,586 05
“ books for library.....	126 25
“ balance due on account, year 1854.....	1,590 15
“ “ “ Collins, Bowne & Co. ....	318 48
“ law books.....	1,253 38
“ supplies for Clerk of Aldermen.....	1,171 29
“ “ “ Councilmen.....	590 86
“ “ Finance Department.....	303 47
“ “ Commissioner Streets and Lamps..	304 78
“ “ “ Rep's and Supplies.....	268 03
“ “ Croton Aqueduct Department....	41 45
“ “ Chief Engineer Fire Department.....	334 10
“ “ City Inspector.....	195 15
“ “ Coroners.....	129 91
“ “ Court of Common Pleas.....	324 26
“ “ City Judge.....	73 69
“ “ Counsel to Corporation.....	13 07
“ “ District Attorney.....	55 75
“ “ Corporation Attorney.....	12 15
“ “ District Courts.....	883 11
“ “ Mayor's office.....	534 27
“ “ Marine Court.....	483 55
“ “ Police Department and Courts....	189 16
“ “ Public Administrator.....	32 10
Carried forward.....	<u>\$17,664 46</u>



Brought forward.....	\$17,664 46
aid for supplies for Recorder .....	95 98
“ “ Receiver of Taxes .....	141 72
“ “ Supreme Court.....	126 96
“ “ Superior Court.....	524 10
“ “ Tax Commissioners.....	72 91
“ “ Street “ .....	221 66
Stationery on hand, December 31, 1855.....	1,052 09
Total amount.....	<u>\$19,899 88</u>

## DEGHUE OR BELGIAN PAVEMENT.

aid Cook & Co., paving Grand and Fulton streets, per contract .....	\$89,652 71
„ Jno. Pettigrew, paving Greenwich st., per contract .....	18,730 80
aid for feed.....	54 55
“ Inspectors .....	792 00
aid for labor.....	2,465 18
“ repairing tools.....	172 08
“ stone .....	471 25
“ sand .....	82 15
“ surveying.....	1,144 00
Total amount.....	<u>\$118,564 72</u>

## STREET EXPENSES.

aid for blacksmith work.....	\$922 25
“ brooms.....	1 19
“ copying and serving notices.....	24 00
“ drain.....	178 00
“ excavating for 20th Ward Station-house.....	210 00
“ flagging .....	189 15
“ feed.....	374 68
“ inspectors.....	64 00
“ harness.....	46 77
Carried forward .....	<u>\$2,010 04</u>

Brought forward.....	\$2,010 04
Paid for labor at paving streets.....	56,094 31
“ repairing wagons.....	137 00
“ repairing streets by contract.....	6,485 44
“ repairing crosswalks.....	263 60
“ rammers.....	97 76
“ repairing clock.....	3 50
“ stone.....	8,665 52
“ sand.....	6,562 46
“ surveying.....	183 00
“ sundries.....	18 07
Total amount.....	<u>\$80,520 70</u>

## REMOVING SUNKEN VESSELS.

Paid U. S. Mail Steamship Company, George Briggs, Agent, per resolution Common Council.....	\$114 00
“ C. M. Barber, removing vessel foot North Moore st	240 00
“ “ “ 37th & 38th st., N. R.	237 00
“ R. C. Welden, “ ft Spring st., N. R.	555 00
“ W. J. Adams, remov'g canal boat, Gouv'r slip, E.R.	250 00
Total amount.....	<u>\$1,396 00</u>

## SEWERS—REPAIRING AND CLEANING.

Paid requisitions of Myndert Van Schaick, President Croton Aqueduct Department.....	<u>\$16,179 45</u>
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## SALARIES.

*Police Department.*

Paid salary of Mayor.....	\$3,000 00
“ First Marshal.....	1,250 00
“ First Clerk.....	1,250 00
“ Second Clerk.....	1,000 00
“ Eight Police Justices.....	15,915 84
“ Clerk to “.....	10,312 24
“ Scrivener to “.....	753 05
	<u>\$83,481 13</u>
Carried forward.....	\$83,481 13

Brought forward..... \$33,481 13

*Legislative Department.*

aid salary of Clerk of Common Council.....	\$2,350 00	
“ Deputy Clerk of “ ....	1,500 00	
“ First Assistant Clerk to do..	1,000 00	
“ Second “ “ ....	1,000 00	
“ Third “ “ ....	700 08	
“ Librarian of Common Council..	900 00	
“ Messenger to B'd of Aldermen.	750 00	
“ Sergeant-at-arms to “ ..	600 00	
“ Reader to Board “ ..	250 00	
“ Reader to Board of Supervisors.	75 00	
“ Clerk to Board of Councilmen.	2,000 00	
“ Deputy, “ ..	1,000 00	
“ First Assistant Clerk to “ ..	700 00	
“ Second, “ “ ..	500 00	
“ Sergeant-at-arms to “ ..	700 00	
“ Doorkeeper, “ ..	504 00	
“ Messenger, “ ..	600 00	
“ Reader, “ ..	250 00	15,879 08

*Finance Department.*

aid salary of Comptroller.....	\$3,000 00	
“ Clerk to do.....	1,000 00	
“ Auditor.....	1,500 00	
“ Two Assistants to do.....	2,200 00	
“ Book-keeper .....	1,200 00	
“ Stock Clerk.....	1,200 00	
“ Clerk of Arrears.....	1,000 00	
“ Assistant to do.....	166 66	
“ Collector of City Revenue, (fees)	3,157 36	
“ Messenger .....	500 00	
“ Chamberlain.....	500 00	
“ Clerk to do.....	400 00	15,824 02
Carried forward. ....		<u>\$64,684 23</u>

Brought forward ..... \$64,684

*Bureau of Taxes.*

Paid salary of Receiver of Taxes.....	\$2,000 00	
“ Deputy “ .....	1,500 00	
“ First Clerk to do .....	1,200 00	
“ Three Clerks, at \$700.....	2,100 00	
“ Messenger .....	600 00	7,400

*Bureau of City Hall and Park.*

Paid salary of Keeper of City Hall and Park..... 1,000

*Tax Commissioners.*

Paid salary of three Tax Commissioners, at \$2,500 each.....	\$7,500 00	
“ “ Three Clerks to Commissioners, at \$1,000 each.....	3,000 00	10,500

*Street Department.*

Paid salary of Street Commissioner .....	\$2,500 00	
“ “ Deputy, do .....	1,500 00	
“ “ Contract Clerk .....	1,000 00	
“ “ Map do .....	1,000 00	
“ “ Copying do .....	1,000 00	
“ “ Messenger.....	500 00	
“ “ Superintendent of Lands and Places .....	1,000 00	
“ “ Superintendent of Wharves....	1,000 00	
“ “ Superintendent of Pavements and Sidewalks.....	630 00	10,130

*Department of Repairs and Supplies.*

Paid salary of Commissioner.....	\$2,000 00	
“ “ Clerk to do.....	1,000 00	
“ “ Do. do.....	750 00	
Carried forward.....	\$3,750 00	\$93,714

Brought forward.....	\$8,750 00	\$98,714 23
Paid salary of Superintendent of Roads.....	1,250 00	
“ “ Do. Public Buildings.....	1,750 00	
“ “ Clerk to do.....	750 00	
“ “ Superintendent of Pavements....	1,750 00	
“ “ Clerk to do.....	750 00	10,000 00
“ “ Regulator of public clocks.....		300 00

*Department of Streets and Lamps.*

Paid salary of Commissioner.....	\$1,500 00	
“ “ Clerk to do.....	800 00	
“ “ Clerk to Superintendent Lamps and Gas.....	600 00	
“ “ Superintendent of Streets.....	1,750 00	
“ “ Superintendent of Streets, bal- ance due on 1854.....	466 24	
“ “ Cl'k to Superintendent of Streets	700 00	
“ “ Superintendent of Markets, and horse and wagon.....	1,125 00	
“ “ Clerk of Catharine market....	730 00	
“ “ “ Centre “.....	730 00	
“ “ “ Clinton “.....	730 00	
“ “ “ Essex “.....	730 00	
“ “ “ Franklin “.....	549 00	
“ “ “ Fulton “.....	800 00	
“ “ “ Gouverneur “.....	549 00	
“ “ “ Jefferson “.....	730 00	
“ “ “ Tompkins “.....	730 00	
“ “ “ Union “.....	730 00	
“ “ “ Washington “.....	996 67	
“ “ Deputy Cl'k of do.....	730 00	15,675 91

*Croton Aqueduct Department.*

Paid salary of President.....	\$2,000 00
“ “ Commissioner.....	2,000 00

Carried forward..... \$4,000 00 \$119,690 14



	Brought forward.....	\$4,000 00	\$119,690
Paid salary of	Engineer.....	2,000 00	
" "	Assistant do.....	1,250 00	
" "	Water Purveyor .....	1,500 00	
" "	Register of Water Rents .....	1,500 00	
" "	Assistant do .....	1,000 00	
" "	Clerk to President .....	1,200 00	
" "	Sewer Contract Clerk.. .....	1,000 00	
" "	Accountant.....	700 00	
" "	seven Clerks .....	5,333 36	
" "	Messenger to department.....	600 00	
" "	" Engineer.....	180 00	
" "	Foreman, Proving yard.....	626 00	
" "	Keep'r of Distributing Reservoir	730 00	
" "	" Receiving "	730 00	
" "	Superintendent of Croton dam..	600 00	
" "	" at Sing Sing....	548 00	
" "	" Tarrytown...	470 00	
" "	" Dobbs' Ferry.	470 00	
" "	" Yonkers.....	470 00	
" "	" Fordham ....	470 00	
" "	" High Bridge..	470 00	25,847 1

*Board of Health.*

Paid salary of	Health Officers.....	\$3,000 00	
" "	Resident Physician .....	1,250 00	4,250 00

*City Inspector's Department.*

Paid salary of	City Inspector.....	\$2,500 00	
" "	Deputy do.....	1,200 00	
" "	1st Clerk to do.....	1,200 00	
" "	2d do. do.....	1,000 00	
" "	Health Wardens.....	14,766 00	20,666 00
	Carried forward.....		\$170,453

Brought forward..... \$170,458 50

*County Officers.*

Paid salary of Recorder.....	\$3,000 00	
“ “ City Judge.....	3,500 00	
“ “ three Judges, Common Pleas..	12,000 00	
“ “ six Judges, Superior Court ....	24,000 00	
“ “ three Clerks to do.....	3,000 00	
“ “ three Justices, Marine Court..	9,000 00	
“ “ Clerk of do.....	2,000 00	
“ “ seven Justices District Courts.	14,000 00	
“ “ seven Clerks to do .....	9,166 56	
“ “ Clerk of Court of Sessions.....	2,500 00	
“ “ Deputy do. do. ....	1,500 00	
“ “ District Attorney.....	5,000 00	
“ “ Assistant do .....	2,500 00	
“ “ Clerk to do.....	800 00	
“ “ Criers to Courts.....	26,766 64	118,733 20

*Law Department.*

Paid salary of Counsel to Corporation.....	\$9,125 00	
“ “ Clerks to do .....	2,500 00	
“ “ Corporation Attorney.....	5,000 00	
“ “ 1st Clerk to do.....	750 00	
“ “ 2d do do.....	500 00	
“ “ Public Administrator .....	1,250 00	19,125 00

*Fire Department.*

Paid salary of Chief Engineer .....	\$2,000 00	
“ “ Clerk to do.....	500 00	
“ “ twelve Fire Wardens .....	6,000 00	
“ “ Bell-ringers.....	15,005 98	23,505 98
<b>Total amount.....</b>	<b>\$331,817 68</b>	

## STATISTICAL TABLES.

Paid requisition of Myndert Van Schaick, President of Croton Aqueduct Department for this purpose....	<u>\$1,500 00</u>
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## OFFICERS' FEES.

Paid Aldermen as Supervisors .....	\$4,780 00
"    County Canvassers .....	836 00
"    Drawing Jurors .....	128 00
"    and Councilmen as Comm's of Excise....	324 00
" for refreshments for County Canvassers .....	261 25
"    "    "    Jurors .....	92 75
"    " board of Mrs. Hayes and officers.....	135 75
" witnesses at C't of Sessions and Oyer and Terminer	1,199 68
" for serving subpoenas .....	5,068 98
" Assessors.....	24,800 00
" Clerk to do.....	50 00
" for copying Assessment Rolls .....	1,363 33
" judgment R. S. Crook vs Mayor, &c .....	504 52
Total amount.....	<u>\$39,544 21</u>

## WATER PIPES.

Paid requisitions of Myndert Van Schaick, President Croton Aqueduct Department.....	<u>\$119,719 24</u>
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## DOCKS AND SLIPS, NEW YORK.

Paid for adjustment of account of security of P. Mabie, for pier rent.....	\$143 32
" bulkhead and sewer, Hammond street.....	489 01
" inspectors .....	704 00
" pier No. 5 North river .....	2,301 40
"    "    7 East river.....	5,551 00
"    "    52 North " .....	1,622 66
"    "    foot of Amos street.....	3,245 34
Carried forward.....	<u>\$14,056 73</u>

Brought forward .....	\$14,056 78
<b>Paid for pier foot of Hammond street .....</b>	<b>8,500 00</b>
" " No. 35 North river .....	1,313 66
" timber .....	1,502 92
" surveying and superintending blasting Vander- bilt's rock .....	740 00
" surveying and plans .....	198 58
" spikes .....	473 63
" repairs to bulkhead, Grand street .....	14 00
" " piers 2, 4, 5 and 6 East river .....	298 75
" " bulkhead 6, 7 and 8 " .....	196 00
" " pier 23 " .....	51 25
" " " 26 " .....	28 50
" " " 35 " .....	175 30
" " " 25, 26, 27, 28 and 61 .....	315 50
" " Eighteenth street .....	475 00
" " Twenty-first street, North river .....	152 00
" " Twenty-sixth street " ....	170 75
<b>Total amount .....</b>	<b><u>\$28,657 52</u></b>

## DOCKS AND SLIPS, REPAIRS.

<b>Paid for bulkhead, Hammond street pier .....</b>	<b>\$506 25</b>
" cartage .....	51 00
" cross-walks, Barclay street .....	137 00
" flagging bulkhead, Whitehall street .....	172 80
" filling and paving bulkheads 5th st., East river, and piers 32 and 33 North river .....	325 00
" filling, &c., foot of Laight street .....	242 50
" inspectors .....	144 00
" labor .....	2,644 81
" painting piles .....	8 75
" plank, &c., piers 2 and 18 East river .....	135 52
" raising ship Joseph Walker .....	9,027 83
<b>Carried forward .....</b>	<b><u>\$13,395 46</u></b>

Brought forward.....	\$13,895 46
Paid for repairs to pier 4 East river.....	595 60
"    "    5 and 7 East river.....	97 00
"    "    25        "    .....	148 00
"    "    35        "    .....	207 38
"    "    28 and 61    "    .....	216 25
"    "    76        "    .....	474 25
"    "    86th street,    "    .....	700 00
"    repairing bridge at Coenties slip.....	198 00
"    "    piers and bulkhead foot of 3d street..	607 94
"    "    "    38th st., East river, and 21 N. R.	355 98
"    "    "    foot Rivington street.....	61 75
"    "    "    "    Amos street.....	391 00
"    "    "    21 North river.....	250 00
"    "    "    34        "    .....	175 00
"    "    "    38        "    .....	175 00
"    "    "    48        "    .....	385 50
"    "    "    18th street, North river.....	240 00
"    "    "    26th    "    "    .....	201 00
"    "    "    47th    "    "    .....	213 00
"    "    bulkhead 51st and 52d st., North river	245 00
"    spikes and bolts.....	706 78
"    stone.....	295 00
"    timber.....	6,220 42
"    watchmen.....	87 50
<b>Total amount.....</b>	<b>\$26,587 71</b>

NEW YORK JUVENILE ASYLUM.

Paid R. C. Wetmore, Treasurer, for pay of pupils..... \$30,526 70



**TRUST AND SPECIAL ACCOUNTS.****REVENUE BONDS OF 1854.**

**Paid for redemption of an equal amount of Revenue Bonds  
issued in anticipation of the tax of 1854.....** \$3,569,009 00

**REVENUE BONDS OF 1855.**

**Paid for redemption of an equal amount of Revenue Bonds  
issued in anticipation of the tax of 1855.....** \$1,984,300 00

**ASSESSMENT BONDS OF 1854.**

**Paid for redemption of an equal amount of Assessment  
Bonds issued in 1854, in anticipation of the col-  
lection of assessments.....** \$165,300 00

**ASSESSMENT BONDS OF 1855.**

**Paid for redemption of an equal amount of Assessment  
Bonds issued in 1855, in anticipation of the col-  
lection of assessments.....** \$205,500 00

**MONEYS REFUNDED ON SALES FOR TAXES.**

<b>Paid A. Carrigan, for moneys paid at sale of 1842.....</b>	<b>\$299 15</b>
“ Est. B. McGowan,                   ”                   ”                   per res. C. C.	88 83
“ John H. Power,                   ”                   ”	39 63
“ E. H. Herrick,                   ”                   ”	63 70
“ Felix Ingoldsby                   ”                   ” 1849, per res. C. C.	62 75
<b>Total amount.....</b>	<b><u><u>\$554 06</u></u></b>

**MONEYS REFUNDED ON SALES FOR ASSESSMENTS.**

<b>Paid H. Wisner, for moneys paid assessment sale of 1840, declared void.....</b>	<b>\$368 15</b>
“ W. W. Easton, for moneys paid assessment sale of 1840, declared void.....	12 20
<b>Carried forward.....</b>	<b><u><u>\$380 35</u></u></b>

Brought forward.....	\$380 35
Paid J. F. Delaplaine, for moneys paid assessment sale of 1840, 1841 and 1842, declared void.....	251 43
“ Myndert Van Schaick, for moneys paid assessment sale of 1840, declared void.....	487 28
“ R. L. Schieffelin, for moneys paid assessment sale of 1840.....	80 87
“ Richard Stilwell, for moneys paid assessment sale of 1840.....	21 85
“ E. Fitzgerald, for moneys paid assessment sale of 1840.....	460 97
“ D. P. Ingraham, for moneys paid assessment sale of 1840.....	226 61
“ J. P. Nesmith, for moneys paid assessment sale of 1840.....	274 61
“ Isaac Moses, for moneys paid assessment sale of 1840.....	325 38
“ Eliza Jay, treasurer of Colored Orphan Asylum, assessment on plot of ground deeded to asylum...	1,256 61
Total amount.....	<u>\$3,765 96</u>

## CHARGES ON ARREARS OF TAXES.

Paid for assistants to Clerk of Arrears, making up maps and arrearages.....	<u>\$1,474 59</u>
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## FENCING VACANT LOTS.

Paid contractors.....	\$1,870 83
“ surveyors.....	39 00
Total amount.....	<u>\$1,909 83</u>

## INTEREST ON ASSESSMENTS.

Paid for interest on streets opening.....	\$1,386 82
“ “ “ paving.....	7,665 18
Total amount.....	<u>\$9,052 00</u>

## STREETS OPENING.

## Paid expenses and awards for opening—

"	Bloomingdale square.....	\$13,566 88
"	Bowery, from Chatham street to Franklin square...	20,079 73
"	extending Canal and widening Walker street.....	518,308 90
"	extending Park place.....	200,000 00
"	opening 1st ave., from 42d st. to Harlem river.....	9,005 61
"	" 11th avenue, from 48th to 59th street.....	15,040 00
"	" 11th avenue, from 59th to 107th street.....	10,597 58
"	" 11th avenue, from 107th to 144th street....	27,206 15
"	" 11th street, Dry Dock street to East river..	1 00
"	" 58th street, from 5th avenue to H. R.....	4,066 00
"	" 73d street, from 3d avenue to E. R.....	2,762 20
"	" 75th street, from 5th avenue to E. R.....	3,406 05
"	" 80th street, from 5th avenue to E. R.....	5,664 88
"	" 83d street, from 8th avenue to H. R.....	2,643 00
"	" 84th street, from 8th to 9th avenue.....	3,084 00
"	" 85th street, from 3d avenue to E. R.....	13,395 79
"	" 92d street, from 5th avenue to E. R.....	1,000 00
"	" 93d street, from 4th avenue to E. R.....	2,286 50
"	" 129th, 130th & 131st sts., 10th av. to H. R.	14,622 00
"	" 133d street, 4th to 8th avenue.....	3,563 51
"	" 122d street.....	4,158 00
"	" Central park.....	57,943 60
"	" and extending Avenue D.....	1,474 15
"	widening Cliff street.....	2,052 55
"	" Duane street.....	267,050 00
"	Collectors' fees.....	1,013 72
"	expenses taking down ruins of church, 13th street, between 6th and 7th avenues.....	245 00
		<u>\$1,204,236 80</u>

**STREETS PAVING.**

Paid contractors from assessment bonds...	\$948,156 83
“ “ .....	112,278 90
“ inspectors.....	89,588 00
“ surveyors.....	27,826 60
“ collectors.....	21,090 46
“ assessors.....	20,748 77
“ for posting bills.....	1,225 00
“ for fencing vacant lots.....	2,704 21
“ for damage to gas pipes N. Y. Gaslight Co. ....	201 09
“ for work on public parks.....	463 50
“ new corners Wall and Rector sts., and Broadway.	735 00
“ services to Street Commissioner.....	72 00
<b>Total amount .....</b>	<b>\$1,174,580 36</b>

**WELLS AND PUMPS.**

Paid for well and pump, 70th street and 3d avenue....	100 00
“ “ “ 73d “ 3d “ .....	135 00
“ “ “ 114th “ 1st ‘ .....	380 00
“ for rebuilding well and pump, 120th st. and 3d av.	280 00
<b>Total amount.....</b>	<b>\$895 00</b>

**CITY INSPECTOR'S LIENS ON LOTS.**

Paid for emptying sink, 71 and 73 West 13th street...	27 68
“ “ 77 West 15th street.....	34 56
“ “ 278 West 17th street.....	13 44
“ “ 200 West 38th street.....	21 52
“ “ 229 East 17th street.....	30 76
“ “ 175 East 25th street.....	24 48
“ for abating nuisance, 251 and 253 East 21st street	150 00
“ for emptying sink, 211 7th avenue.....	7 50
“ “ 207 1st avenue.....	7 84
“ “ 235 Mulberry street.....	32 00
<b>Carried forward.....</b>	<b>\$349 78</b>

Brought forward.....	\$849 78
Paid for emptying sink, 309 and 311 3d avenue.....	15 86
“ “ 114 Ludlow street.....	14 08
“ “ 109 Rivington street.....	15 84
“ “ 111 Greenwich street.....	16 00
“ “ 583 Grand street.....	44 16
“ “ 47 Roosevelt street.....	13 52
“ “ 55 Rutgers street.....	14 04
“ “ 116 Madison street.....	45 20
“ “ 280 Avenue B.....	20 00
“ for filling and grading Mulberry street.....	20 00
“ “ lots, 12th and 13th street, Dry Dock st., and Avenue C.....	127 77
“ “ “ 36th street, 2d and 3d avenues....	250 00
“ for cleaning and filling sink, corner 12th and Gan- sevoort streets.....	26 80
Taking charge of dangerous building.....	60 00
Total amount.....	<u>\$1,032 55</u>

## COMMON SCHOOLS FOR STATE.

Paid E. G. Spaulding, State Treasurer, for appor- tionment for support of Common Schools.....	<u>\$161,968 05</u>
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## COMMON SCHOOLS FOR THE CITY.

Paid requisitions of the Board of Education.....	\$951,617 50
“ Institution of the Deaf and Dumb, for board and tuition of deaf mutes.....	<u>4,882 50</u>
Total amount.....	<u>\$956,000 00</u>

## STATE MILL TAX.

Paid State Treasurer, for apportionment of the county of New York.....	<u>\$346,678 16</u>
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## BUILDING LOAN STOCK NO. 2.

Paid sundry persons, to redeem an equal amount of stock.	<u>\$50,000 00</u>
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CROTON WATER EXTENSION AND CONSTRUCTION.

Paid requisitions of Myndert Van Schaick, President  
Croton Aqueduct Department, for that purpose..... \$170,325 27

COUNTY CLERK'S OFFICE.

Paid for carpeting, oil cloths, &c., for office..... \$353 35  
 " advertising panel of jurors..... 57 50  
 " stationery, books, printing, &c..... 3,372 39  
 Paid salary of County Clerk..... 3,000 00  
 " " Deputy County Clerk..... 1,500 00  
 " " Clerks in office..... 13,366 67  
 Total amount..... \$21,649 91

SURROGATE'S OFFICE.

Paid salary of Surrogate..... \$4,000 00  
 " salaries of clerks to Surrogate..... 6,252 76  
 " recording three wills in Spanish language..... 25 00  
 Paid for cleaning office..... 120 00  
 " repairs..... 44 49  
 " stationery, books, &c..... 2,037 83  
 " postage, &c..... 9 12  
 " shades, brushes, clock and chairs..... 54 00  
 Total amount..... \$12,548 20

SUPERIOR COURT.

Paid salary of Clerk and assistants..... \$7,181 92  
 " for stationery and printing for Supreme Court..... 354 00  
 Total amount..... \$7,535 92

COMMON PLEAS.

Paid salary of Clerk..... \$4,166 66  
 " Deputy clerk..... 2,500 00  
 Carried forward..... \$6,666 66

Brought forward.....	\$8,666 66
Paid salary of Clerk 1st part .....	1,000 00
“ “ 2d part.....	1,000 00
“ “ Special term.....	1,000 00
“ Naturalization Clerk.....	900 00
“ Recording Clerk.....	800 00
Paid for arranging records and docketts.....	854 00
Total amount.....	<u>\$11,720 66</u>

## UNION MARKET.

Paid for carpenters' work.....	\$13,500 00
“ masons' work.....	4,000 00
“ piling.....	2,529 00
“ Inspector.....	130 00
Total amount.....	<u>\$20,159 00</u>

## CENSUS OF 1855.

## Paid Marshal for taking census—

1st Ward, 1st District.....	\$130 00
“ “ 2d “ .....	157 00
“ “ 3d “ .....	139 00
2d “ 1st “ .....	96 00
“ “ 2d “ .....	96 00
3d “ 2d “ .....	89 00
“ “ 3d “ .....	91 00
4th “ 1st “ .....	212 00
“ “ 2d “ .....	132 00
“ “ 3d “ .....	123 25
“ “ 4th “ .....	99 25
“ “ 5th “ .....	100 00
5th “ 1st “ .....	186 00
“ “ 2d “ .....	111 02
“ “ 3d “ .....	224 00
Carried forward.....	<u>\$1,935 52</u>

Brought forward .....		<b>\$1,935 52</b>
Paid Marshal for taking census—		
5th Ward 5th District.....		182 00
"  "  6th  "  .....		98 00
6th  "  1st  "  .....		130 00
"  "  2d  "  .....		96 00
"  "  3d  "  .....		175 75
"  "  4th  "  .....		78 00
"  "  5th  "  .....		146 00
"  "  6th  "  .....		140 00
7th  "  1st  "  .....		
"  "  2d  "  .....		89 75
"  "  3d  "  .....		101 50
"  "  4th  "  .....		163 00
"  "  5th  "  .....		98 00
"  "  6th  "  .....		102 00
"  "  7th  "  .....		92 00
"  "  8th  "  .....		152 00
8th  "  1st  "  .....		94 81
"  "  2d  "  .....		115 00
"  "  3d  "  .....		186 00
"  "  4th  "  .....		101 00
"  "  5th  "  .....		108 50
"  "  6th  "  .....		101 00
"  "  7th  "  .....		80 00
"  "  8th  "  .....		101 00
9th  "  1st  "  .....		152 00
"  "  2d  "  .....		182 00
"  "  3d  "  .....		128 00
"  "  4th  "  .....		115 00
"  "  5th  "  .....		158 50
"  "  6th  "  .....		185 00
"  "  7th  "  .....		144 00
"  "  8th  "  .....		98 00
Carried forward.....		<b>\$5,708 88</b>

Brought forward .....				\$5,708 88
aid Marshal for taking census—				
9th Ward, 9th District .....				159 00
10th	"	1st	"	186 00
"	"	2d	"	89 00
"	"	3d	"	174 00
"	"	4th	"	72 00
"	"	5th	"	89 50
11th	"	1st	"	145 00
"	"	2d	"	171 62
"	"	3d	"	131 00
"	"	4th	"	72 00
"	"	5th	"	100 00
"	"	6th	"	162 00
"	"	7th	"	141 00
"	"	8th	"	95 00
"	"	9th	"	181 00
"	"	10th	"	122 00
12th	"	1st	"	68 00
"	"	2d	"	98 68
"	"	3d	"	98 00
"	"	4th	"	95 00
"	"	5th	"	144 00
13th	"	1st	"	116 00
"	"	2d	"	206 00
"	"	3d	"	89 00
"	"	4th	"	
"	"	5th	"	208 50
"	"	6th	"	80 00
14th	"	1st	"	
"	"	2d	"	180 00
"	"	3d	"	100 00
"	"	4th	"	120 00
"	"	5th	"	125 00
"	"	6th	"	127 00
Carried forward.....				\$9,654 08

Brought forward.....		<b>49,654 08</b>
Paid Marshal for taking census—		
15th Ward, 1st District.....		120 00
"    "    2d    "    .....		198 00
"    "    3d    "    .....		110 00
"    "    4th    "    .....		100 00
"    "    5th    "    .....		202 00
"    "    6th    "    .....		85 00
16th    "    1st    "    .....		105 00
"    "    2d    "    .....		91 00
"    "    3d    "    .....		95 00
"    "    4th    "    .....		160 38
"    "    5th    "    .....		140 00
"    "    6th    "    .....		101 25
"    "    7th    "    .....		118 00
"    "    8th    "    .....		170 00
17th    "    1st    "    .....		186 00
"    "    2d    "    .....		150 00
"    "    3d    "    .....		125 00
"    "    4th    "    .....		156 00
"    "    5th    "    .....		278 00
"    "    6th    "    .....		107 00
"    "    7th    "    .....		360 50
"    "    8th    "    .....		176 00
"    "    9th    "    .....		110 00
"    "    10th    "    .....		103 00
18th    "    1st    "    .....		150 00
"    "    2d    "    .....		348 00
"    "    3d    "    .....		172 00
"    "    4th    "    .....		280 00
19th    "    1st    "    .....		242 00
"    "    2d    "    .....		185 00
"    "    3d    "    .....		77 50
20th    "    1st    "    .....		122 25
"    "    2d    "    .....		220 00
Carried forward.....		<b>\$14,992 98</b>



80	Brought forward .....	\$14,992 96
	Paid Marshal for taking census—	
00	20th Ward, 3d District.....	128 00
00	" " 4th " .....	216 00
00	" " 5th " .....	147 00
00	" " 6th " .....	142 00
00	21st " 1st " .....	170 00
00	" " 2d " .....	215 62
00	" " 3d " .....	86 50
00	" " 4th " .....	215 00
00	22d " 1st " .....	140 00
80	" " 2d " .....	152 00
00	" " 3d " .....	110 00
72	" " 4th " .....	170 00
	D. C. Henderson, Superintendent and Secretary of Mar-	
00	shals, and taking census 4th District, 3d Ward.....	200 00
	C. T. Boyd, taking census, per resol'n. B'd. Supervisors.	87 00
	Theodore Starr, " " " "	90 00
	E. K. Kutz, " " " "	200 00
	Total amount.....	<u>\$17,462 08</u>

## COMMISSIONERS OF RECORD.

00	Paid R. Kelly, County Treasurer, for defraying necessary	
00	expenses of Commissioners of Record.....	<u>\$50,000 00</u>

## REIMBURSEMENT TO COUNTY TREASURER.

00	Paid Robert Kelly, Chamberlain, to reimburse him for	
00	advances made for salaries of Justices and others,	
00	as follows:	
00	Salary R. H. Morris, Justice Supreme Court, eleven	
00	quarters, ending 30th September, 1855.....	\$4,125 00
00	Salary T. W. Clerke, Justice Supreme Court, seven	
00	quarters.....	2,625 00
00	Carried forward.....	<u>\$6,750 00</u>

Brought forward.....	\$6,750 00
Salary E. P. Cowles, Justice Supreme Court, from 12th March to 30th September, 1855.....	825 00
Salary late N. B. Blunt, District Attorney, per resolu- tion Board of Supervisors.....	2,500 00
Salary W. W. Drinker, late Police Justice, per resolu- tion Board of Supervisors.....	585 85
W. H. Cook, furniture for Court, per resolution Board of Supervisors.....	2,878 00
	<u>\$13,538 85</u>
Less amount drawn from County Contingencies...	2,163 85
Total amount.....	<u>\$11,375 00</u>

## CATHARINE MARKET.

Paid for carpenters' work, building Catharine fish market	<u>\$5,764 00</u>
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## FIREMEN'S HALL.

Paid for carpenter work.....	\$3,000 00
“ mason work.....	3,511 00
Total amount.....	<u>\$6,511 00</u>

## DETAIL OF RECEIPTS ON ACCOUNT OF CITY GOVERNMENT FOR YEAR 1855.

## BOARD OF HEALTH.

Received from City Inspector, surplus of funds drawn from treasury, to defray expenses of hos- pital in Franklin street.....	177 03
“ “ do. for proceeds of sale of furniture in do	144 53
“ “ A. C. Flagg, warrants drawn, not issued.	175 25
“ “ R. J. Dillon, amount of judgment obtained es. Arthur Moorty, for dirt and ashes sold by City Inspector in 1854.....	271 8
Total amount.....	<u>\$768 62</u>

## COUNTY CONTINGENCIES.

Received from A. C. Flagg, Comptroller, warrants drawn, not issued.....	\$837 03
“ “ G. W. Matsell, Chief of Police, redemption of dogs, balance of year 1853.....	32 62
“ “ do. do. for year 1854 .....	650 94
“ “ do. do. ....	887 48
“ “ A. C. Flagg, Comptroller, to reimburse the treasury for amount paid for rent of room for Commissioners of Central Park.....	1,278 50
<b>Total amount.....</b>	<b><u>\$3,686 57</u></b>

## CLEANING STREETS.

Received from A. C. Flagg, Comptroller, for warrants drawn, not issued.....	\$263 28
“ “ A. C. Flagg, Comptroller, for warrant drawn, not issued.....	40 00
“ “ J. Rose, Collector City Revenue, for ma- nure sold.....	51 66
“ “ Morgan L. Mott, Superintendent of Streets, for manure sold.....	2,813 18
“ “ Morgan L. Mott, Superintendent of Streets, for sales of personal property.....	474 31
“ “ Morgan L. Mott, Superintendent of Streets, sales of old materials.....	1,102 69
<b>Total amount.....</b>	<b><u>\$4,745 12</u></b>

## DONATIONS.

Received from A. C. Flagg, Comptroller, for warrants “ “ drawn, but not issued.....	<b><u>\$148 22</u></b>
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## ELECTIONS.

Received from A. C. Flagg, Comptroller, for warrants drawn, not issued.....	\$72 75
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## ERRORS AND DELINQUENCIES.

Received from A. C. Flagg, Comptroller, for warrants drawn, not issued.....	\$181 95
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## FIRE DEPARTMENT.

Received from A. Carson, Chief Engineer, for sale of old materials.....	\$666 56
“ “ A. C. Flagg, Comptroller, for warrants drawn, not issued.....	830 00
Total amount.....	<u>\$1,496 56</u>

## INTESTATE ESTATES.

Received from P. B. Sweeny, Public Administrator, balance to credit of the following estates, viz:	
B. H. Muler.....	\$1,680 56
H. Oswald.....	3,440 20
T. Nugent.....	126 77
J. S. Bendall.....	268 81
J. Murphy.....	145 00
Jas. Henderson.....	127 57
S. Tavis.....	131 59
C. Morris.....	510 95
E. S. Delahue.....	275 89
J. Martin.....	341 21
Total amount.....	<u>\$7,048 55</u>

## LAMPS AND GAS.

Received from A. C. Flagg, Comptroller, for warrant drawn, not issued.....	<u>\$5</u>
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## POLICE.

Received from G. W. Matsell, Chief of Police, amount found on Mary and Maria Kiernan.....	\$41 00
“ “ G. W. Matsell, Chief of Police, amount collected from advertising stolen property.....	86 92
“ “ A. C. Flagg, Comptroller, for warrants drawn, not issued.....	25 50
<b>Total amount.....</b>	<b><u>\$103 42</u></b>

## PRINTING.

Received from proprietors of National Democrat, amount overpaid.....	\$0 50
“ “ A. C. Flagg, Comptroller, for warrants drawn, not issued.....	76 81
“ “ B. Barclay, amount drawn for advertising returned.....	8 00
<b>Total amount.....</b>	<b><u>\$85 31</u></b>

## ROADS AND AVENUES.

Received from A. C. Flagg, Comptroller, for warrants drawn, not issued.....	<u>\$320 13</u>
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## SEWERS—REPAIRING AND CLEANING.

Received from Myndert Van Schaick, President Croton Aqueduct Department, for permits granted to connect with sewers.....	<u>\$27,251 20</u>
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## SALARIES.

Received from A. C. Flagg, Comptroller, for warrants drawn, not issued.....	\$863 31
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OFFICERS' FEES.

Received from A. C. Flagg, Comptroller, warrant drawn, not issued .....	<u>\$4 00</u>
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WATER PIPES.

Received from Myndert Van Schaick, President Croton Aqueduct Department, for sale of old materials.	<u>\$1,631 84</u>
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DOCKS AND SLIPS.

Received from Hudson River Railroad Company, interest on bond.....	\$450 00
“ A. C. Flagg, Comptroller, warrant drawn, not issued .....	2,000 00
“ A. C. Flagg, Comptroller, amount received from Frost, for the extension of pier No. 23, East river, two-thirds of cost of second extension, and half the cost of repairs on said pier....	<u>4,725 90</u>
Total amount .....	<u>\$7,175 90</u>

REVENUE BONDS OF 1855.

Received from sundry persons, for equal amounts of Revenue Bonds, in anticipation of the revenues of 1855 .....	<u>\$5,584,900 00</u>
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ASSESSMENT BONDS OF 1855.

Received from sundry persons, for equal amounts of As- sessment Bonds, issued in anticipation of as- sessments confirmed by the Common Council..	<u>\$1,170,800 00</u>
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MONEYS REFUNDED ON ASSESSMENT SALES.

Received from Aug. Purdy, Clerk of Arrears, for moneys paid in, to the credit of this account, for sales for assessments, declared void by courts.....	<u>\$5,144 17</u>
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## CHARGES ON ARREARS OF TAXES.

Received from Augustus Purdy, Clerk of Arrears, for moneys collected for advertising sales.....	<u>\$607 75</u>
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## FENCING VACANT LOTS.

Received from Isaac Edwards, Collector of Assessments.	\$417 29
“ Augustus Purdy, Clerk of Arrears.....	87 77
Total amount.....	<u>\$505 06</u>

## INTEREST ON ASSESSMENTS.

Received from Isaac Edwards, Collector of Assessments, for int. collected on various assessments	\$17,044 24
“ Augustus Purdy, Clerk of Arrears, do....	13,923 32
Total amount.....	<u>\$30,967 56</u>

## STREETS OPENING.

Received from Isaac Edwards, Collector of Assessments, for collections on various openings.....	796,523 91
“ Augustus Purdy, Clerk of Arrears, for collections on various assessments.....	8,383 07
“ P. Lorillard, for assessment for widening Duane street.....	12,575 00
Total amount.....	<u>\$817,481 98</u>

## STREETS PAVING.

Received from Isaac Edwards, Collector of Assessments, for collections for various assessments..	\$566,831 07
“ Augustus Purdy, Clerk of Arrears, for do.	73,234 74
“ R. J. Dillon, Corporation Counsel, for judgment vs. William Colgate, for unpaid assessment.....	612 58
“ A. C. Flagg, Comptroller, warrant drawn in 1854, favor of J. Pettigrew, not issued	141,168 87
Total amount.....	<u>\$781,847 26</u>

WELLS AND PUMPS.

Received from Isaac Edwards, Collector of Assessments.	\$68 97 <sup>1</sup>
"    Augustus Purdy, Clerk of Arrears.....	<u>237 96</u>
Total amount.....	<u>\$301 83</u>

CITY INSPECTOR'S LIENS ON LOTS.

Received from Isaac Edwards, Collector of Assessments.	\$5,522 91
"    Augustus Purdy, Clerk of Arrears.....	<u>6,755 14</u>
Total amount.....	<u>\$12,278 05</u>

COMMON SCHOOLS.

Received from F. W. Edmonds, Chamberlain, quota of school money to the county of New York, from the State School Fund.....	<u>\$37,068 62</u>
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COUNTY CLERK'S OFFICE.

Received from R. B. Connolly, County Clerk, for fees of office.....	<u>\$14,390 80</u>
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SURROGATE'S OFFICE.

Received from A. W. Bradford, Surrogate, for fees of office.....	<u>\$14,926 20</u>
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SUPERIOR COURT.

Received from George T. Maxwell, Clerk of the Superior Court, for fees collected.....	<u>\$7,687 77</u>
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COMMON PLEAS.

Received from B. H. Jarvis, Clerk, fees collected.....	<u>\$5,125 03</u>
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## TAXES OF 1854 AND PREVIOUS.

Received from H. Hart, Receiver of Taxes, and Augustus Purdy, Clerk of Arrears, for collection for taxes of 1848 and previous.....	\$144 15
“ “ “ 1849.....	506 18
“ “ “ 1850.....	664 88
“ “ “ 1851.....	752 18
“ “ “ 1852.....	12,140 33
“ “ “ 1853.....	62,987 59
“ “ “ 1854.....	472,432 71
* Total amount.....	<u>\$549,627 97</u>

## TAXES OF 1855.

Received from Harvey Hart, Receiver of Taxes, amount collected on tax of 1855.....	<u>\$4,729,868 52</u>
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## INTEREST ON TAXES OF 1854 AND PREVIOUS.

Received from Harvey Hart, Receiver of Taxes, and from Aug. Purdy, Clerk of Arrears, for collections of interest of taxes of 1848 and previous...	\$105 61
“ “ “ “ 1849.....	86 74
“ “ “ “ 1850.....	180 99
“ “ “ “ 1851.....	112 72
“ “ “ “ 1852.....	3,969 68
“ “ “ “ 1853.....	12,536 79
“ “ “ “ 1854.....	35,134 50
Total amount.....	<u>\$52,127 03</u>

Of the above amount there was collected by

Harvey Hart, Receiver of Taxes.....	\$378,002 06
Aug. Purdy, Clerk of Arrears.....	165,188 44
Commutation paid in Treasury.....	6,487 48
	<u>\$549,627 97</u>

INTEREST ON TAX OF 1855.

Received from Harvey Hart, Receiver of Taxes, for interest collected on tax of 1855.....	<u>\$5,907 70</u>
--	-------------------

COLLECTING FEE STATE MILL TAX.

Received fees for collecting and remitting State Mill Tax, $\frac{1}{2}$ per cent. on \$346,678 16.....	<u>\$17,338 90</u>
---	--------------------

BUILDING LOAN STOCK, NO. 3.

Received from the Commissioners of the Sinking Fund, for investment in this stock.....	<u>\$100,000 00</u>
--	---------------------

BUILDING LOAN STOCK, NO. 4.

Received from the Commissioner of the Sinking Fund for an equal amount of stock.....	<u>\$40,000 00</u>
--	--------------------

DIVIDEND ON BANK STOCK.

Received dividend on stock of the Manhattan Company...	<u>\$140 00</u>
--	-----------------

CHARGES ON ARREARS OF ASSESSMENTS.

Received from Aug. Purdy, Clerk of Arrears, for amount collected by him, per returns.....	\$961 00
"    "    Isaac Edwards, Collector of Assessments, for amount collected by him, per returns.....	<u>5 00</u>
Total amount .....	<u>\$966 00</u>

N. B.—The receipts exhibited in the foregoing statement from A. C. Flagg, of warrants not issued, are for warrants drawn during the years 1852, 1853 and 1854, but having been refused, or not called for, were returned to the treasury and thus canceled.



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SEMI-ANNUAL REPORT  
OF  
THE COMPTROLLER  
OF THE CITY OF NEW YORK,  
OF THE  
Receipts and Expenditures of the City Government,  
FOR  
**TWELVE MONTHS,**  
FROM THE FIRST DAY OF JULY, 1855, UNTIL THE SAME PERIOD OF 1856.



NEW YORK:  
McSPEDON & BAKER, PRINTERS TO THE COMMON COUNCIL,  
1856.

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**In Common Council.**

**SEPTEMBER 3d, 1856.**

**THE SEMI-ANNUAL REPORT OF THE COMPTROLLER, of the Receipts and Expenditures of the City Government, for twelve months, commencing on the first of July, 1855, and extending to the first of July, 1856, was received, laid on the table, and ordered to be printed.**

**D. T. VALENTINE,**  
*Clerk of the Common Council.*

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**Department of Finance,**  
**COMPTROLLER'S OFFICE, CITY OF NEW YORK,**  
July 31, 1856. }

*To the Common Council:*

The twentieth section of the charter of 1830, provides as follows:

§ 20. " It shall be the duty of the Common Council to publish, two months before the annual election of the charter officers in each year, for the general information of the citizens of New York, a full and detailed statement of the receipts and expenditures of the Corporation during the year ending on the first day of the month in which said publication is made; and in every such statement, the different sources of city revenue, and the amounts received from each; the several appropriations made by the Common Council; the objects for which the same were made, and the amount of moneys expended under each; the moneys borrowed on the credit of the Corporation; the authority under which each loan was made, and the terms on which the same was obtained, shall be clearly and particularly specified."

This report is intended to embrace the financial operations of the city government for twelve months, commencing on the first of July, 1855, and extending to the first of July, 1856; thus covering six months of the year 1855, and the same number of months of the year 1856.

The financial operations of the city government may be classified as follows:

1. The ordinary expenditures for the support of the city government, which are paid almost entirely by an annual tax.
2. The receipts and expenditures on account of the City Debt. These embrace the revenue arising from water rents of the Croton Aqueduct, and all revenues from the rents of piers, markets, and public property of every description, with interest on mortgages for sales of real estate, &c.

3. The receipts and payments on account of assessments, and awards in opening streets, public places, &c. These are the awards and assessments made by Commissioners appointed for the purpose by the Supreme Court, and which are confirmed by the Court. These payments are made out of the appropriation for "Streets Opening."

4. Receipts and payments on account of assessments on the property holders for regulating, grading, flagging and paving streets, filling sunken lots and fencing those which are vacant. Contracts for this work are made by the Street Department; payments are made from the treasury, and the expenses are levied on the property holders, by Assessors in the Street Department. Accounts, under these different heads, are paid from the appropriation for "Streets Paving."

5. The receipts and expenditures for the construction of sewers. The Croton Aqueduct Board, by the act, chap. 383, of the laws of 1849, is empowered to make all contracts for the construction of sewers. The expense is provided for by an assessment on the property benefited by the construction of the sewer. The present year there is a distinct appropriation of \$388,650 for this object, and accounts have been opened with each sewer contracted for. Heretofore, payments for sewers have been made from the appropriation in the Street Department for "Street Paving."

6. The receipts and payments on account of Revenue Bonds. Revenue Bonds are issued, and a temporary debt is thus created, in anticipation of the revenue derived from the annual taxes. This mode of supporting the government by borrowing, until the taxes can be collected, is provided for in each ordinance making the annual appropriation, as follows:

"The Comptroller is hereby authorized to borrow, from time to time, on the credit of the Corporation, in anticipation of its revenues, and not to exceed in amount such revenues, such sums as may be necessary to meet the expenditures under the appropriations for the current year."

Under this ordinance, the Comptroller has borrowed, on Revenue

Bonds, since the first of January last, the sum of \$5,040,765, in anticipation of the tax, which by law should be ready for collection on the first of September, and from which the Revenue Bonds will be reimbursed as they fall due. It will be seen, by referring to Statement No. 18, that the city has paid off, in the twelve months preceding first of July, \$4,210,600 of the Revenue Bonds of 1855, and \$50,000 of those of 1856; thus paying \$4,260,600 of this temporary debt.

The charter of 1830 limits the sum to be borrowed, in any one year, to the revenues of that year. The 19th section of the charter is as follows:

§ 19. "The Common Council shall not have authority to borrow any sums of money whatever on the credit of the Corporation, except in anticipation of the revenue of the year in which such loan shall be made, unless authorized by a special act of the legislature."

The Revenue Bonds are based on the revenue derived from the annual taxes, and hence the tax levy, which exceeds seven millions of dollars, establishes a very broad basis for borrowing on Revenue Bonds.

The expenses of the city proper, as shown in Statement No. 1, are paid indiscriminately, from moneys obtained by the issue of Revenue Bonds, and those coming into the treasury from taxation. The Comptroller, for example, in November, 1855, makes up an estimate for the support of the government for the calendar year of 1856. The provisions of the tax laws require about eight months of the calendar year before the taxes begin to come in, and nine or ten months before very large sums are received; hence the necessity of using Revenue Bonds to anticipate a large portion of the \$7,075,425 72, which will begin to come into the treasury in September, and a considerable portion of which will not be realized by the payment of taxes, during the calendar year. At the close of the year 1855, there was in arrear \$1,061,720 20 of the sum levied in the preceding July.

The current expenses of the calendar year of 1856, when the year closes, will have been paid by about \$5,000,000, procured by the issue



of Revenue Bonds, as before stated, and about \$2,000,000 derived from the payment of taxes.

It is also necessary to look beyond the footings of Statement No. 1 for the extent of the burthens annually borne by the tax payers. Beside payments on account of the expenses of the city government of \$4,183,537 81 as shown in that table, the following sums, in addition, are given in Statement No. 2, as "Trust Funds," but which sums are also derived from taxation, viz:

State Mill Tax.....	\$346,678 16
Common Schools for State.....	214,257 92
"    "    for City.....	1,023,812 89
To pay debt for Building Loan Stock.....	50,000 00
Commissioners of Records.....	50,000 00
Census of 1855.....	17,462 08
This makes a total of.....	<u>\$1,702,211 05</u>

Expended in twelve months preceding July 1, 1856, which is paid by taxation, beyond the sum paid by tax for the ordinary support of the city government, as shown in statement No. 1.

#### APPROPRIATIONS, EXPENDITURES AND RECEIPTS.

Statement No. 1 shows the whole amount of appropriations for the calendar years 1855 and 1856; also, the expenditures for six months of the year 1855, from July 1st to December 31st, and six months of the year 1856, from January 1st to July 1st; also, in the last column, the total sums expended under the various heads for the twelve months preceding July 1st, 1856, to wit:

For six months of 1855.....	\$1,587,016 61
"    "    1856.....	2,596,521 20
Total.....	<u>\$4,183,537 81</u>

Statement No. 2, shows the appropriations made in 1855 and 1856, on account of Trust Funds and Special Accounts; also, the sums paid

out of the treasury on account of these funds, for six months in 1855, and six months in 1856, and the total expenditures for twelve months preceding July 1st, 1856.

This table embraces the large sums which pass through the treasury, by borrowing on Revenue Bonds, in anticipation of the annual tax, and in paying these bonds when the tax is realized. It also embraces the sums which are borrowed on what are denominated Assessment Bonds. These bonds are issued to borrow money in anticipation of the collections by assessments for grading and paving streets, building sewers, &c. This is done to get money, in anticipation of the collection by assessments, to enable the treasury to pay the contractor on the work, as soon as his labor is done.

The total sum which has passed through the City Treasury, on account of "Trust Funds," for the twelve months preceding the 1st of July, 1856, including the sum paid on the Central Park, amounts to \$11,243,473 72.

Being for six months of 1855.....	\$3,978,824 86
And for six months of 1856.....	<u>7,264,648 86</u>
Total for twelve months.....	<u>\$11,243,473 72</u>

Statement No. 3, shows the receipts and expenditures of the city government, including "Trust Funds," for twelve months preceding July 1st, 1856.

The totals of this statement are as follows:

Expenditures.....	\$15,427,011 53
Receipts.....	<u>14,564,809 77</u>
Excess of Expenditures.....	<u>\$862,201 76</u>

Statement No. 4, has been prepared for the purpose of showing the total amount included in the tax levy for a series of seven years. This statement includes not only the sums raised annually by a direct tax, on account of the various objects for the ordinary support

of the city government, but also, the large sums before referred to for the maintenance of the Free School System of the city, the assessment on account of the State School System, the Mill Tax, and some other items, which in the accounts of the Finance Department, are mixed up with "Trust Accounts." This statement may therefore be referred to, as an exhibit of the whole sum annually levied on the city, by a tax on real and personal estate, in each year, from 1850 to 1856, both inclusive. This statement will not show the exact sum expended in each year, for the various objects enumerated in the table, but is a close approximation to the aggregate sum, included in the tax levy of each year. For example there is, in 1850, standing against the item of "arrearages of previous year," the sum of \$290,000 which properly belongs to the expenditures of 1849. In 1853 the tax is increased \$742,000, by an excess of expenditures in 1852. In 1855, the assessment for arrearages is \$481,000 which arises from an excess of expenditures in 1854, and in 1856 the assessment for arrearages is \$415,932 88 to meet the excess of expenditures in 1855.

#### INCREASE OF TAXATION.

The increase of the sum annually assessed on each property holder in the city, is a matter which occasions much anxiety and complaint, and in the minds of many, excites alarm for the future, in regard to property within the reach of these excessive annual exactions. Those who have an agency in the administration of the city government, may be rightfully called on by those who bear these severe burdens, for the cause of them and their necessity. They have a right to be informed why the taxes of 1856, for the support of the government in its several departments, are greater than was demanded in 1855, for the service of the government in the support of the same departments. They have a right, also, to be informed in this report, which the charter of 1830 requires to be published, "for the general information of the citizens of New York," in what particular departments of the public service, expenses have been increased, to the end that they may investigate the facts, find out the causes of the increase, and be enabled to apply a remedy where wrong exists, and make a just discrimination between those of their agents whose infidelity is established by the examination, and those who are found faithful to their trusts.



This examination, to be useful, must be made with care, a full knowledge of the subject, and a just discrimination. The expenses of the city and county of New York are provided for by an annual tax; the revenues of the Corporation, and all receipts for property sold, being pledged to the public creditors for the payment of the city debts. A mere increase of taxation, therefore, when the rapid growth of the city is considered, is not, of itself, evidence of unfaithfulness of the public agents, or of extravagance in the public expenditures. This applies with considerable force to the expenses of the Courts, the Board of Education, the Alms-house, Police, &c. The Common Council and the Departments, since the organization under the ordinance of 1849, have no excuse for any material increase of expense, except the addition of thirty-eight members to the Board of Councilmen, and those departments which are connected with the construction of buildings, and machinery in the Fire Department; the repair and cleaning of the streets, and other works which increase with the extension of the city.

Whilst the increase of the city may be referred to as a justifiable cause for a considerable increase of taxation, is it sufficient to justify an increase of more than two millions of dollars, in the short period from 1853 to 1856? The levy of 1853 was based mainly on the expenditures of 1852, and included \$742,000 for arrearages of 1852. The valuations, comparing 1853 with 1856, are as follows:

1856.....	\$513,939,279 94
1853.....	413,631,382 94
Increase of valuation.....	<u>\$100,307,897 00</u>

The increase of the assessed valuation of the property of the city and county, comparing 1853 with 1856, shows an increase of about 25 per cent.; and the increase of taxation, comparing the same years, is about 40 per cent.

If the addition to the mill tax, say \$500,000, be deducted from the increase of 1856 over 1853, the per centage of increase on the tax levy would be about 30 per cent., being ten per cent. less than is stated above.

This still shows the increase on the tax levy, at five per cent. more than the increase on the assessed valuation. Even this shows extravagance, if not something worse, in the cost of supporting the government. With the enormous increase of assessable property from year to year, a frugal administration of the government, after making due allowance for the increase of expenses before alluded to, ought to show a gradual diminution in the rate of taxation, from year to year, as the wealth of the city expands.

There are certain large assessments in the tax levy, the increase of which are not, in any respect, attributable to the increase of the city; such as the tax of a mill and a quarter levied by a general law of the legislature, for the support of the state government, and the levy for the maintenance of the Free Schools of the state.

The municipal government is reproached for the excessive expenditures from the city treasury, and for the enormous increase in the annual taxes. These complaints, on the part of the citizen, are too well founded to warrant a general denial; but, in some cases, they are misunderstood. And the Common Council and the departments are sometimes held responsible for seemingly excessive increases in taxes, over which they can exercise no restrictive power. This is particularly the case with the State Mill Tax, of \$608,000, and the State School Tax, of \$271,000, making together \$879,000. The Common Council cannot limit or control the expenditure of the Board of Education, or of the Alms-house, amounting, together, to. . . \$1,944,000 00

The tax levy of 1856, as shown in statement No. 4, is.	\$7,075,425 7
That of 1853.....	5,069,650 05
Increase.....	<u>\$2,005,775 67</u>

Let us then look at the same statement No. 4, and see in what departments this increase of two millions of dollars in the tax levy, is produced in the short space of three years.

The tax levy in 1853 and 1856, in the departments, and for the objects named below, are as follows, viz:

	1853.	1856.	INCREASE.
Governors of Alms-house..	\$385,000 00	\$925,000 00	\$540,000 00
Board of Education.....	604,000 00	1,023,354 30	419,354 30
Commissioners of Record..	.....	150,000 00	150,000 00
State Mill Tax.....	103,408 23	603,826 08	505,417 80
Interest on Central Park..	.....	162,422 15	162,422 15
Interest on Revenue Bonds.	75,000 00	220,000 00	96,000 00
	\$1,167,408 23	\$3,089,602 54	\$1,873,194 31

The increases in the tax levy of 1856, compared with 1853, for the objects named below, are to be answered for by the Common Council, and the departments whose action has caused the increase, viz:

	1853.	1856.	
Lighting Lamp Districts..	\$300,000 00	\$396,367 00	\$96,367 00
Police.....	615,000 00	828,500 00	213,500 00
Interest on Revenue Bonds.	75,000 00	220,000 00	49,000 00
Interest on Assessment "	.....	60,000 00	60,000 00
Salaries.....	235,000 00	369,200 00	134,200 00
	\$1,225,000 00	\$1,874,067 00	\$553,067 00

The increase of interest on Revenue Bonds is owing mainly to the increase of expenditures, and this increase, say \$145,000, is charged, \$49,000 to the Common Council, and \$96,000 to the causes which have produced the increase in the tax levy of \$1,873,194 31. The sum necessary to pay the state tax of \$608,000 has been borrowed since the first of January, in anticipation of the sum levied for 1856, and not one dollar of which has yet been received. This adds largely to the amount of interest paid on Revenue Bonds.

The fiscal year of the state commences on the first of October, and ends on the 30th of September, of the following year. The fiscal year of this city, is the calendar year, from January 1st to December 31st, of the same year. The act levying a tax for state purposes of one mill and a fourth, took effect at the commencement of the state



fiscal year, October 1, 1855, about forty days after the confirmation of our tax levy for 1855, and after the tax books had been a month in the hands of the Receiver of Taxes. And the city has thus been called on to pay more than six hundred thousand dollars into the State Treasury, some six or eight months before a dollar of the amount could be collected from the tax payers by the laws applicable to the collection of taxes in this county.

The preceding statement shows, that a large portion of the increase of taxes is attributable to causes over which the Common Council has very little control. And even the increase of the pay of police, and the addition to the cost of lighting the lamp districts, is under resolutions passed by the Common Council of 1852.

The municipal government, however, has been remiss in not curtailing its expenses. The comparison between 1852-3, and 1856, does not reach the great evil. The expenses of 1852 and 1853, for the ordinary support of the government, were one-fourth, if not one-third more than they ought to have been; and the Common Councils of 1853-4-5, ought to have adopted a system which would have lessened the expenses. As they failed in this important duty, it rests with the present Common Council, in the last few months of their term, to redeem the legislative department from the imputation of having so long neglected this important duty.

#### CLEANING THE STREETS.

When, by the charter of 1853, it was made imperative on the Department of Streets and Lamps to make arrangements for cleaning the streets by competition and by contract on sealed bids, the head of the department and the Superintendent of the Bureau for Cleaning Streets, expressed a strong conviction that the streets could not be cleaned by contract, and all the inspectors and the cartmen, and those who delivered them tickets as tokens for a warrant on the Treasury, were all of the same opinion. that the streets could not be cleaned by contract. At last, however, the city was divided into four large districts, and contracts were made with substantial contractors, with adequate security. This was in 1853. The next year there was a new

Commissioner of Streets and Lamps, who also was impressed with the belief that the streets could not be cleaned by contract. The Common Council, however, divided the city into nineteen districts, in order to insure more competition, and in 1854 arrangements were made for cleaning the streets by contract. The aggregate amount of these contracts was \$162,220. and the appropriation for cleaning streets for 1855, was \$170,000.

The present incumbent, Mr. Ebling, entered upon his duties in January, 1855, when these contracts were going on, and after the appropriation of \$170,000 had been made.

Soon after the commencement of his term of office, a proposition was made to him by Smith, Seckles & Co., the object of which was to introduce an improved system for cleaning the streets, by the aid of certain machines, and an enlargement of the carts for carrying off the dirt; and last, though not least, the use of a much larger portion of muscle, where it was necessary to sweep the streets by hand labor.

Mr. Ebling placed a number of documents in the hands of the Comptroller for examination. As the object of this movement, professedly, was to clean the streets more promptly and perfectly, at less cost than even under the contracts made by Mr. Glasier, no objection was made on the part of the Finance Department, to having the experiment tried, as soon as it could be done consistently with the rights of those who then had contracts. The credit, however, of introducing the new system is due exclusively to Mr. Ebling and the Mayor; and the Comptroller co-operated to bring about cleanliness in the streets, at a cost not to exceed the amount which the city at that time were obligated to pay. The first arrangement with Smith, Seckles & Co., which came to my knowledge, was made in writing, by which they engaged to clean the wards, bid off by Patrick Coyle, for about three months, at the rate stipulated in his contract. This they performed in a manner acceptable to the Mayor, and satisfactory generally to the inhabitants of the wards.

In July, 1855, the contracts made in 1854 terminated, and Mr. Eb-

ling issued proposals for new contracts for one year. The bids were opened on the 12th of July, 1855, for cleaning the streets of the city for one year, commencing on the 17th of the same month. The aggregate amount of the bids for cleaning the streets of the city for one year, not including the Tenth Ward, the contract for which did not end at the same time with the other wards, was \$144,000. The contract price for cleaning the Tenth Ward was \$8,849. This makes the total cost of cleaning the whole city equal to \$152,849.

A few days after the bids were opened, on the 16th of July, Mr. Ebling reported them to the Board of Councilmen, and called their attention to the persons who were the lowest bidders, with adequate security, and who, by the express terms of the 12th section of the charter of 1853, were entitled to these contracts. So far as the action of the Comptroller could have any influence on this question, it was used in favor of complying with the charter, as may be seen by his letter to Mr. Ebling, dated June 30, 1855, and another dated July 21, of the same year. Copies of these letters are annexed, and marked Nos. 5 and 6. The first urges the Commissioner to issue proposals for contracts, and the second letter urges him to give the possession of the streets to those to whom he had awarded the contracts as the lowest bidders, with adequate security. This advice was disregarded, and he went forward with the use of the money and credit of the city, and apparently with an expectation of finding protection in the "masterly inactivity" of the Common Council. In the mean time, and I believe after the second letter was written, the Common Council, instead of acting promptly on these contracts, which promised a saving to the city of one half the expense of cleaning the streets, a majority of that Board delayed action on them for many months, and in the mean time passed an ordinance a few days after the street contracts were reported to them, that no contract should be executed by the contracting department, *until the same was confirmed by the Common Council*. Those contracts were not confirmed during the contract year. And during that period the Department of Streets and Lamps, under the direct sanction and countenance of the Common Council, continued the expenditure of money without contract, and thus rolled up an amount of arrearages for the year 1855, from the middle of July to the close of



the year, of about one hundred and seventy thousand dollars; of this sum \$145,000 was included in the Comptroller's estimate, (Document 69 of Ald., 1855.) And the balance of the arrearages above stated was necessarily paid from the appropriation for the fiscal year of 1856. This appropriation was \$259,224. The sum drawn for arrearages, (\$34,000,) left, for 1856, the sum of \$225,000, and this sum has been expended, as shown by the statement of the Commissioner, in a little more than half the year 1856.

Let us, then, put these figures together, and see with what propriety the Commissioner now calls on the Common Council and the Finance Department to place another hundred thousand dollars at his disposal, to be spent in violation of the charter of 1853, and which must be borrowed and paid by the Common Council and the Comptroller, in violation of the 19th section of the charter of 1830.

The appropriation for arrearages for cleaning streets for 1855:

See Doc. 69 Ald., pages 141 and 142.....	\$145,955 76
Annual Appropriation for 1856 .....	259,224 00
	<hr/>
Total.....	\$405,179 76

According to Mr. Ebling's statement, the whole of this enormous sum of \$405,179 76, has been expended since the offers were made to him in July, 1855, by responsible bidders, for cleaning the streets for one year, for about \$150,000.

But it is said, in extenuation, that the Comptroller, without any requisition from the Commissioner of Streets and Lamps, has drawn on the appropriation for street cleaning. This is true to a limited extent. Under a resolution of the Common Council, referring the settlement of all the previous contracts to him, with full power, the Comptroller has paid, since the bids for the new contracts were opened, in July, 1855, the sum of about \$15,000, not differing essentially from the sum which he supposes might, at that date, have been on hand of the regular appropriation of 1855.

There was also paid to Alderman Baird, on his contract with the Mayor, for removing ice from Broadway, the sum of \$2,300. In any event there must have been expended by the Commissioner, after making every reasonable allowance, at least \$350,000, being more than double the sum which the bidders required for cleaning the streets—\$152,000.

The Commissioner of Streets and Lamps, in his communication of the 4th of August, alludes to the payment of \$34,000 out of the appropriation of 1856, for arrearages of 1855. This sum was paid by the Comptroller in settling for the arrearages of 1855, but these payments were made on the rolls of Mr. Ebling for expenditures not included in the amount of arrearages returned to the Comptroller by Mr. Ebling, in the estimate of November last. This matter is explained in a report from the Finance Department to the Board of Councilmen, July 11, 1856, page 215. The preceding statement, showing the expenditures for the contract year, from July, 1855, to July, 1856, covers the period during which this expenditure of \$34,000 was made by Mr. Ebling. There was put in the appropriation for arrearages, as reported to the Comptroller by Mr. Ebling, \$145,000. When the accounts of Mr. Ebling came in for payment, they exceeded this sum by \$34,000, as shown in the report of August 11, before referred to, and there was no alternative but to pay the difference from the appropriation for 1856. But, as before stated, as the year embraced in this report is from July, 1855, to July, 1856, it has no bearing whatever, and cannot extenuate the heavy draft from the treasury beyond the amount for which the work was to have been performed by the contractors.

The pretence that the streets cannot be cleaned by contract has no foundation in reason or common sense, to rest on. The Croton Aqueduct Department has no difficulty in constructing sewers by contracts made on sealed bids. Their works are much more intricate and difficult than those for cleaning the streets. It was said, in 1853, that the oil lamps of the city could not be lighted by contract, and yet Mr. Bellows, an upright and thorough business man, agreed to furnish the oil, employ the lamplighters, and do for the city for \$52,700 what had



previously cost \$100,000 annually. He has faithfully done the work for two years in a very satisfactory manner, at a saving of about \$50,000 per annum to the city. When this work was done by the Commissioner of Streets and Lamps, in 1853, it required eighty men to light the lamps. The contractor performed the same work with forty. This is the only assignable reason for not doing the work by contract.

Under the street contracts of July, 1854, Mr. Bush cleaned the Fifteenth Ward for the whole year, in a satisfactory manner, and was not a loser by the contract. Mr. Dykes completed his contract for the Tenth Ward, and has made no claim for any allowance beyond his contract price. Mr. Dykes was one of the persons employed by Mr. Genin, who, so fortunately for the present generation, and for posterity, made the discovery that Broadway could be cleaned effectually during a certain portion of the twenty-four hours, when the living throng which seems almost to block up that great thoroughfare during the day and half the night, were withdrawn for a few hours' repose.

Mr. Valentine, the present Alderman from the Eighteenth Ward, was surety for the person who had contracts for the Third, Fifth and Sixteenth Wards. Mr. Valentine was compelled to complete the contracts, under peculiar embarrassments, and yet he went through them in a satisfactory manner, and probably with some loss. This is a case which shows, that with substantial sureties, the contract system is not a failure, even where the contractor fails.

There are some other incidents connected with the effort of the Department of Streets and Lamps to get another hundred thousand dollars from the treasury to spend without contract, and in violation of the positive injunctions of the charter, to which reference will be made.

The 7th section, of the charter of 1849, provides as follows, viz:

"SEC. 7. No money shall be drawn from the city treasury except the same shall have been *previously appropriated to the purpose for*

*which it is drawn; and ALL APPROPRIATIONS shall be based upon SPECIFIC AND DETAILED STATEMENTS, in writing, of the several heads of departments, THROUGH THE COMPTROLLER."*

The head of the Department of Streets and Lamps, (disregarding the injunctions of the charter to contract for the work, and the Comptroller's efforts to induce him to do so, as shown in the letter of the 21st of July, 1855,) expended from July, 1855 to July, 1856, more than double the cost of cleaning the streets, as the charter requires; and when this was done, he does not make his application for the needed appropriation "through the Comptroller," according to the terms of the charter. In this way, no opportunity is afforded to the Comptroller of showing that the treasury could not be legally drawn upon without an act of the legislature, but application is made to the Board of Councilmen for the money; the Board of Health is convened, and very appropriately I have no doubt—because the call for a hundred thousand dollars to clean the streets, was deferred until only eleven hundred dollars remained—and this, and the yellow fever at quarantine, made it indispensable that the hundred thousand dollars should be placed at the disposal of Mr. Ebling, or the Board of Health, without any delay, and without much time to consider what had become of the four hundred thousand dollars which has been drawn from the treasury in about one year preceding the middle of July, 1856.

Instead of having the opportunity which the charter of 1849 evidently intended to give the Comptroller, of explaining his views in regard to every appropriation from the departments, he is summoned before a Committee of the Board of Health, to answer interrogations as to what his course of action would be, in case the Common Council, or the Board of Health, should pass resolutions directing him to pay a hundred thousand dollars to Mr. Ebling. To the questions whether he would pay on resolution from either of the bodies named, he answered in the negative. To this the chairman had the fairness to reply—"I knew this must be your answer, for such is the law."



And here it may be proper to call the attention of all who may desire to look at the facts, to the report of the Law Committee of the Board of Aldermen, of which Alderman Ely was a member, made on the 24th of September, 1855, and of the Law Committee of the Councilmen, on the 8th of October, of the same year. These opinions, with his own report on the same subject, which called them forth, were all printed by the Comptroller, at the commencement of the present fiscal year, and copies were sent to all the departments. There would have been, therefore, no doubt on the mind of any one who had examined these opinions, what the Comptroller's answer must be to the questions put to him. For more convenient reference, a copy of the Comptroller's communication to the Common Council of August 15, 1855, refusing to pay on the appropriation of \$128,000 for the Department of Repairs and Supplies, is appended, marked No. 7. Whilst the Comptroller avowed his fixed determination to adhere to the charter as interpreted by the Law Committees of the two Boards; he informed the Committee, that under the advice of the medical men to whom the law had confided the protection of the city from pestilence, he would take as large responsibilities as any other official agent of the government, in providing for the public health.

Whilst the Commissioner of Streets and Lamps, after making allowance for the payments on old contracts, and to Alderman Baird, has expended a much larger sum than was ever before paid in twelve months for cleaning streets, he has paid into the treasury, for manure, only the sum of \$6,946 78, in the year for which this report is made.

When Henry Arcularius expended \$300,000 a year for cleaning streets, he paid into the treasury about \$20,000 for manure. In 1851, Mr. Gedney cleaned the streets, at a cost of \$170,000, and paid to the treasury \$50,000 for manure sold.

This long statement has been prepared for the purpose of enabling the inhabitants of New York, for whose information this report is required to be published, to make a just distribution of the blame for the present condition of things in regard to the streets, between the Common Council; the Department of Streets and Lamps, and the Finance Department.

## THE REMOVAL OF DEAD ANIMALS FROM THE STREETS.

The inhabitants of the city, generally, and tax payers in particular, can congratulate themselves in regard to the reform brought about in the contract for cleaning streets. Under the old arrangement made by Dr. White, in 1850, and continued by Dr. Downing, during his term, the city was taxed about \$65,000 annually, for the removal of dead animals, offal, &c. And during the last three years there was an annual panic during the "dog days," in regard to pestilence, which was to be produced by leaving horses, and other animals, in the streets and lots, for days and weeks. This was during the suspension of payments to the contractor, and the obvious design was to force an entrance into the treasury by pestilence and consequent panic. Each Alderman who did not favor the largest expenditure, had his senses addressed by a dead dog or horse at his door; and the Comptroller, whose scent for corruption was supposed to be blunted by constant collision with it, was favored for a number of days, in the hot days of 1854, with a full view of a dead horse from the windows of his dwelling, and another from his office window, which looks out on Chatham street. And yet, the jaws of the treasury remained clenched against these pestilent arguments, except to pay \$22 for the removal of one of these dead animals, and \$7 for the other; thus, the view of those who favored the payment of \$65,000 annually, is a strong argument in favor of the economy of that contract.

Mr. Morton, who was a subordinate in the office for six years, entered on the duties of his appointment as the head of the department in January. In the first month of his term, he made a contract with responsible bidders, to remove the dead animals, offal, &c.; the contractors engaging to pay annually into the city treasury the sum of \$4,000, instead of drawing therefrom \$65,000, more or less, as had been done for the preceding five years. This contract, if carried out in good faith, will make a saving to the tax payers of the city of 345,000. Thus far, as I am assured by the City Inspector, the contractors have performed their work with promptness and energy, and no complaints have reached the Finance Department from any quarter—a state of things much improved, when compared with the preceding three years.



In view of the facts of this case, is the result of the first five years to be ascribed to the failure of the contract system, or the failure of the contracting department? If the fault is in the "contract system," why did it not embarrass Mr. Morton, as well as his predecessors?

#### BUREAU OF ARREARS.

The act organizing the Bureau of Arrears, passed July 20, 1853, provides as follows:

§ 7. "The Street Commissioner shall give to the Clerk of Arrears a separate return, with particulars of all arrears remaining unpaid on each and every assessment so entered, without delay, on the expiration of twelve months, as required in the preceding section, and of every assessment which was confirmed before the passage of this act, which had been due twelve months or over, or as soon as they shall have been twelve months due; and he shall, at the same time, notify the Comptroller of the aggregate amount of arrears of each assessment so returned, and balance on his books the accounts of arrears so returned, by charging the amount thereof to the Bureau of Arrears, and there shall thereafter be received no payments by him, or in his department, on account of arrears so returned."

§ 8. "The Clerk of Arrears shall, without delay, make a requisition on the Street Commissioner for any returns required by section 7 of this act, which may be omitted to be made."

In accordance with the last section, the Clerk of Arrears has made repeated requisitions on the Street Commissioner for the arrears of assessments, in his hands over twelve months, but as yet all the assessments confirmed by the Common Council, from January, 1855 to July, 1855, are yet unreturned by the Street Commissioner, and the Deputy Collectors appointed by Mr. Furey are, at the present time, making collections on the same, in total violation of section 7, before quoted. (a)

The city thereby suffers a loss of interest, for by section 15 of the

(a) Since this report was written, the Street Commissioner made, on the 28th August, 1856, the returns required.

same act, it is provided that interest shall hereafter be charged at the rate of twelve per cent. per annum, on all arrears of taxes and assessments returned to the Clerk of Arrears, from the time they become due until paid, and consequently those who neglect to pay their assessments for twelve months, and until the same should be returned to the Clerk of Arrears, are chargeable with twelve per cent. extending back to the time of confirmation, thus adding five per cent., to the legal rate of seven per cent. provided payment is not made to the Collector of Assessments within twelve months from the date of confirmation.

In the case of the assessment for extending Canal and widening Walker street, a striking instance is presented of the consequence of this neglect.

This assessment was returnable to the Clerk of Arrears, on the 1st of April, 1856, and is still unreturned. Since that period the Deputy Collectors of Assessments before mentioned have received on this assessment, for principal, the sum of \$215,558 58, and for interest, the sum of \$1,699 80.

Had this been returned to the Clerk of Arrears, as provided for by the law, the interest received would have been \$2,991 73 or \$1,291 93 more than has been received by these deputies. This is only a single case, (although a large one,) selected from the list of unreturned assessments, but it will be seen that a large amount must have been received on the long list of other unreturned assessments with the same interest.

Statement No. 8, shows a list of the assessments required by law to be returned to the Clerk of Arrears, up to July 1, 1856, and which are still in the hands of the collectors.

Statement No. 9, shows a list of assessments made by the assessors in the Street Department, confirmed from January 1st to July 1st, 1856.

Statement No. 10, shows the assessments that have been made by



the Bureau of Assessors, and not submitted to the Common Council for confirmation to August 16, 1856. Also the assessments that have been made and submitted to the Common Council, but not yet confirmed.

#### INSPECTORS IN THE STREET DEPARTMENT.

In the semi-annual report of the Comptroller for 1854, a statement was given of the sums paid to inspectors in the Street Department, amounting, for twelve months to about \$30,000.

In that report the Comptroller stated as follows: (Doc. No. 54, p. 1025,) "In regulating and grading streets, there are very few cases, if any, where an inspector is of any use whatever; every thing of importance, connected with the grading of the street or avenue, is done by the surveyor. He measures and estimates the rock before and after the work is done; and what possible use can there be in having a person to look on, and see the laboring men drill a rock and blast and remove the material?"

In building sewers, inspectors may be necessary and useful, provided a good mechanic, and an honest one, is selected.

On the 24th day of October, 1855, the Common Council passed a resolution declaring that inspectors on contracts for regulating and grading streets, setting curb and gutter stones, flagging sidewalks, filling sunken lots, fencing vacant lots, digging wells, "be and the same hereby is in all cases discontinued, and that the heads of departments be, and they are hereby directed at once to notify all such inspectors, that their employment is discontinued, and the Comptroller be, and he is hereby authorized and directed to make no payment to any such inspector as aforesaid, for any service or time subsequent to such approval as aforesaid."

On the 10th March, 1856, the Committee on Streets, in the Board of Councilmen reported as follows: "That they have given the subject full consideration, and are of opinion that a strict supervision over contract work in the Street Department, is highly important and requisite, and necessary to the faithful performance of the same, and therefore, submit for adoption the following resolution:

"Resolved, That the resolution adopted by the Board of Councilmen, October 3, 1855, prohibiting the appointment of inspectors, on contracts under the Street Department, be and is hereby repealed; and be it further

"Resolved, That no one inspector shall be appointed on more than one piece of work, until the same is completed."

This resolution was approved by the Mayor, April 28, 1856, and on the 28th May, one month following, the bills of inspectors paid were eighty-six in number, amounting to \$2,417 25, the bill dating back about three weeks, or one week after the passage of the rescinding resolution.

Statement No. 11, is a copy of the requisition of the Street Commissioner, for July 23, 1856, giving the names of the inspectors, the work on which they were employed, and the amount paid to each. The total amount is \$2,921 50, and the number of inspectors 127.

#### SINKING FUNDS.

Statement No. 12, annexed to this report, shows the amount of revenue received by the Commissioners of the Sinking Fund, for the payment of the city debt, the sources from which it was derived, and the application of the same.

This statement shows a balance on hand, July 1st, 1855,	\$13,011 59
Received during the year ending June 30, 1856, . . . . .	1,006,005 51
Total . . . . .	<u>\$1,019,017 10</u>

Of this amount there has been invested as follows:

Paid for Revenue Bonds . . . . .	\$644,692 90
" for City Stocks . . . . .	177,279 00
" for redemption of Public Build'g Stock . . . . .	515,000 00
" for advertising, &c . . . . .	1,098 58
	<u>\$1,338,070 48</u>
Excess of drafts over receipts . . . . .	\$319,053 35
Deduct for outstanding warrants . . . . .	70,219 26
Advance from the Sinking Fund for payment of interest, . . . . .	<u>\$248,834 12</u>

Statement No. 13, shows the receipts and expenditures for the year ending June 30, 1856, on account of the Sinking Fund, for the payment of interest on the city debt.

Cash on hand July 1, 1855.....	\$423,751 84
Received during the year.....	1,456,943 98
Total.....	<u>\$1,880,695 82</u>
The sum paid for interest, &c.....	1,288,763 68
	\$591,932 14
Deduct amount advanced for the payment of debt.....	248,834 12
Cash in bank, July 1, 1856 .....	<u>\$343,098 02</u>

Statement No. 14, shows the amount of the permanent city debt on the 1st day of July, 1856, and also the amount of stocks and other securities held by the Commissioners of the Sinking Fund, for the payment of this debt.

The total amount of debt is.....	\$14,150,956 00
The Commissioners have purchased, from time to time, and hold as an investment, a portion of the stock which forms part of this debt, equal to.....	\$4,093,922 00
They also hold Revenue Bonds.....	617,300 00
Bonds and Mortgages.....	875,704 54
	<u>\$5,586,926 54</u>
Deduct amount advanced from Sinking Fund for payment of interest.....	\$248,834 12
	<u>\$5,338,092 42</u>
Amount of debt unprovided for, July 1, 1856.....	<u>\$8,812,863 58</u>

Of the permanent stock debt of the city, \$515,000 was paid off, May 6, 1856.

Statement No. 15, shows the amount of debt created for the erection of public buildings, the construction of docks and slips, &c.

The several laws authorizing this debt to be created, make provision



for the reimbursement, by annual taxes, generally, \$50,000 in each year.

The present amount of the debt is \$1,154,000.

Statement No. 16, shows the amount of Six per cent. Stock, issued in payment of the awards in the Central Park, \$1,461,000 redeemable in three years, from the assessments levied against the property benefited by that improvement. And it will be seen by reference to statement No. 14, that \$665,100, of five per cent. Central Park Stock has been issued for the same object, and is redeemable in 1898.

The interest on the above stock is payable by an annual tax.

Statement No. 17, shows the stocks and securities held by the Commissioners of the Sinking Fund, for the redemption of the city debt, July 1, 1856, after deducting the amount advanced for the payment of the city debt, the balance is \$5,338,092 42.

Statement No. 18, shows the amount of Revenue Bonds issued during the year ending June 30, 1856, viz:

From July 1, 1855, to January 1, 1856.....	\$868,800
“ January 1, 1856, to July 1856.....	5,440,765
Total amount.....	<u>\$6,309,565</u>

This does not include a special loan made in May last by an issue of Revenue Bonds, \$440,000 which were paid off and canceled in June and July.

Statement No. 19, is a list of warrants remaining in the hands of the Comptroller and Auditor, uncalled for by those in whose favor they were drawn at the time the city deposits were changed from the Mechanics' Bank to the Shoe and Leather Bank. These warrants amount to the sum of \$6,370, and the checks on the Mechanics' Bank, given to A. V. Stout, Esq., Chamberlain, and were paid by the Mechanics' Bank, and credited to the account of the city in the Shoe and Leather Bank, as shown by the receipt of Mr. Stout, dated July 11, 1856, a copy of which is appended to the statement.



## CENTRAL PARK.

The act of the legislature which gave authority to the Corporation to acquire land for the Central Park, provided for paying the awards to the owners of the land taken, by an issue of stock, at an interest not exceeding five per cent. per annum. The report of the Commissioners appointed by the Supreme Court to award damages and fix the amount of assessments for benefits, made their report at the close of the year 1855, and it was confirmed by the court, on the 5th of February, 1856. On the 29th of the same month, the Common Council passed an ordinance authorizing the Comptroller to borrow the sum of \$2,800,000, and to issue therefor transferable certificates of stock, bearing interest at the rate of five per cent., and the principal reimbursable at the end of forty-two years. The law for taking land for the Central Park provided for a portion of the cost by an assessment for benefits on lands around the park. The total amount thus assessed on property holders in the vicinity of the park, was \$1,600,000. As the law for acquiring the land for the park declared that payment should be made therefor immediately after the confirmation of the report; the ordinance provided for the issue of \$1,600,000 of Six per cent. Stock, under sec. 190 of the general act of 1813. This was done to anticipate the collection of the assessments, and to enable the Corporation to pay *immediately*.

On the 29th of February, the Comptroller gave notice for a loan of \$4,400,000, the bids to be opened on the 7th of April last. The cash bids for the Five per cent. Loan were only \$20,000. Subscriptions, however, were made in several cases by persons who had awards. The six per cent. stocks have been made available for the payment of awards, although the Comptroller was disappointed in the payment of about \$700,000 of the cash bids for this stock. A copy of the notice for the loan is annexed, marked No. 20.

Arrangements were made on the 15th of April, notwithstanding the failure of the Five per cent Loan, for a deposit in the United States Trust Company, as explained hereafter, of the full sum awarded to unknown owners. The number of these awards, a list of which is annexed, No. 21, is four hundred and eighteen, and the total sum paid to the Trust Company, under the order of the Court, was \$282,793 75.

The number of awards settled and paid at the Comptroller's office is 430.

The amount and manner of these payments were as stated below, viz:

The total amount awarded for damages to parties whose lots were taken, was \$5,111,426 30.

Settlements have been made with parties having awards, amounting to the sum of \$3,261,440 25 to July 1, 1856. Of this there has been paid in cash..... \$1,134,840 25

In Five per cent. Stock\*..... 665,600 00

In Six per cent. Stock..... 1,461,000 00

Total amount paid..... \$3,261,440 25

The mortgages held by the city on these awards, amount to†..... 149,994 00

The amount awarded to the Corporation is..... 396,954 75

Making the whole amount settled and in the hands of the city..... 8 08,389 00

Deduct this from the whole award..... 5,111,426 30

Leaves the balance unsettled..... \$1,303,037 30

The preceding statement shows, that of the \$5,111,426 30, awarded for the cost of the land in the park, the Finance Department has settled and obtained the control of \$3,808,389 50, leaving an outstanding balance of \$1,303,037 30. This sum is due to individuals for awards. Provision has been made for the payment of interest on the stock issued, and on all the unsettled awards, at six per cent. from the 5th of February to the 1st of August. And the sum of \$162,422 15 is added to the tax levy of 1856, for this purpose.

The amount of mortgages to the city on lots in the Central Park, \$149,994, forms a portion of the Sinking Fund for the payment of the previous city debt; and hence these mortgages cannot be canceled without providing an equivalent for the Sinking Fund. This is done

\* This amount includes the sum deposited with the Trust Company for unknown owners.

† This embraces about one half the amount of all the mortgages held by the Corporation on property in the Central Park.

in the 13th section of the ordinance before referred to, and in due time an equal amount of Five per cent. Stock will be issued for these six per cent. mortgages, to be held by the Commissioners of the Sinking Fund. This matter, however, will not be closed at present, as it may be deemed advisable in the arrangement necessary for paying awards, to pay the Sinking Fund in a stock which does not extend beyond the period fixed for the payment of the old debt.

The sum of \$396,954 75, awarded to the city for Common Lands unsold and lying within the limits of the park, may probably be considered as having been set apart by the act of the legislature and the concurrence of the Common Council for a public purpose, and this public use may be regarded as a remuneration to the Mayor, Aldermen and Commonalty for the land thus taken. The Sinking Fund ordinance of 1844, embraces (sub. 3) "The net proceeds of all sales of real estate, *when sold.*"

As the whole park is specially pledged for the payment of the debt created for the acquisition of the land, and as this debt is to be blended with the other stock debt of the city, no exception, it is supposed can be taken to this disposition of the award to the city.

In making provision for a loan to pay off the balance of the park debt, \$1,303,037 30, we must not lose sight of the fact, that the assessments for benefits on account of the park, are pledged for the redemption, at the end of three years, of the Six per cent. Stock issued, to the amount of \$1,600,000. The sum already paid into the treasury on account of these assessments, and used in the settlement of awards, is \$497,012. It is thus seen that to the extent of these payments on assessments, we have had the advantage in settling awards of double the sum provided, that is, we have had the use of the sum assessed, and the proceeds of the stock issued to anticipate this very sum. If the five per cent. loan had been taken, the issue of Six per cent. Stock in anticipation of the collection of assessments, might have been graduated by the collections made; but the pressing demands of those having awards, compelled the Comptroller to use all the available means within his reach belonging to the park fund.



## AWARDS TO "UNKNOWN OWNERS."

The Commissioners of Estimate on the Central Park made awards to "unknown owners;" to the aggregate amount of \$282,793 75. On the 6th of February, the day after the Supreme Court confirmed the report of the Commissioners, Judge Edmonds, apparently as attorney for one or more persons interested in awards to "unknown owners," moved the Court to designate the United States Trust Company as the depository of this description of awards; and the same day an order was made that no motion would be heard by the court, for the purpose of ascertaining the real owners, until the whole sum awarded in this form was paid into court. Copies of these two orders are annexed, and numbered 22 and 23.

The money to pay *immediately*, as the park law required, was to be obtained by borrowing, and the failure of the loan to the amount of nearly two millions of dollars, rendered it unequal, if not impracticable, to pay instantly in cash the entire sum awarded to "unknown owners," when the average per centage on hand for all the claimants did not exceed 30 per cent. In this state of things, the Comptroller applied to the Trust Company to take the Five per cent. Stock of the city, and pay the awards on account of "unknown owners," as the cases were decided. This the company declined to do, for the obvious reason that the order of the Court required them to pay interest at the rate of five per cent. to the owners of these awards, from the date of the deposit.

The Comptroller then proposed to give the company six per cent. Revenue Bonds, to be paid in monthly instalments of \$50,000 each, which proposition was acceded to by the Company. But in order to carry out this arrangement, it was necessary to have the co-operation of the Commissioners of the Sinking Fund, there being no Revenue Bonds which could be used for this purpose. This Board was therefore convened, and on a representation of the case, determined to take the required amount of five per cent. stock, having forty-two years to run, in lieu of six per cent. Treasury Bonds, payable in 1856. This enabled the Comptroller to carry into effect the arrangement with

the Trust Company, and to provide for the full payment in cash to the owners, when ascertained.

The Comptroller then caused to be prepared, for the Trust Company, a copy of the several awards to "unknown owners," certified by the County Clerk, and paid to the company in Six per cent. Revenue Bonds, the whole amount of these awards, equal to \$282,793 75.

And here I beg leave to call the special attention of the Common Council to a matter which concerns the interests of the Corporation in its character as "Trustee" for the unknown owners in the Central Park.

The facts of the case are fully disclosed in the correspondence annexed, and marked Nos. 24, 25, 26, 27 and 28.

The clerk has not made any written answer to the communication to him; but he called on the Comptroller, and after expressing a belief that his requirement was probably right, the clerk stated that he would procure from Mr. Stewart a satisfactory paper. He stated, however, at the same time, that the sum referred to was for his fees.\* The Comptroller stated to the clerk that he had no right to take \$1,413 30 from the principal sum awarded to "unknown owners," and which sum the Court had ordered to be paid to the Trust Company, for the purpose of paying the awards, with interest thereon, at the rate of five per cent. to each owner, from the date of the deposit. And the attention of the clerk was called to the condition of the last claimant, who might not present his claim until after the present Clerk and Comptroller were no longer the occupants of their present places, say ten or twenty years hence. If the latter period is taken, the five per cent. interest would double the amount of the claim, say \$2,826 60. He presents his order to the secretary, Mr. Stewart, for \$1,413 30, and the interest thereon, from the 16th of April, 1856, and the secretary informs him that all the money credited to "unknown owners," has been paid on orders of the Supreme Court; and that this exact sum having been taken by the Clerk for fees, it does not appear by the books of the company that this \$1,413 30 was placed there to earn

\* After this report was submitted an answer was received from the clerk, and is annexed—Statement No. 28.



an equivalent amount of interest for him. And hence, the "last man" who applies to the United States Trust Company for his award on the Central Park, made to "unknown owners," will conclude that he has been despoiled of his land without any provision even for that "just compensation," which the Constitution of the United States declares shall precede the alienation of private property for public use.

On a subsequent occasion, the clerk stated that there was a rule of Court which covered the transaction, and that he concluded to consult the Counsel to the Corporation. I have therefore placed copies of the correspondence in the hands of Mr. Shepard, and have requested him to move the Court for such adjustment of this matter, as will protect the interests of the Mayor, Aldermen and Commonalty, as well as those who may have claims involved in awards to "unknown owners."

Large sums have heretofore been paid to the Street Department, on account of awards to "unknown owners," for opening streets, public places, &c. These sums have, it is presumed, been paid to the Clerks of the County for the time being: and it is worthy of consideration, whether the Common Council should not inquire into the manner in which these payments have been made; and whether the balance, if any, remaining in the hands of the several Clerks, from term to term, have been paid over to their successors, or placed in some depository for the ultimate protection of all persons interested therein. The total sum paid to "unknown owners" since 1853, and not including the park award, is \$51,000.

The outstanding warrants, issued by the Finance Department, on account of "Streets Opening," and handed over to the Street Department, are about four hundred in number, varying in amount from one dollar upward.

Respectfully submitted,

A. C. FLAGG, *Comptroller.*

## STATEMENT No. 1.

*Appropriations and Expenditures of the City Government, from July 1st, 1855, to July 1st, 1856.*

HEADS OF ACCOUNT.	APPROPRIATIONS for 1855.	APPROPRIATIONS for 1856.	EXPENDITURES from July 1, 1855, to Jan. 1, 1856.	EXPENDITURES from Jan. 1, 1856, to July 1, 1856.	TOTAL EXPENDITURES, Twelve Months.
* Alms-House.....	\$613,450 00	\$800,000 00	\$263,450 00	\$475,000 00	\$738,450 00
Aqueduct Repairs & Improv.	20,000 00	35,000 00	13,644 50	8,687 62	22,332 12
Blasting Diamond Reef.....		35,600 00			
Build'g Court House, 3d Dis.		30,000 00			
Board of Health.....	10,000 00	5,000 00	2,004 44	2,179 48	4,183 92
Board of Health Deficiencies		35,000 00			
City Inspector's Department	60,000 00	8,315 00	4,346 88	4,735 19	9,082 07
Coroner's Fees.....	22,625 44	18,000 00	8,775 55	7,311 79	16,087 34
Cleaning Docks and Slips...	6,000 00	6,000 00	10,980 26	2,311 50	13,291 76
County Contingencies.....	120,000 00	70,000 00	65,040 76	55,397 34	120,438 10
Com. Coun., Pay of Members		36,000 00		19,423 70	19,423 70
Contingent Expenses, C. C.	38,000 00	7,500 00	15,375 75	12,763 31	28,139 06
Cleaning Streets.....	188,278 00	259,224 00	128,285 06	216,612 35	344,897 41
Donations and Claims.....	10,000 00	10,000 00	3,514 75	9,236 63	12,751 38
Docks & Slips, (New Work)	100,000 00	50,000 00	4,332 45	4,442 35	8,774 80
Do, do, at 130th street, N.R.		50,000 00			
Do, do, Repairs.....	20,000 00	20,000 00	5,257 26	7,747 51	13,004 77
Election Expenses.....	18,000 00	20,000 00	14,733 68	2,180 58	16,914 26
Errors and Delinquencies...	5,000 00	5,000 00	2,058 63	2,776 15	4,834 78
Fire Dep., for Chief Engineer	75,000 00	81,000 00	26,539 89	29,654 52	56,194 41
Grooving Broadway.....		50,000 00			
Grading 10th av., under con.		18,000 00			
Interest on Revenue Bonds.	194,000 00	220,000 00	72,172 65	189,432 07	261,604 72
Interest on Assess't Bonds..	30,000 00	60,000 00	9,127 85	50,088 40	59,216 25
Intestate Estates.....	3,000 00	3,000 00	248 46	896 99	1,145 45
Lamps and Gas.....	330,380 00	396,367 00	132,555 60	218,039 03	350,594 63
Lands and Places.....	16,500 00	16,500 00	3,174 72	16,335 57	19,510 29
Markets.....	7,000 00	7,000 00	3,200 00	2,188 00	5,388 00
Monum't to Maj.Gen. Worth		23,500 00			
Mayoralty Fees.....	150 00	150 00			
Officers' Fees.....	40,000 00	20,000 00	7,861 47	16,773 15	24,634 62
Police.....	819,400 00	828,500 00	395,551 14	413,621 32	809,172 46
Police and Fire Telegraph..	5,000 00	5,000 00	730 00	1,767 14	2,497 14
Pav'g Bowery & Chatham st.		75,000 00			
Printing.....	93,924 05	85,000 00	23,720 39	54,724 18	78,444 57
Repairs to Public Build'gs }					
Build'gs for Fire Depart't }	145,154 93	85,000 00		{ 64,770 90 }	{ 78,617 10 }
Repairs and Supplies..... }				{ 13,846 20 }	
Repairing County Jail.....		5,000 00			
Rents.....	20,000 00	20,000 00	14,202 30	13,771 68	27,973 98
Real Estate.....	25,000 00	25,000 00	9,200 00	9,839 76	19,039 76
Roads and Avenues.....	50,000 00	50,000 00	15,870 86	27,837 87	43,708 73
Real Estate Expenses.....	133,557 30	50,000 00	338 40	1,380 24	1,718 64
Stationery.....	20,000 00	18,000 00	8,113 66	12,408 79	20,522 45
Street Expenses and Paving	75,000 00	60,000 00	26,993 33	38,118 34	65,111 72
Sunkon Vessels, Removing-	2,000 00	2,000 00	250 00	248 00	498 00
Sewers, Repairing & Clean g	17,000 00	24,000 00	10,857 51	5,853 41	16,710 92
Salaries.....	332,000 00	369,200 00	166,701 89	196,082 79	362,784 68
Station Houses.....		25,000 00		5,380 00	5,380 00
Statistical Tables, C.A. Dep.	1,500 00	1,500 00			
Surgical Depart't of Police.		5,000 00		4,304 36	4,304 36
Ward Maps-Surv. Tax Com		10,000 00		3,706 88	3,706 88
Water Pipes and Laying...	123,500 00	165,700 00	43,572 82	41,854 72	85,427 54
Wells and Pumps.....	1,000 00	2,000 00		2,655 82	2,655 82
Arrears for 1855.....		415,932 83		309,923 93	309,923 93
Repairs & Sup., Arrearages		40,000 00		19,824 81	19,824 81
Battery Enlargement.....	25,000 00		1,192 00	356 83	1,578 83
Roads and Eighth Avenue.	8,717 29		165 00		165 00
Deghus or Belgian Pavem't	165,000 00		72,576 65		72,576 65
<b>TOTALS.....</b>			<b>\$1,587,016 61</b>	<b>\$2,596,521 20</b>	<b>\$4,183,537 81</b>

\* The appropriation for 1856, is \$925,000, less the amount to reimburse the Treasury for advance in 1855 of \$115,000; leaving the appropriation \$800,000, to meet the expenses of the year.



## STATEMENT No. 2.

*Appropriations and Expenditures, on Trust and Special Accounts, from July 1st to July 1st, 1856.*

HEADS OF ACCOUNT.	APPROPRIATIONS for 1855.	APPROPRIATIONS for 1856.	EXPENDITURES from July 1, 1855, to Jan. 1, 1856.	EXPENDITURES from Jan. 1, 1856, to July 1, 1856.	To EXCESS Twelve
Asylum for Idiots .....		\$120 00		\$120 00	\$
Building Loan Stock, No. 2 .....	50,000 00	50,000 00		50,000 00	50
Charges on Arrears of Taxes .....	2,000 00	5,000 00	468 00		
Charges on Arrears of Assess- ments for Bureau of Arrears } .....		5,000 00		1,532 50	1
City Inspector's Liens on Lots .....		5,000 00	700 67	268 91	
County Clerk's Office.....	20,000 00	21,350 00	10,562 47	12,753 07	22
Court of Common Pleas....	7,000 00	7,000 00	4,350 10	425 60	4
Croton Aq. Dep. for Sewers, under direc'n of the Board } .....		388,650 00		31,648 17	31
Croton Aque. Exten. & Con. Croton Aque. Dep. New Res. } .....	215,500 00	113,000 00	56,166 85	15,404 14	71
Croton Aque. Dep. for rais- ing mains in 3d Ave. and reg. mains in 5th Avenue. } .....		58,000 00			
Common Schools for State. * Common Schools for City } .....	161,968 05	271,639 40		214,257 92	21
Fencing Vacant Lots .....	956,000 00	598,354 36	518,660 00	505,152 89	1,02
Interest on Assessments, ...	2,000 00	2,000 00		1,501 96	
New York Juvenile Asylum } .....	20,000 00	20,000 00	3,022 64	118 78	
Refunded on Assess't Sales. } .....	35,500 00	40,000 00	8,628 15	8,150 43	1
Refunded on Tax Sales....	5,000 00	25,000 00	2,646 90	4,333 18	
Surrogate's Office .....	3,000 00	5,000 00			
Superior Court.....	13,820 00	12,000 00	6,257 58	7,167 53	1
Society for the Reformation of Juvenile Delinquents..	7,000 00	6,600 00	3,656 18	3,300 00	
Streets Opening .....		8,000 00		4,000 00	
Streets Paving .....	1,251,600 00	518,544 55	314,063 40	95,453 36	40
State Mill Tax .....	1,498,300 00	497,700 00	487,853 08	121,958 08	62
Redemp. Rev. Bonds of 1855 } .....	346,678 20	608,747 54	46,678 16	300,000 00	34
Redemp. Rev. Bonds of 1856 } .....	650,000 00	3,600,600 00	1,481,300 00	3,220,400 00	4,70
Do of Assess't Bonds of 1855 } .....		1,500,000 00		597,500 00	59
Do of Assess't Bonds of 1856 } .....		900,000 00	267,800 00	900,000 00	1,16
Revenue Bonds, 1854 .....		300,000 00			
For Redemption of Public Education Stock .....			625,930 00		62
Census of 1855 .....				24,805 94	2
Commissioners of Records..			17,462 08		1
Reimbursement to County Treasurer.....			50,000 00		5
Central Park .....			11,375 00		1
			57,943 60	1,144,096 28	1,21
<b>TOTALS.....</b>			<b>\$3,978,824 86</b>	<b>\$7,264,648 86</b>	<b>\$11,2</b>

The sum of \$57,943 60 was paid in December, 1855, for Commissioners' fees, &c., in the account of the Central Park, out of the appropriation for "Streets Opening." Since that time a new account has been opened in the books for the "Park," and the amount has been transferred to the new account.

\* The appropriation for 1856 was \$1,023,354 36, less amount to reimburse the Treasury, for advances \$125,000; leaving the appropriation \$898,354 36.

STATEMENT No. 3.  
Expenditures and Receipts of the City Government including Trust Accounts, from July 1st, 1855, to July 1st, 1856.

HEADS OF ACCOUNT.		EXPENDITURES.	RECEIPTS.	HEADS OF ACCOUNT.		EXPENDITURES.	RECEIPTS.
Alms House.....		\$738 450 00		Brought forward.....		\$4,080,392 52	\$62,071 30
Astrucut Repairs and Improvements.....		22,332 12		Repairs and Supplies, Arrearages.....		10,824 81	
Board of Health.....		4,183 92		Factory Enlargement.....		1,578 89	
City Inspector's Department.....		9,082 07		Roads and Eighth Avenue.....		165 00	
Coroners' Fees.....		16,087 34		Belgian Pavement.....		72,578 60	
Cleaning Corporation Boats and Ships.....		13,291 76		Asylum for Idiots.....		120 00	
County Contingencies.....		120,438 10	2,165 98	Building Loan Stock, No. 2.....		50,000 00	
Common Council, pay of Members.....		19,425 70		Charges on Arrears of Taxes.....		468 00	697 75
Contingent Expenses, Common Council.....		28,139 06		Charges on Arrears of Assessors' for Bureau of Arrears		1,832 50	966 00
Cleaning Streets.....		344,897 41	8,114 79	City Inspector's Office.....		969 58	
Donations and Claims.....		12,731 38		County Clerk's Office.....		23,615 54	12,063 20
Boats and Ships, New Work.....		8,774 80	8,949 47	Court of Common Pleas.....		4,775 70	4,804 56
Boats and Ships, Repairs.....		13,064 77		Croton Aqueduct Department, for Sewers		31,648 17	83,830 00
Election Expenses.....		16,914 26		Croton Aqueduct Extension and Construction.....		71,570 99	
Errors and Delinquencies.....		4,834 78	39 80	Common Schools, for State.....		214,257 92	
Fire Department, for Chief Engineer.....		50,194 41	1,641 00	Common Schools, for City.....		1,023,812 89	88,140 93
Interest on Revenue Bonds.....		59,216 25		Fencing Vacant Lots.....		1,501 96	2,596 63
Interest on Assessment Bonds.....		1,145 45	11,769 64	Interest on Assessments.....		3,141 42	47,590 49
Inestate Estates.....		350,504 63		New York Juvenile Asylum.....		16,778 58	
Lamps and Gas.....		19,510 29		Refunded on Assessment Sales.....		6,980 08	33,169 86
Land and Places.....		24,634 62		Surrogate's Office.....		13,425 13	13,852 56
Markets.....		5,388 00		Superior Court.....		4,000 00	6,990 81
Police.....		809,172 46		Society for the Reformation of Juvenile Delinquents		409,516 76	502,835 70
Police and Fire Telegraph.....		2,497 14		Streets, Opening.....		609,811 16	466,707 63
Printing.....		78,444 57	3,008 00	Streets, Paving.....		346,678 16	12,333 90
Repairs to Public Buildings.....		64,770 90		State Mill Tax.....		625,930 00	
Buildings for the Fire Department.....		13,846 20		Redemption of Revenue Bonds of 1855.....		4,704,700 00	868,800 00
Repairs and Supplies for 1856.....		27,973 98		Redemption of Revenue Bonds of 1856.....		597,500 00	5,426,165 00
Rents.....		19,039 76		Redemption of Assessment Bonds of 1855.....		1,167,800 00	216,710 00
Real Estate.....		43,708 73		Census of 1855.....		17,462 08	
Roads and Avenues.....		1,718 64		Commissioners of Record.....		50,000 00	
Real Estate Expenses.....		20,522 45		Reimbursement to County Treasurer.....		11,375 00	
Stationery.....		68,111 72		Public Education Stock.....		24,805 94	
Street Expenses and Paving.....		498 00		Taxes of 1854, and previous.....			137,999 21
Sunken Vessels, Removing.....		16,710 92		Taxes of 1855, and previous.....			20,503 12
Sewers, Repairing and Cleaning.....		392,784 68		Interest on do.....			5,168,001 92
Salaries.....		5,380 00		Interest on do.....			44,652 42
Station Houses.....		4,304 36		Dividends on Stocks.....			140 00
Surgical Department of Police.....		3,706 88		Liens on Lots.....			14,456 91
Ward Maps and Surveying, for Tax Commissioners		85,277 54	26,150 98	Central Park.....			484,206 78
Water Pipes and Laying, and Sewer Connections		2,655 82	231 90	Dry, Rents.....			1,808 00
Wells and Pumps.....		395,923 90		Dry, Five per cent Stock.....			169,160 00
Arrearages for 1855.....				Dry, Assessment Fund, Six per cent stock			682,890 00
Carried forward.....		\$4,080,392 52	\$62,071 30	TOTAL.....		\$16,427,011 53	\$14,564,809 77



STATEMENT No. 4.

Showing the Amount of Taxes, and the objects for which they were levied, in the City and County of New York for seven years, from 1850 to 1856.

HEADS OF ACCOUNTS.		1850.	1851.	1852.	1853.	1854.	1855.	1856.
Alms-house,	\$400,000 00	\$380,000 00	\$390,000 00	\$385,000 00	\$427,000 00	\$613,450 00	\$925,000 00	
Aqueduct Repairs,	20,000 00	15,000 00	30,000 00	18,000 00	22,000 00	20,000 00	35,000 00	
Do. Construction,	8,000 00							
Battery Enlargement,	10,000 00	10,000 00	20,000 00	25,000 00	25,000 00	25,000 00	40,000 00	
Board of Health,	10,000 00	10,000 00	10,000 00	10,000 00	10,000 00	10,000 00	18,315 00	
City Inspector's Department,	15,000 00	15,000 00	50,000 00	52,275 00	75,500 00	50,000 00	18,000 00	
Coroners' Fees,	12,000 00	12,000 00	12,000 00	12,500 00	16,000 00	18,000 00	6,000 00	
Cleaning Docks and Slips,	5,000 00	10,000 00	10,000 00	12,500 00	6,000 00	6,000 00	70,000 00	
County Contingencies,	100,000 00	120,000 00	120,000 00	120,000 00	320,000 00	120,000 00	36,000 00	
Common Council, pay of members,	10,000 00	20,000 00	25,000 00	20,000 00	31,858 00	38,000 00	7,500 00	
Contingent Expenses of Common Council,	80,000 00			200,000 00	166,000 00	*15,000 00	100,000 00	
Docks and Slips—new work,	45,000 00			50,000 00	50,000 00	20,000 00	20,000 00	
Do. —repairs,	15,000 00	15,000 00	15,000 00	15,000 00	5,000 00	46,000 00	10,000 00	
Donations,	8,000 00	8,000 00	12,000 00	30,000 00	28,000 00	18,000 00	20,000 00	
Election Expenses,	3,000 00	3,000 00	3,000 00	3,000 00	5,000 00	5,000 00	5,000 00	
Errors and Delinquencies,	40,000 00	50,000 00	70,000 00	50,000 00	55,000 00	75,000 00	81,000 00	
Fire Department,	90,000 00	90,000 00	75,000 00	75,000 00	130,000 00	194,000 00	220,000 00	
Interest on Revenue Bonds,						30,000 00	60,000 00	
Do. Assessment Bonds,	3,000 00	3,000 00	3,000 00	3,000 00	3,000 00	3,000 00	3,000 00	
Interstate Estates,	5,000 00	7,500 00	15,000 00	15,000 00	15,000 00	15,000 00	16,500 00	
Land and Places,	25,000 00		30,000 00	30,000 00	30,000 00			
Land purchased for Assessments,	5,000 00	5,000 00	7,000 00	8,000 00	8,000 00	12,000 00	7,000 00	
Marks,	125 00	150 00	150 00	150 00	150 00	150 00	150 00	
Mayorality Fees,	30,000 00	30,000 00	35,000 00	35,000 00	35,000 00	40,000 00	20,000 00	
Officers' Fees,						5,000 00	5,000 00	
Police and Fire Telegraph,	26,000 00	35,000 00	45,000 00	50,000 00	75,000 00	85,000 00	182,000 00	
Printing,	50,000 00	60,000 00	60,000 00	195,000 00	135,000 00	144,000 00	20,000 00	
Repairs and Supplies,	2,000 00	2,000 00	3,000 00	3,500 00	3,500 00	30,000 00	25,000 00	
Rents,	15,000 00	20,000 00	30,000 00	30,000 00	25,000 00	25,000 00	50,000 00	
Real Estate, Expenses,	10,000 00	50,000 00	50,000 00	50,000 00	30,000 00	50,000 00	50,000 00	
Roads and Arched,	30,000 00	30,000 00	40,000 00	30,000 00	30,000 00	50,000 00	50,000 00	
Do. English Avenue,		13,000 00	7,000 00	10,000 00	10,000 00	15,000 00	50,000 00	



Stationery.....	9,000 00	16,000 00	20,000 00	25,000 00	20,000 00	30,000 00	30,000 00	15,000 00
Sunkin Vessels—renewing.....			2,000 00	2,000 00	2,000 00	2,000 00	2,000 00	2,000 00
Sewers—repairing and cleaning.....	10,000 00	10,000 00	12,000 00	10,000 00	15,000 00	17,000 00	17,000 00	21,000 00
Salaries.....	200,000 00	200,000 00	225,000 00	225,000 00	200,000 00	200,000 00	200,000 00	200,000 00
Statistical Tables, Croton Aqueduct Department.....		1,500 00		1,500 00		1,500 00	1,500 00	1,500 00
Water Pipes and Laying.....	140,000 00			112,500 00	123,000 00	123,000 00	123,000 00	160,700 00
Cleaning Streets.....	200,000 00	270,000 00	310,000 00	300,000 00	140,000 00	170,494 00	200,000 00	200,000 00
Street Expenses and Repairs.....					100,000 00	166,000 00	166,000 00	60,000 00
Deghuo or Belgian Pavement.....	8,144 48		153,641 46	128,971 91	74,742 55	124,804 43	124,804 43	1,026,116 99
Common Schools—for State.....	267,968 86	47,457 48	502,315 10	604,000 00	668,813 50	866,000 00	866,000 00	1,026,384 36
Do. —for City.....						50,000 00	50,000 00	150,000 00
Commissioners of Record.....	50,000 00	50,000 00	50,000 00	50,000 00	50,000 00	50,000 00	50,000 00	50,000 00
Building Loan Stock, Nos. 2 and 3.....						5,583 80	5,583 80	4,500 00
Indexing Records, County Offices.....						2,375 00	2,375 00	386,367 00
Judges Supreme Court.....	150,000 00	190,000 00	200,000 00	300,000 00	321,405 00	350,350 00	350,350 00	800 00
Lighting Lamp District.....	126 68	168 81	361 66	467 00	467 00	500 00	500 00	800 00
New York State Lunatic Asylum.....						20,000 00	20,000 00	40,000 00
Do. —for Juvenile Asylum.....						4,882 20	4,882 20	120 00
Do. —for Idiots.....						60 00	60 00	120 00
Institution for Blind.....	720 00	720 00	720 00	2,080 00	2,080 00	2,100 00	2,100 00	2,240 00
Do. Deaf and Dumb.....	2,080 00	2,800 00	2,860 00	2,640 00	2,640 00	2,700 00	2,700 00	2,700 00
Police.....	492,000 00	510,000 00	510,000 00	615,000 00	572,715 00	819,400 00	819,400 00	828,500 00
Public Education Stock.....						12,357 86	12,357 86	12,357 86
State Mill Tax.....	143,042 90	160,059 17	175,853 38	103,405 23	310,231 69	346,714 34	346,714 34	608,826 03
Washington Square Iron Railing Stock.....	5,000 00	5,000 00	5,000 00	5,000 00				
Water Loan Interest.....	156,689 00							
Water Loan Interest.....	280,940 60	35,000 00	18,583 47	742,157 91	123,770 22	451,612 76	451,612 76	415,933 88
Arrears of Previous Year.....								35,600 00
Blasting Diamond Reef.....								5,000 00
Repairing County Jail.....								28,500 00
Monument to Major General Worth.....								60,000 00
Grooving Broadway.....								76,000 00
Paving Bowers and Chatham street.....								18,000 00
Grading Tenth avenue.....								10,000 00
Ward Maps and Surveys for Tax Commissioners.....								5,000 00
Surgical Department of Police.....								162,422 15
Central Park Interest.....								4,000 00
Society for Reformation of Juvenile Delinquents.....								
Total tax levied.....	\$3,230,180 47	\$2,921,381 99	\$3,378,385 08	\$5,069,650 05	\$1,841,255 54	\$5,843,622 89	\$7,075,425 73	

\* Of the tax of 1854, for this account \$85,000 was unexpended in that year, and leaves only \$15,000 to be levied in 1855.

## STATEMENT No. 5.

FINANCE DEPARTMENT, COMPTROLLER'S OFFICE,  
New York, June 30, 1855.

JOS. B. EBLING, ESQ.,

DEAR SIR:—The street contracts were for one year, and they will expire about the middle of July. The arrangement with Smith, Seckles & Co., expires about the same time. The cleaning of the streets by contract ought to be arranged so as to go into operation at the close of the present contract year.

Mr. Glasier based his estimates on the contracts made by him, and so far as you have exceeded the amount of the contracts in your expenditures, you may have difficulty in getting through the season, as no more was put in the tax bill than Mr. Glasier included in his estimate. The ordinance to put the work under contract is imperative, and its provisions must be adhered to, in order to draw money from the treasury.

Respectfully yours,

A. C. FLAGG.

## STATEMENT No. 6.

FINANCE DEPARTMENT, COMPTROLLER'S OFFICE,  
New York, July 21st, 1855.

JOSEPH E. EBLING, ESQ.

DEAR SIR:—I am informed by some of the bidders for street contracts, and infer from your letter, published in the papers, that you intend to withhold the possession of the streets from the contractors to whom you have awarded them, and do the work yourself, on the ground that there is no appropriation.

But if there is no appropriation for them, there is none for you, and if this is really so, you should discontinue expenditures at once.

The appropriation made in December last, was based on the amount of the contracts then in operation, which ended about the middle of July. But the appropriation was made for the whole of the year 1855, from January to 31st December. The sum thus appropriated by the ordinance of the Common Council of December 31st, 1854, (\$170,494,) was put into the tax bill at the same amount, and this is the only sum which, by the existing acts of the legislature can be put into the levy for cleaning the streets during the year 1855. It is against the appropriation, thus sanctioned by an act of the legislature, that I have borrowed money to clean the streets for the first half of the year 1855.

The 19th section of the charter of 1830, declares as follows:—

“The Common Council shall not have authority to borrow any sums of money, whatever, on the credit of the Corporation, *except in anticipation of the revenue of the year in which such loan shall be made*, unless authorized by a special act of the legislature.”

The Common Council can not levy taxes, this is a prerogative of the sovereign power, and an act of the legislature is not only essential, but it is the very basis of the revenue which the Common Council is authorized to anticipate by borrowing. It is only *the revenue of the year 1855*, which can be anticipated by borrowing; it is only then \$170,494 which can be put in the tax levy of the present year, and this is the sum, and the only sum which can be made a legal appropriation for cleaning the streets, from January 1, 1855 to December 31 of the same year. Although, by breaking up the contracts, (on which I pass no judgment,) and cleaning the streets yourself, without reletting them, (wherein, I think, you have done wrong in not making new contracts as fast as the old contractors failed in the discharge of their duties,) you have expended more than half of the appropriation provided for the year 1855, yet you have a balance, and it is all the appropriation for cleaning streets, which can be made legal for the year 1855, unless there is an extra session of the legislature. Now, take the case of the proposals, in pursuance of your notice; you have made the awards to the lowest bidders; they have presented adequate security; thus far, the 12th section of the charter



has been complied with, which says, "all contracts shall be given to the lowest bidder, with adequate security." You have an appropriation, and all the appropriation which can be legally made, in and for the year 1855, and you have, in addition to this, the opinion of the Counsel of the Corporation, in a case where you desired me to pay Mr. Adams, when the Board of Aldermen resisted the confirmation of the contracts, and resolved that the Comptroller ought not to pay; I say, in this case, you have his opinion, of which you furnished me a copy, that "contracts for which an appropriation has been made, need not be confirmed by the Common Council before they be made by the departments."\* On this opinion payments have been made to the present time.

There is another consideration of great importance: The contractors propose to give adequate security to clean the streets at half the average cost of doing the work in the ordinary mode. Those of the bidders who have been tried have done their work well, even if they have lost money. Can your department or the Finance Department, disregard the positive instructions, by raising doubts as to the ability of those who have made the tenders of prices and securities? We have only to try them, and hold them to their proffers, and then our official obligations are discharged.

My opinion is, that in all cases where the lowest bidders are ready to commence work, you should put them in possession of their district, and discontinue, at once, all expenditures in those districts.

If the bidders commence proceedings against the Corporation for their contracts, the bids being separate, they will commence a suit for district No. 1, and if the want of an appropriation could be interposed, would not the contractor show that there was an existing appropriation for the amount of the contract?

A. C. FLAGG.

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\* The ordinance here referred to was changed in 1855, to cover this very case, as is supposed.

## STATEMENT No. 7.

DEPARTMENT OF FINANCE,  
New York, August 15, 1855.

*To the Common Council:*

An ordinance has been passed at the present session of the Common Council, making an extra appropriation for the Department of Repairs and Supplies, of one hundred and twenty-eight thousand dollars.

So far as liabilities have been contracted, and work done for the city, the sums necessary to cancel these liabilities may be included in the annual estimates in November, and covered by the tax law of 1856.

But, can the Common Council legally borrow money, at the present time, to meet these demands?

The ordinance passed December, 1854, making the annual appropriations for the calendar year of 1855, contains a resolution, as follows:

§ 3. "It shall not be lawful for the several departments of the city government, and those having charge of expenditures, to make contracts, or incur expenditures authorized by the Common Council, to an amount exceeding the several appropriations made, unless an appropriation sufficient to cover such excess shall have been made by the Common Council."

This ordinance is accompanied by an act, to be presented to the legislature, covering the several appropriations, which form the basis of the revenue to be anticipated by the issue of Revenue Bonds. The Finance Department has already borrowed, and the Commissioner of Repairs and Supplies has expended the revenue thus provided for the year 1855; and, in addition to this, he has made contracts, and incurred liabilities, to an amount of eighty or a hundred thousand dollars beyond the sum embraced in the tax law,

Accompanying the annual appropriation, and the tax law before referred to, was the following resolution:



"The Comptroller is hereby authorized to borrow, from time to time, on the credit of the Corporation, in anticipation of its revenues, and not to exceed in amount such revenues, such sums as may be necessary to meet expenditures under the appropriations for the current year."

The power given to the Comptroller by this resolution is limited to the sums appropriated by the ordinance of December 30, 1854, and the revenue created by the act of the legislature accompanying such ordinance.

In regard to borrowing, without an act of the legislature authorizing the Supervisors to raise the revenue which is to be anticipated by the issue of Revenue Bonds, the 19th section of the charter of 1830, provides as follows:

§ 19. "The Common Council shall not have authority to borrow any sums of money whatever, on the credit of the Corporation, *except in anticipation of the revenue of the year in which such loan shall be made*, unless authorized by a special act of the legislature."

So far as the Department of Repairs and Supplies is concerned, the revenues of the year 1855, as established by the ordinance of December 30, 1854, and the act of the legislature consequent thereon, have been already anticipated.

Can the Comptroller, then, legally borrow one hundred and twenty-eight thousand dollars on Revenue Bonds, to meet the expenses of the Commissioner of Repairs and Supplies, incurred in defiance of the provisions of the charter?

It is desirable to have this question fully examined by the Law Committee of the Board, as other cases, of a much more urgent character, will soon be presented for the consideration of the Common Council.

Although the 19th section of the charter of 1849 declares, in express terms, that "*no expense shall be incurred by any of the departments, or officers thereof, whether the object of expenditure shall have been ordered*

*by the Common Council or not, unless an appropriation shall have been previously made, covering such expense."* Yet, it is understood, that the Commissioner of Repairs and Supplies, in the face of this provision, has made arrangements with persons to perform jobs, and wait for payment until appropriations are made.

Those who have made such arrangements, are bound to wait for the annual appropriation, as they must have been aware that the appropriation for 1855 was expended.

The Comptroller, informally, called the attention of the Finance Committee to these difficulties, and he now presents the whole subject to the consideration of the Common Council in a more formal manner.

Respectfully submitted,

A. C. FLAGG, *Comptroller.*

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STATEMENT No. 8.

*List of assessments required by law to be returned to the Bureau of Ar-rears, having been twelve months in the hands of the Collector, and which are still unreturned to July 1, 1856.*

WHEN CONFIRMED.

1855.

- Jan. 19, Curb and gutter, and flagging Avenue D, 2d to 10th and Lewis street.
- March 31, Curb, gutter, and flagging Attorney street, Clinton to Delancey street.
- Jan. 27, Regulating, &c., Beekman street, Park row to Pearl st.
- " Cross-walks 120th street and 3d avenue.
- March 31, Curb, gutter and flagging 82d street, 2d to 4th avenue.
- Jan. 4, Regulating 5th avenue, 42d to 49th street.
- " Paving and flagging 50th street, 8th avenue to Broadway.
- " 15, Regulating 54th street, 5th to 1st avenue.
- " Regulating 47th street, 7th to 8th avenue.
- " Regulating 50th street, 5th to 6th avenue.

1855.

- Jan. 24, Paving 45th street, 8th to 9th avenue.  
" Curb, gutter, and flagging 48th street, 6th av. to Broadway  
" Curb, gutter and flagging 45th street, 6th av. to Broadway  
March 31, Regulating, &c., 48th street, 10th av. to Hudson river.  
" Paving, &c., 41st street, 8th to 9th avenue.  
June 15, Regulating, &c., 41st street, 4th to 5th avenue.  
" Regulating 3d avenue.  
" Regulating, &c., 51st street, 7th to 8th avenue.  
Feb. 1, Flagging Orange street, Bayard to Walker.  
" Flagging 9th avenue, 42d to 45th street.  
" 24, Flagging 6th avenue, Broadway to 37th street.  
" Flagging 33d street, 8th to 9th avenue.  
" Flagging 32d street, 8th to 9th avenue.  
" Flagging 53d street, 1st to 3d avenue.  
" 28, Flagging 4th avenue, 21st to 24th street.  
March 31, Flagging 25th street, 3d to Lexington avenue.  
May 10, Flagging 13th street, Broadway to 2d avenue.  
Jan. 29, Filling 39th and 40th streets, 2d and 3d avenues.  
" Filling 1st avenue, Avenue A, 19th and 20th streets.  
March 31, Filling 49th and 50th streets, Broadway, to 7th avenue.  
" Filling No. 202 East Fourteenth street.  
May 10, Filling 3d avenue, east side, 51st and 52d streets.  
" 26, Filling 125th street, No. 45.  
March 31, Regulating 90th street, 3d to 4th avenue.  
Feb. 27, Curb, gutter and flagging 126th street, 3d and 4th avenue  
" Regulating 123d street, 3d avenue to Avenue A.  
May 26, Regulating 127th street, 5th to 7th avenue.  
Jan. 4, Paving 7th avenue, 46th to 51st street.  
" 27, Paving, &c., 6th avenue, 42d to 49th street.  
Feb. 24, Regulating and Macadamizing 69th, 70th and 71st street  
7th to 8th avenue.  
Jan. 4, Sewer, 3d avenue, 49th to 53d street.  
" 13, Sewer in 49th street, 6th and 7th avenues.  
" 27, Sewer in Madison street, Oliver to Market.  
Feb. 1, Sewer in Avenue B, 12th to 11th street.  
" Sewer in 3d street, 2d and 3d avenues.

1855.

- Feb. 2**, Sewer in Front street, Peck slip to Beekman street.  
 “ Sewer in Laurens, Spring to Bleecker street.  
 “ **24**, Sewer in Mott, Grand to Houston street.  
 “ Sewer in 45th street, 8th to 6th avenue.  
 “ Sewer in Varick, Broome to Spring street.  
 “ Sewer in Macdougall, Houston to Spring street.  
 “ Sewer in Sullivan, Prince to Houston street.  
 “ Sewer in Pell street, Rivington to Delancey street.  
 “ Sewer in 7th avenue, 25th to 26th street.  
 “ Sewer in Bank, Factory to Hudson river.  
 “ Sewer in Market street, East river to Division street.  
 “ **28**, Sewer in 18th street, 7th to 6th avenue.  
 “ Sewer in 44th street, 6th avenue to Broadway.  
 “ Sewer in 29th street, 10th to near 9th avenue.  
 “ Sewer in 10th avenue, 14th to 13th, and in 13th street.  
 “ Sewer in Whitehall street.
- March 14**, Sewer in 31st street, 2d to 3d avenue.  
 “ **23**, Sewer in Division, Chatham to Allen street.  
 “ **31**, Sewer in Franklin street, Hudson street to Hudson river.
- May 10**, Sewer in Hamersley street, Houston st. to Hudson river.  
 “ **14**, Sewer in 47th street, 8th to 9th avenue.  
 “ **26**, Sewer in Rivington street, Clinton street to the Bowery.
- Jan. 4**, Regulating, &c., 36th street, 3d to 1st avenue.
- Feb. 1**, 10th avenue, regulating and paving, 45th to 55th street.  
 “ **24**, Paving 39th street, Broadway to 6th avenue.  
 “ **24**, Paving 39th street, 8th to 9th avenue.  
 “ Paving 38th street, 11th avenue to Hudson river.
- March 31**, Curb, gutter and flagging Trinity place.
- April 2**, Regulating 3d avenue, 61st to 82d street.



## STATEMENT No. 9.

LIST OF ASSESSMENTS *confirmed from January to July, 1856.*

## STREET DEPARTMENT.

Flagging Bowery, from Bleecker to Houston street.....	\$280 30
Regulating 45th street, from 9th to 10th avenue.....	5,896 95
Repairs to 10th avenue, between 46th and 54th streets...	2,415 48
Flagging 40th street, between 2d and 3d avenues.....	303 01
"    Madison avenue, between 27th and 28th streets.	26 71
Fencing 32d street, between 7th and 8th avenues.....	287 96
Flagging Rivington street, between Attorney and Ridge streets .....	140 85
Flagging and curb and gutter in Water street, between Jackson and Scammel streets.....	466 50
Fencing 9th avenue, between 38th and 39th streets.....	19 96
"    39th street, from 7th to 8th avenue.....	162 85
Flagging and curb and gutter in Delancey street, 233 and 241.....	43 19
Flagging 23d street, between Third and Madison avenues.	302 77
Regulating Fourth avenue, between 79th and 92d streets.	25,212 04
"    &c., Manhattan street, from 125th street to the Hudson river.....	16,044 06
Regulating 7th avenue, between Broadway and 59th street	12,822 43
Flagging 32d street, between 6th and 7th avenues.....	587 51
"    31st " " " " " .....	800 20
"    2d avenue, between 13th and 14th streets.....	154 88
Regulating, curb and gutter, paving and flagging 40th street, between 4th and 5th avenues .....	2,326 69
Filling sunken lots on 40th and 41st streets, 9th and 10th avenues .....	8,870 30
Regulating, curb and gutter, paving and flagging 54th st., between 9th and 10th avenues .....	4,200 25
Curb and gutter and paving 54th street, between 3d and 4th avenues.....	2,382 51
Carried forward .....	\$83,747 40



Brought forward .....	\$83,747 40
Flagging 34th street, between 9th and 10th avenues.....	209 59
Paving and flagging 30th street, between 2d and 3d aves.	1,510 71
Fencing 39th, 40th and 41st streets, between 4th and 5th avenues, and Madison avenue, between 39th and 42d sts.	3,251 63
Fencing 42d street, between 3d and 4th avenues.....	1,049 37
Regulating, curb and gutter and flagging 6th avenue, be- tween 49th and 54th streets.....	7,591 31
Repairing and filling bulkhead between 10th avenue and Hudson river.....	1,070 86
Repairing 46th street, between 6th and 7th avenues.....	304 72
“ 48th street, between 10th and 12th avenues....	211 54
Paving and regulating 8th avenue, between 53d and 59th streets.....	6,302 49
Repairing 51st street, between 11th and 12th avenues....	267 53
“ 48th street, between 10th and 11th avenues....	303 69
“ 53d street, between 8th and 9th avenues.....	253 40
“ 29th street, intersection of 2d avenue.....	140 60
Paving and flagging 39th street, between the 9th and 10th avenues.....	4,107 56
Flagging 17th street, between 1st avenue and Avenue A..	302 83
Curb and gutter and paving Tompkins street, from Riv- ington to Stanton.....	1,259 16
Regulating 59th street, between 5th avenue and Broadway	34,150 10
Paving 42d street, from 2d to 3d avenue.....	2,848 16
Paving, guttering, repaving and flagging 33d street, be- tween 10th and 11th avenues.....	1,619 16
Paving, guttering, repaving and flagging Monroe, Market and Pike streets.....	563 34
Flagging Amity street, from No. 129 to Macdougall street	514 50
Regulating, curb and guttering and flagging 57th street, between 1st and 2d avenues.....	2,217 23
Flagging south side of 29th street, between 1st and 2d avenues.....	298 81
Carried forward.....	\$154,095 69

Brought forward . . . . .	\$154,095 69
Sewer in Anthony street, from Centre to Orange . . . . .	1,777 13
Basin and culvert, northeast corner of Eldridge street . . . . .	170 13
Sewer in Walker street, Cortlandt alley and Elm street . . . . .	600 48
“ 49th street, between 3d and Lexington avenues . . . . .	699 68
“ Catharine street, between Hamilton and Cherry . . . . .	11,750 58
Basin and culvert in 32d street, east corner 3d avenue . . . . .	259 05
Sewer in Hudson street, between Hammond and Bank . . . . .	666 29
Rebuilding drain in 5th avenue, east side, across 49th st. . . . .	278 04
“ “ “ west “ “ . . . . .	283 88
Sewer in Bedford street, Leroy and Grove, to Bleecker . . . . .	4,390 99
“ 7th street, between East river and Avenue D . . . . .	2,022 34
“ 30th street, between 10th avenue and Hudson river . . . . .	5,119 77
Total amount . . . . .	<u>\$182,113 35</u>

## STATEMENT No. 10.

OFFICE OF BUREAU OF ASSESSMENTS,  
STREET DEPARTMENT, August 16th, 1856.

To A. C. FLAGG, Esq., *Comptroller*.

In compliance with a request made to this bureau, a statement is herewith submitted of all assessment lists made by the Assessors that remain in this office, to date:

Flagging Broadway, from 34th to 36th street.

Sewer in Centre street, from Cross to near Chambers.

“ Canal street, from Centre street to fifty feet from Bowery.

“ Duane street, from Greenwich to Hudson street.

Flagging 18th street, north side, between 1st and 2d avenues.

“ curb and gutter, &c., 11th street, between Broadway and University place.

Sewer in East Broadway, from Montgomery to Gouverneur street.

“ Eldridge street, from Rivington to Stanton.

Regulating 43d street, from 3d to 5th avenue.

Paving, &c., 51st street, from Broadway to 8th avenue.

Paving 47th street, from 7th to 8th avenue.

Fencing 24th street, between 8th and 9th avenues; 23d street, between 7th and 8th avenues; 32d street, between 10th and 11th avenues; 25th street, between 6th and 7th avenues; 278 West 36th street; 40th street, between 7th and 8th avenues; 22d street and 7th avenue; 23d street, between 7th and 8th avenues; 23d street, between 6th and 7th avenues, and Broadway, corner 31st street.

Sewer in Houston street, from Thompson to near Sullivan.

Flagging 19th street, between 7th and 8th avenues.

Paving 6th avenue, from 42d to 48th street.

Flagging, &c., in front of 172, 174, 176 and 178 Suffolk street.

Flagging, &c., 2d street, between Avenues C and D.

Sewer in Spring street, from Washington to Greenwich.

Regulating, curb and gutter, &c., 37th street, 2d avenue to East river.

Flagging, &c., 27th street, north side, between 2d and 3d avenues.

Sewer in Walker street, from Division to Eldridge street.

(This list does not include those in the Committees of either Board of the Common Council.)

*The following named assessment lists have been made by the assessors and presented to the Common Council—not confirmed.*

Sewer in Essex street, from Grand to Broome.

Flagging and curb and guttering 54th street, from 5th to 6th av.

“ &c., 5th street and 2d avenue.

Paving 46th street, from 9th to 11th avenue.

Regulating, &c., 50th street, from Ninth to 10th avenue.

Flagging 46th street, from 6th to 7th avenue.

Paving 45th street, from 6th to 7th avenue.

Flagging 44th street, from 3d to 4th avenue.

Sewer in 15th street, from Avenue A to fifty feet east of First av.

“ 5th “ Bowery through 2d avenue to 6th street.



- Fencing 36th and 38th streets, between Broadway and 6th avenue.  
 " 34th street, between 5th and 6th avenues.  
 " 34th street, between 10th and 11th avenues.  
 Flagging 272, 274 and 276 Houston street.  
 Sewer in Henry street, from Rutgers street to Ward school.  
 " Leonard street, from West Broadway to Hudson street.  
 Flagging 9th street, in front of No. 160.  
 Regulating and curb and guttering 120th street, from 3d avenue to East river.  
 Flagging in front of 359, 7th avenue.  
 Regulating, paving, &c., 61st street, from 2d to 3d avenue.  
 Flagging south side 30th street, between Third and Lexington aves.  
 " 55th street, from 10th to 11th avenue.  
 " 12th street, between Avenues A and B.  
 Laying cross-walks in Third avenue, from 44th to 81st street.  
 Flagging Third avenue, from 44th to 61st street.  
 Sewer in 37th street, from 10th avenue to crown.  
 Regulating 37th and 38th streets, from 4th to Lexington avenue.  
 Paving 38th street, between 9th and 10th avenues.  
 " &c., 34th street and 4th avenue.

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 STATEMENT No. 11.

 REQUISITIONS OF STREET COMMISSIONER FOR PAY OF INSPECTORS,  
 JULY 23rd, 1856.

## REGULATING AND PAVING STREETS, &amp;c.

J. T. Brooks, Bowery extension.....	\$22 00
E. F. Aims, regulating 59th street, Broadway to 10th av.	25 50
R. M. Boole, regulating and curb and gutter 47th street, 3rd and 8th avenues.....	34 50
A. Butman, curb and gutter and flag 19th street, 7th and 8th avenues .....	34 50
Carried forward.....	<u>\$116 50</u>

Brought forward.....	\$116 50
J. P. Bull, regulating 43d street, 10th avenue and Hudson river .....	34 50
P. F. Butler, curb and gutter and flag 118th street, 3rd av. and Harlem river.....	30 00
F. B. Ball, curb and gutter and flag 3rd avenue, 61st to 86th street .....	16 50
P. Byrnes, flag 12th street, Avenue C and Dry Dock st....	16 50
W. H. Botts, paving 51st street, Broadway and 8th av....	16 50
S. Brower, regulating, curb and gutter and flag 51st street, 6th and 8th avenues .....	16 50
C. Corson, curb and gutter and flag west side 3rd avenue, 23d and 24th streets .....	30 00
A. Carhart, regulating 60th street, Broadway and 9th av.	16 50
T. Cainan, regulating 84th street, 8th avenue and Bloomingdale road.....	16 50
B. S. Connor, flag, &c., 34th street, 5th avenue and Broadway .....	16 50
C. Ceragoli, paving, &c., 49th street, 6th and 8th avenues	16 50
T. G. Clarke, flag, &c., 13th street, 3rd and 4th avenues..	16 50
A. Cusack, curb and gutter and flag 55th street, 1st and 3rd avenues .....	16 50
B. Cooper, flagging 28th street, &c.....	16 50
J. Canning, flagging 25th street, 7th and 8th avenues....	16 50
J. A. Dorlan, regulating 3rd avenue, 86th to 110th street	38 50
G. Dagan, filling 55th street, 10th to 11th avenue .....	16 50
T. D. Downs, curb and gutter and flag Columbia street, Grand and Houston streets.....	16 50
J. C. Devine, curb and gutter Avenue D, No. 43, to 4th street.....	16 50
N. Eberhard, flag, &c., 28th street, 4th and 5th avenues ..	16 50
W. H. Florence, regulate, curb and gutter and flag 37th street, 4th and Lexington avenues .....	16 50
H. Gillett, curb and gutter and flag 14th street, Broadway and 4th avenue .....	30 00
Carried forward .....	<u>\$560 00</u>



Brought forward.....	\$560 00
P. Garagan, curb and gutter Washington, Christopher and Amos streets.....	25 50
C. Griffin, flag, &c., 8th avenue, 51st and 54th streets....	34 50
P. Gallagher, flag 41st street, 3d and 4th avenues.....	16 50
C. Golden, curb and gutter and paving 5th avenue, 42nd and 46th streets.....	34 50
J. Gaffney, filling 55th street, 10th and 11th avenues.....	9 00
T. Holmes, regulating 56th street, 3rd avenue and East river.....	34 50
George Haydock, curb and gutter and flag 11th street, Broadway and Union place.....	16 50
G. L. Haviland, regulating 5th avenue, 49th to 51st street	16 50
P. Henry, regulating 63d street, 5th and 6th avenues....	16 50
O. W. Holdridge, regulating 6th avenue, 106th to 125th street.....	34 50
D. Haight, regulating, curb and gutter, paving and flagging 61st street, 2nd and 3rd avenues.....	36 00
A. Janes, railroad repairs.....	22 00
W. J. Loudon, regulating 9th avenue, 45th and 46th sts..	16 50
A. Kendall, regulate and curb and gutter Lexington av., 50th and 57th streets.....	34 50
J. Keyser, regulate, curb and gutter and flag 4th avenue, 38th to 58th street.....	16 50
C. Lintz, regulating 56th street, 3rd and 5th avenues....	25 50
G. F. Lord, flagging 11th street, Avenues A and B.....	34 50
W. W. Lyon, flagging 26th and 27th streets, 4th and 5th avenues.....	34 50
F. Littlewood, flagging 51st street, Broadway and 5th av.	16 50
P. Lichtenberg, flagging 10th avenue, 46th to 54th street	16 50
C. McGowan, regulating 52nd street, 4th avenue and East river.....	34 50
J. R. Mount, regulating 55th street, 6th and 7th avenues.	25 50
J. C. Morrison, regulating 117th street, 3rd avenue and Avenue A.....	16 50
Carried forward.....	<u>\$1,128 00</u>

Brought forward.....	\$1,128 00
McGuire, regulating 78th street, 3rd and 5th avenues.	16 50
McCabe, regulating 85th street, 1st and 3rd avenues..	9 00
Dehan, curb and gutter and flag 40th street, 10th and 11th avenues .....	16 50
McFarren, filling 45th and 46th streets, 10th and 11th avs.	16 50
Michaels, Jr., regulating 57th street, 8th and 9th avs..	16 50
McCahill, flagging Ridge street, Broome and Livingston streets .....	34 50
McLanning, regulate, curb and gutter and flag 50th street, 10th and 10th avenues.....	34 50
W. Morgan, paving, &c., 52nd street, 8th avenue and Broadway.....	34 50
W. Martine, regulating and flagging 626 Greenwich st.	27 00
Meidlinger, flagging 11th street, 1st and 2nd avenues..	52 50
W. N. Nolton, paving, curb and gutter and flagging 47th street, 7th and 8th avenues .....	30 00
J. Williams, regulating and curb and gutter 89th st., 10th and 5th avenues .....	16 50
H. Youngs, flagging 85th street, 2nd and 3rd avenues.	25 50
James Shaw, regulating and curb and gutter 45th street, 10th avenue and Broadway.....	34 50
Charles Rogers, cross-walks 3rd avenue, 121st and 122nd streets.....	34 50
W. Weymouth, regulating and curb and gutter 121st street and 3rd avenue.....	16 50
Wynne, regulating 11th avenue, 48th to 59th streets ..	16 50
J. Winegar, filling 114th and 123rd streets, 2nd avenue and Avenue A.....	16 50
J. Wood, regulating 50th street, 6th and 7th avenues.	16 50
Wilmot, regulating and paving 53d street, 9th and 10th avenues.....	73 50
L. Ware, regulating 3rd avenue, 86th and 110th sts ..	34 50
W. W. Welsor, filling 39th street, 7th and 8th avenues .....	8 00
Carried forward .....	\$1,709 00

Brought forward.....	\$1,709 00
A. Vredenbergh, cross-walks 3rd avenue, 110th st. to Harlem river.....	16 50
T. G. Van Cott, paving 48th street, between 3rd avenue and East river.....	21 00
D. Underhill, paving, &c., Duane street, Broadway and Hudson street.....	16 50
C. H. Taylor, paving and curb and gutter and flag 49th street, 2nd and 3rd avenues.....	16 50
D. Tirenau, flag and curb and gutter 3rd avenue, Avenue C to D.....	24 00
James Townley, railroad paving.....	88 00
J. C. M. Traber, flagging, &c., 12th street, 9th and 10th avenues.....	25 50
W. H. Sparks, Bowery extension.....	22 00
J. G. Seeley, cross-walks, 120th street, 3rd avenue and East river.....	7 50
F. S. Street, regulating 116th street, 8th avenue and Harlem river.....	34 50
W. H. Smith, flagging 25th street, 6th and 7th avenues..	25 50
James Smith, curb and gutter and flag 23rd street, 2nd and Lexington avenues.....	25 50
Jacob T. Smith, curb and gutter and flag 2nd street, Aves. C and D.....	34 50
A. H. Stoutenbergh, flagging 3rd and 4th avenues and 6th and 7th streets.....	34 50
H. Steers, regulating 6th avenue, 57th to 86th street....	34 50
W. Smith, regulating 50th street, 5th and Lexington avs.	25 50
J. Swenarton, regulating 52nd street, 6th avenue and Broadway.....	25 50
A. H. Robinson, filling 39th street, 7th and 8th avenues..	14 00
G. M. Radley, flagging, and curbing 12th street, south side Aves. A and B.....	16 50
John Guest, flagging 9th street, Avenues C and D.....	16 50
Carried forward.....	\$2,183 50

Brought forward.....	\$2,183 50
<b>James S. Risley, regulating 42nd street, 10th avenue and Hudson river.....</b>	<b>25 50</b>
<b>John Roy, flagging Pine street, Broadway to William st..</b>	<b>25 50</b>
<b>Thomas Regan, flagging 31st street, Broadway and 5th av.</b>	<b>6 00</b>
<b>J. W. Riggs, paving and curb and gutter 40th street, 11th avenue to Hudson river.....</b>	<b>52 50</b>
<b>E. Rand, flagging west side 1st avenue, 22nd and 23d sts.</b>	<b>25 50</b>
<b>G. M. Pike, paving 3rd avenue, 44th and 56th streets....</b>	<b>16 50</b>
<b>Theo. Pratt, paving and curb and gutter 5th avenue, 42nd to 49th streets .....</b>	<b>13 50</b>
<b>Abram P. Peterson, regulating 84th street, 8th avenue and Bloomingdale road.....</b>	<b>24 00</b>
<b>Abram P. Peterson, flagging 36th street, 11th avenue and Broadway.....</b>	<b>10 50</b>
<b>D. J. Oakley, regulating 89th street, 3rd and 5th avenues</b>	<b>16 50</b>
<b>C. O. Connor, regulating 43rd street, 3rd and 5th avenues</b>	<b>21 00</b>
<b>T. B. Odell, regulating 57th street, 3rd and 5th avenues..</b>	<b>34 50</b>
<b>W. O'Reilley, regulating, paving, curb and gutter and flagging 54th street, 6th and 7th avenues.....</b>	<b>34 50</b>
<b>T. W. Oakley, regulating 55th street, 3rd and 8th avenues</b>	<b>16 50</b>
<b>James Oaks, flagging, &amp;c., 32nd street, north side, 3rd and 5th avenues .....</b>	<b>24 00</b>
<b>C. Newman, curb and gutter and flag Catharine street, Oak street to East Broadway .....</b>	<b>16 50</b>
<b>C. Noonan, curb and gutter and flag 50th street, 2nd and 3rd avenues .....</b>	<b>25 50</b>
<b>E. Holland, regulating 59th street, 10th avenue and Broadway .....</b>	<b>36 00</b>
<b>J. Pike, filling No. 275 West 37th street.....</b>	<b>16 50</b>
<b>B. Chesnut, regulating and paving 53rd street, 9th and 10th avenues .....</b>	<b>16 50</b>
<b>B. Nixon, regulating and curb and gutter 60th street, Broadway and 9th avenue.....</b>	<b>16 50</b>
<b>Carried forward.....</b>	<b>\$2,657 50</b>

Brought forward..... \$2,657 50

STREETS OPENING.

W. H. Whittaker, revising, &c., report on Central Park. 75 00

FENCING LOTS.

Jas. H. Platt, inspecting 26th and 27th streets, 4th and 5th avenues.....	34 50
T. S. Nims, do 32nd street, Broadway and 5th avenue...	16 50
D. C. Clark, do 23rd street, 7th and 8th avenues.....	23 50
Jos. Dwyer, do Broadway and 31st street .....	34 50
W. J. Wilcomb, do 40th street, 7th and 8th avenues.....	16 50
P. Vanderbeck, do Lexington avenue 32nd to 40th street, and 35th street, 2nd to 4th avenue .....	34 50
M. Tevan, do 31st street, Broadway to 5th avenue.....	24 00
Total amount.....	<u>\$2,921 50</u>



## STATEMENT No. 12.

RECEIPTS of the Commissioners of the Sinking Fund for the REDEMPTION of the  
CITY DEBT during the year ending June 30th, 1856.

Received from Butchers' Stands .....		\$15,286 52
" " Bonds and Mortgages .....		57,363 65
" " Corporation Counsel, on account, Real Estate..		3,510 89
" " Commutation of Water Lot Rent .....		7,683 10
" " Fire Loan Property .....		1,865 00
" " Interest on City Stocks .....		186,539 82
" " Interest on City Bonds .....		36,184 88
" " Licenses, per Clerk of Common Council .....		31,156 25
" " Market Fees .....		71,598 42
" " Market Cellar Rents .....		16,752 27
" " Revenue and Assessment Bonds .....		542,260 00
" " Street Vaults .....		10,948 68
" " Water Lot Rent .....		50 09
" " Tax Levy of 1854 & 1855, on account of Fund } for Redemption of Public Education Stock. }		24,805 94
<b>Total amount of Receipts .....</b>		<b>\$1,006,005 51</b>
Balance in Bank, July 1st, 1855 .....		13,011 59
<b>Cash means of year .....</b>		<b>\$1,019,017 10</b>
<b>PAYMENTS AND INVESTMENTS during the same period.</b>		
Invested in Bonds of the City .....	\$644,692 90	
" Stocks of the City .....	177,279 00	
Paid for Redemption of Public Building Stock ..	515,000 00	
" " Maps, Surveys, &c .....	450 00	
" " Advertising .....	212 60	
" Salary of Clerk to Commissioners .....	300 00	
" for making out pay rolls, list of property, &c.	100 00	
" on account of settlement with sureties of } P. Maybee .....	35 98	1,338,070 48
<b>Excess of Drafts over Receipts .....</b>		<b>\$319,053 88</b>
<b>Deduct for Outstanding Warrants .....</b>		<b>70,219 26</b>
<b>Advance from the Sinking Fund for payment of interest. ....</b>		<b>\$248,834 12</b>

## STATEMENT No. 13.

RECEIPTS of the Commissioners of the Sinking Fund for the PAYMENT of INTEREST on the CITY DEBT, for the year ending June 30th, 1856.

Received from Croton Water Rents.....	\$654,404 98
“ “ Fines and Penalties.....	7,627 78
“ “ Interest on Bonds and Mortgages.....	42,383 71
“ “ Interest on Revenue Bonds.....	24,000 00
“ “ Justices' Courts.....	8,982 86
“ “ Licenses, per First Marshal.....	9,915 50
“ “ Marine Court.....	7,215 24
“ “ Mayoralty Fees.....	308 00
“ “ Police Courts.....	2,800 82
“ “ Rents on Real Estate.....	299,305 09
“ “ Revenue Bonds.....	400,000 00

Total amount of Receipts..... \$1,456,943 98

Balance in Bank, July 1st, 1855..... 423,751 84

Cash means for the year..... \$1,880,695 82

INVESTMENTS and PAYMENTS, during the same period.

Invested in Revenue Bonds of 1856.....	\$500,000 00
Paid interest on City Stocks.....	787,653 16
“ for entering Arrears and Sales of Water Rents in Tax Books of 1855.....	362 37
“ for backing and binding 100 Books of Maps of Wharves and Piers.....	325 00
“ for Lithographing and Printing 500 copies of Piers of New York.....	250 00
“ for Preparing Returns of Arrears of Croton Water Rents of 1854.....	102 00
“ Judgment in favor of J. C. Dayton.....	71 15
	1,288,763 68

\* Balance July 1st, 1856..... \$591,932 14

Deduct amount advanced to Sinking Fund for Payment of Debt.. 248,834 12

Cash in Bank, July 1st, 1856..... \$343,098 02

\* In addition to this balance, the Commissioners have \$700,000 invested in Revenue Bonds, on account of this fund

STATEMENT No. 14.

PERMANENT CITY DEBT, Redeemable from the Sinking Fund, July 1st, 1856.

per cent. Water Stock . . . . .	Redeemable	Jan. 1st, 1858	\$3,000,000 00
" " . . . . .	"	Jan. 1st, 1860	2,500,000 00
" " . . . . .	"	Nov. 1st, 1870	3,000,000 00
" " . . . . .	"	July 12th, 1875	255,600 00
" " . . . . .	"	Nov. 1st, 1880	2,147,000 00
66 " Croton " . . . . .	"	Feb. 1st, 1890	1,000,000 00
" " Water Loan . . . . .	"	Feb. 1st, 1857	990,488 00
" " Fire Indemnity Stock . . . . .	"	May 10th, 1868	402,768 00
" " Build'g Loan Stk., No. 3. . . . .	"	Nov. 1st, 1870	75,000 00
" " " " No. 4. . . . .	"	Nov. 1st, 1873	115,000 00
" " Central Park Fund Stk.. . . . .	"	July 1st, 1898	665,100 00
<b>Total amount of Debt, July 1st, 1856 . . . . .</b>			<b>\$14,150,956 00</b>
<i>Less—</i>			
Amount of Stocks and Bonds held by the Commissioners of the Sinking Fund, for the redemption of the above, (see Statement No. 17) viz:			
Corporation Stocks . . . . .		\$4,093,922 00	
" " Bonds . . . . .		617,300 00	
Amount of Bonds and Mortgages held by the Commissioners on said account, viz:			
Bonds and Mortgages taken on Sales } of Real Estate . . . . .		820,204 54	
Fire Loan Bonds and Mortgages . . . . .		45,500 00	
Bond of Hudson River Railroad Co.. . . . .		10,000 00	
			\$5,586,926 54
Amount advanced from fund for pay of int. . . . .		248,834 12	\$5,338,092 42
<b>Amount of Debt unprovided for, July 1st, 1856 . . . . .</b>			<b>\$8,812,863 58</b>



## STATEMENT No. 17.

STOCKS AND SECURITIES, held by the Commissioners of the Sinking Fund for the redemption of the City Debt, July 1st, 1856.

5 per cent. Water Stock..... Redeemable	Jan. 1st, 1858	\$194,176 00
5 " " " .....	Jan. 1st, 1860	354,763 00
6 " " " .....	Nov. 1st, 1870	81,587 00
6 " " " .....	July 12th, 1875	55,600 00
5 " " " .....	Nov. 1st, 1880	2,087,925 00
5 and 6 per ct. Croton Water Stk. "	Feb. 1st, 1890	500,000 00
5 per cent. Fire Indemnity " "	May 5th, 1868	169,268 00
5 " Public Building " No. 3. "	1863 to 1866	200,000 00
5 " Bld. Loan Stk., No. 4. "	Nov. 1st, 1870	40,000 00
5 " Public Education Stock, "	May 1st, 1873	104,000 00
5 " Central Park " "	July 1st, 1898	307,500 00
<b>Total amount of Stocks, July 1st, 1856.....</b>		<b>\$4,093,922 00</b>
<b>Revenue Bonds, 1855 and 1856.....</b>		<b>617,300 00</b>
<b>Total amount of Stocks and Bonds.....</b>		<b>\$4,711,222 00</b>
Bonds and Mortgages taken on Sales } of Real Estate..... }	\$820,204 54	
Fire Loan Bonds and Mortgages.....	45,500 00	
Bond of Hudson River Railroad Co...	10,000 00	875,704 54
		<b>\$5,586,926 54</b>
<b>Deduct amount advanced from fund for payment of Interest...</b>		<b>248,834 12</b>
<b>* Total assets, July 1st, 1856.....</b>		<b>\$5,338,092 42</b>

\* In addition to these assets, and the annual revenue by law appropriated to this fund, the REAL ESTATE, belonging to the Corporation, estimated as worth, (exclusive of the Croton Aqueduct and Reservoirs,) more than TWENTY-TWO MILLIONS OF DOLLARS, is also pledged for the redemption of the city debt.



## STATEMENT No. 18.

## TREASURY LOAN ACCOUNT.

Revenue Bonds, issued in anticipation of the tax of 1855 and 1856, during the year ending June 30th, 1856, viz:		
Bonds, at 7 per cent.....	\$2,171,500 00	
" at 6 " .....	3,738,065 00	
Amount issued in anticipation of tax.....	\$5,909,565 00	
Amount issued in lieu of Bonds canceled.....	400,000 00	
Total amount of Bonds issued.....	<u>\$6,309,565 00</u>	
There has been issued of the above amount, during the year 1855,	\$ 868,800 00	
" " " " " " 1856,	5,440,765 00	
Total.....	<u>\$6,309,565 00</u>	
Special Loan of 1856, 7 per cent.....	\$ 540,000 00	
There has been paid off, during the same period, as follows, viz:		
Paid Bonds of 1855.....	\$4,210,600 00	
Canceled " " .....	200,000 00	\$4,410,600 00
Paid Bonds of 1856.....	50,000 00	
Canceled " " .....	200,000 00	250,000 00
		<u>\$4,660,600 00</u>
Paid Special Loan of 1856.....	\$ 340,000 00	

## STATEMENT No. 19.

WARRANTS IN THE HANDS OF THE COMPTROLLER AND AUDITOR UNCALLED FOR,  
DEPOSITED WITH THE CHAMBERLAIN, JULY 11, 1838.

## STREETS OPENING.

1839.

Sept. 9.	Unknown owners, 31st st., 11th av. to East river, No. 2754.....		\$511 75
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1840:

Jan. 27,	Unknown owners, 6th av., Bloomingdale road to 129th street, No. 463.....	\$96 00	
"	Do. do " 464.....	96 00	
"	Do. do " 465.....	96 00	
"	Do. do " 481.....	96 00	
Feb. 24,	Unknown owners, 116th street, 4th to 10th avenue, No. 1079.....	510 70	
"	Unknown owners, 1st avenue, 109th to 123d street, No. 1090.....	209 90	
Aug. 24.	Unknown owners, 40th street, Hudson river to East river, No. 7007.....	549 00	
"	Unknown owners, 51st street, Hudson river to East river, No. 7042.....	100 00	1,782 70

1842:

Jan. 5.	Unknown owners, 12th street, Ganse- voort street to Hudson river, No. 2..		190 00
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## STREETS PAVING.

1854:

Feb. 25.	Amt. ret'd on Broome st. sewer, No. 53,	\$2 50	
Mc'h 14.	C. Richmond, red'n of assess't " 129,	2 90	
"	Louisa Chen, " " 130,	2 97	
"	Patrick Hatton, " " 131,	1 49	
"	L. Griswold, " " 129,	5 45	
"	H. M. Lean, " " 128,	1 49	
"	Unknown owners, " " 126,	1 48	
"	— Norton, " " 121,	1 49	
	Carried forward.....	\$19 77	\$2,484 45

1854.	Brought forward.....	\$19 77	\$2,484 45
Mc'h 14.	A. & E. L. Higgins, red'n asse. No. 122,	18 36	
"	Charles Flinn, " " 123,	1 49	
"	T. Martine, " " 124,	1 48	
"	M. Michaels, " " 125,	2 97	
"	J. Wallace, " " 18 ,	1 48	
"	D. Brush, " " 134,	1 98	
"	J. Wade, " " 135,	1 48	44 01

1855:

May 14.	D. W. Anderson, claim on Hamersley street sewer, No. 1186.....		9 04
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INTEREST ON ASSESSMENTS.

July 17.	J. Fargee, interest returned on widening Walker street, 1873,	\$2 38	
"	Benj. Albro, " " 1874,	5 59	
"	J. Skillinan, " " 1877,	2 07	
"	Heirs of W. Hall, " " 1878,	1 99	
"	A. M. Merchant, " " 1879,	4 68	
"	J. Fargee, " " 1884,	5 09	
"	W. Dennistoun, " " 1885,	3 45	
"	F. A. Tracey, " " 1887,	0 52	
"	J. Hilyard, " " 1887,	13 28	
"	Eben. Caldwell, " " 1889,	3 93	
"	Oliver Johnson, " " 1897,	3 45	
"	J. F. Hertsell, " " 1898,	6 86	
"	Seth Whitmarsh, " " 1900,	15 58	
"	Mary Hinsdale, " " 1902,	3 32	
"	J. Hilyard, " " 1903,	4 42	
"	C. Haines, " " 1911,	2 90	
"	Owen Maller, " " 1912,	1 16	
"	W. Dennison, " " 1914,	30 62	
"	Eliza Gilford, " " 1916,	35 86	
"	Est. of W. Carter, " " 1917,	4 62	
"	T. Hazard, " " 1918,	1 98	
	Carried forward.....	\$153 10	\$2,537 50

<b>1865.</b>	Brought forward.....	\$158 10	\$2,537 50
<b>July 17.</b>	Elizabeth Fisher, interest ret'd on widening Walker street, 1923,	13 85	
"	Thomas Mullen, " " 1932,	1 58	
"	F. Depau, " " 1933,	4 06	
"	R. S. Stewart, " " 1935,	1 41	
"	Elizabeth Katts, " " 1937,	1 17	
"	F. Childs, " " 1938,	0 74	
"	Abigail Rhodes, " " 1940,	0 76	
"	Jesse W. Benedict, " " 1941,	1 78	
"	B. Lord, " " 1943,	3 84	
"	B. Lord, " " 1944,	6 63	
"	Lucretia Cassidy, " " 1945,	0 33	
"	F. R. Dillon, " " 1948,	0 90	
"	I. F. Randolph, " " 1949,	2 29	
"	J. K. Murray, " " 1950,	3 44	
"	Est. J. W. Concklin, " " 1951,	0 94	
"	J. Owens, " " 1952,	0 86	
"	David Christie, " " 1953,	0 45	
"	Est. Alex. Martin, " " 1954,	0 47	
"	Mary Richard, " " 1955,	0 51	
"	R. & B. Edwards, " " 1956,	0 17	
"	Alex. Lawrence, " " 1957,	0 30	
"	R. Nelson, " " 1957½,	0 42	
"	Jacob Drake, " " 1958,	0 67	
"	Est. F. Tracey, " " 1959,	1 07	
"	J. Bankhard, " " 1960,	1 21	
"	W. Ladd, " " 1961,	0 54	
"	S. J. Isaacs, " " 1964,	0 48	
"	F. Del Hoyo, " " 1965,	0 84	
"	Alex. Lawrence, " " 1966,	0 30	
"	J. Riker, " " 1967,	1 95	
"	Est. G. Tucker, " " 1963,	4 05	
"	J. O. Rich, " " 1969,	1 71	
"	R. W. Main, " " 1970,	1 02	
"	Meth. Epis. Ch., " " 1971,	0 55	
	Carried forward.....	\$214 39	\$2,537 50

1855.	Brought forward.....	\$214 89	\$2,587 5	
July 17.	J. Anderson, amount returned on widening Walker street, 1972,		0 45	
"	Claud. C. Becket, " " 1973,		0 28	
"	Est. D. Watts, " " 1974,		0 86	
"	J. Blance, " " 1975,		0 41	
"	J. Van Buskirk, " " 1976,		0 45	
"	P. P. Holt, " " 1978,		0 45	
"	Andw. Sticker, " " 1979,		0 45	
"	F. R. Tillou, " " 1980,		0 41	
"	P. U. Ly dig, " " 1981,		0 58	
"	J. Bowles, " " 1983,		7 13	
"	P. Harmony, " " 1988,		0 50	
"	C. D. White, " " 1990,		2 07	
"	W. Hutchinsson, " " 1991,		0 88	
"	Est. J. Damon, " " 1992,		2 07	
"	H. A. Nelson, " " 1993,		3 45	234 1

**STREETS OPENING.**

Dec. 24.	Lewis and Dodd, Central Park.	3484,	\$300 00	
"	Collector of Assessments, " " 3491,	3,000 00		
"	The Citizer, " " 3506,	11 50		
"	The Church Journal, " " 3517,	5 00		
"	The Journal of Commerce, " " 3508,	5 35		
"	The Express, " " 3510,	6 80		
"	The N. Y. Express, " " 3511,	6 80		
"	N.Y Handel's Zeitung, " " 3512,	10 00		
"	U. S. Military Argus, " " 3513,	6 00		
"	The Courier des Etat Unis," " " 3518,	13 50		
"	Masonic Register, " " 3519,	15 00		
"	N. Y. Atlas, " " 3520,	18 00		
"	National Police Gazette, " " 3527,	15 00		
"	N. Y. Criminal Zeitung, " " 3531,	12 00		
"	Morning Express, " " 3536,	94 15		
"	N. Y. Times, " " 3539,	79 40	3,598 1	
Total amount.....			<u>\$6,370 1</u>	



Received, New York, July 11th 1856, from A. C. Flagg, Comptroller, the above named warrants for the amounts set opposite them, respectively, amounting in all to six thousand three hundred and seventy dollars and twenty-eight cents, to be credited to the above accounts respectively.

A. V. STOUT,  
Chamberlain.

\$6,370, A. V. STOUT.

By H. L. OVINGTON.

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STATEMENT No. 20.

DEPARTMENT OF FINANCE, COMPTROLLER'S OFFICE,  
City of New York, February 29th, 1856.

CENTRAL PARK FUND STOCK.

**\$2,800,000 at five per cent., redeemable in forty-two years. \$1,600,000 at six per cent., redeemable in three years.**

Sealed proposals will be received at the Comptroller's office until Monday, April 7th, 1856, at 2 o'clock, P.M., when the same will be publicly opened, for the whole or any part of the amount of two millions eight hundred thousand dollars of Central Park Fund Stock of the city of New York, authorized by an act of the legislature of this state, entitled "An act to alter the map of the city of New York, by laying out thereon a public place, and to authorize the taking of the same," passed July 21st, 1853; and by an ordinance of the Common Council of said city, approved by the Mayor, February 29th, 1856.

The said stock will consist of twenty-eight thousand shares, of one hundred dollars each share, bearing interest at the rate of five per cent. per annum, payable quarter yearly, and the principal redeemable on the first day of July, 1898.

Sealed proposals will also be received and opened, at the same time and place, for a loan of one million six hundred thousand dollars, for

which certificates will be issued, to be called "The Central Park Assessment Fund," consisting of sixteen thousand shares, of one hundred dollars each, in pursuance of the one hundred and ninetieth section of the act entitled "An act to reduce several laws relating particularly to the city of New York, into one act," passed April 9th, 1813; and an ordinance of the Common Council, passed February 29th, 1856, which stock will bear interest at the rate of six per cent. per annum, payable half yearly, and the principle redeemable on the fifth day of February, 1859.

The proposals will state the number of shares desired, and the price per share; the person whose proposals are accepted will be required to deposit with the Chamberlain of the city the sum awarded and covered by the bid, and on presenting the receipt of the Chamberlain to the Comptroller, will be entitled to receive a certificate for the par value of the number of shares carrying interest from the date of the deposit.

Those persons who have awards due them on the Central Park, if they offer terms more favorable to the interest of the city than those who make cash bids, can receive certificates of stock for the amount of their awards immediately after the bids are decided on, carrying interest from the date of the confirmation of the awards. In case the same person or property is assessed, the person claiming the award will be required to pay the amount of assessment, with interest thereon, from the time of the confirmation of the report of the Commissioners, to the Collector of Assessments, before the delivery of the certificate.

The act of 1853, for laying out the park, provides for levying a tax annually for the payment of interest on the stock to be issued; and the act of 1812, made applicable to this loan, provides not only for pledging the faith of the Mayor, Aldermen and Commonalty for the final redemption of the stock issued, but also enacts that all the revenues of the Corporation "are hereby pledged and appropriated for the payment of the interest which shall become due on the said

stock, and shall continue so pledged until the final redemption thereof; and that in case the said revenues be not sufficient to satisfy and pay the whole of the said interest, then, and in that case, *the faith of the state shall be, and the same is hereby pledged to pass such acts as shall, from time to time, be necessary, authorizing the Mayor, &c., to raise by tax,* such sum as shall be requisite to supply every such deficiency. In addition to this, the 7th section of the act of 1853, for taking the land for the park, declares that all the land thus taken shall be "irrevocably pledged" for the payment of the debt created therefor.

Each proposition should be sealed up and indorsed, "Proposal for Five per cent. Central Park Fund," or "Proposal for Central Park Six per cent. Fund," as the case may be. And the proposition for one or both funds way then be put in a second envelope, sealed and directed, "A. C. FLAGG, Comptroller, No. 5 Hall of Records, New York."

A. C. FLAGG, *Comptroller.*

### STATEMENT No. 21.

#### AWARDS TO "UNKNOWN OWNERS," FOR LAND TAKEN IN THE CENTRAL PARK.

Part of street, block 544, No. 102.....	\$1 90
"    "    "    "    103.....	1 10
"    "    "    "    104.....	0 40
Lots,    "    545, "    15 & 16*.....	1,650 00
"    "    "    "    48 & 49*.....	1,845 00
Part of street, "    546, "    108.....	0 15
Lot,    "    "    "    "    73.....	1,245 00
"    "    "    "    74.....	985 00
Part of street, "    547, "    112.....	0 15
"    "    "    "    115.....	1 70
"    "    "    "    118.....	1 70
House & lots, "    550, "    41 to 43.....	2,818 00
Carried forward.....	<u>\$8,550 10</u>

\* Mortgaged to the Mayor, Alderman and Commonalty, \$2,077 50.

Brought forward.....			\$8,550 10
Part of street, block 550, No. 120.....			1 00
Lot, " 551, " 58.....			700 00
" " " 54.....			680 00
Part of street, " " " 121.....			1 00
" " " 124.....			1 00
Lots, " 552, " 29 and 30*.....			1,580 00
" " " 37 and 38.....			3,250 00
Part of street, " " " 125.....			1 00
" " 553, " 129.....			1 00
Lots, " 554, " 47 to 50.....			2,945 00
" " " 53 to 56.....			2,785 00
Part of street, " " " 130.....			1 00
Lot, " 555, " 1.....			1,365 00
Lots, " " " 34 to 36.....			4,705 00
" " " 53 to 56.....			3,035 00
Lot, " " " 69.....			1,415 00
Part of street, " " " 134.....			1 00
" " 556, " 137.....			1 00
" " 558, " 141.....			1 00
Lot, " 559, " 45†.....			535 00
" " " 58‡.....			525 00
House, " 560,.....			225 00
" " ".....			45 00
" " ".....			495 00
Lot, " 561, " 41.....			4,298 00
" " " 41½.....			5,761 00
Part of street, " " " 147.....			0 75
Lots, " 563, " 17 to 20§.....			2,410 00
Street, " 567, " 75 to 99.....			3 75
Carried forward.....			\$45,275 75

\* Mortgaged to P. T. Ruggles, Refrec, \$732 00.

† Mortgaged to the Mayor, Aldermen and Commonalty, \$675 00.

‡ Mortgaged to the Mayor, Aldermen and Commonalty, 178 50.

§ Mortgaged to the Mayor, Aldermen and Commonalty, \$2,100 00.

	Brought forward.....	\$45,275 75
Street,	block 568, No. 75 to 87.....	3 70
Lots,	" 569, " 64*.....	625 00
Highway,	" " 75 to 95.....	3 70
Street,	" 570, " 75 to 80.....	1 85
House and lot,	" 581, " 50.....	665 00
Street,	" " " 73 to 77.....	1 80
House and lots,	" 582, " 48 to 50.....	1,305 00
Street,	" " " 73 to 81.....	3 60
Lot,	" " " 23.....	960 00
"	" " " 24.....	425 00
"	" " " 25.....	425 00
"	" " " 26.....	430 00
"	" " " 27.....	430 00
"	" " " 28.....	430 00
"	" 583, " 8.....	420 00
Lots,	" " " 21 and 22.....	820 00
"	" " " 52 to 54.....	1,210 00
Lot, block	" " " 55†.....	390 00
Street,	" " " 73 to 94.....	3 60
Lots,	" 584, " 3 and 4.....	900 00
Lot,	" " " 13‡.....	415 00
"	" " " 36.....	570 00
"	" " " 53.....	410 00
Lots,	" " " 61 and 65.....	455 00
Lot,	" " " 68.....	415 00
Lots,	" " " 71 and 72.....	900 00
Highway,	" " " 73 to 101.....	3 60
Gores,	" 585, " 5 and 6‡.....	355 00
Gore,	" " " 72.....	300 00
Lots,	" " " 17 to 19—55 and 56§....	1,755 00
	Carried forward....	\$60,370 60

\* Mortgaged to the Mayor, Aldermen and Commonalty, \$332 00.

† Mortgaged to James Watt, jr., \$125,000 00.

‡ Mortgaged to James Watt, jr., \$125,000 00.

§ Mortgaged to M. Eastburn, \$1,800 00.



	Brought forward.....	\$60,307 60
Street,	block 585, No. 73 to 80.....	3 60
Lots,	" 586, " 16 to 20.....	1,970 00
"	" " " 53 to 59.....	2,715 00
Street,	" " " 73 to 82.....	3 60
Lots,	" 587, " 56 and 57.....	770 00
"	" " " 61 and 62½.....	600 00
Lot,	" " " 64.....	425 00
Streets,	" " " 80 to 90—81 to 86.....	3 60
Lots,	" 588, " 16 and 53.....	855 00
Street,	" " " 73, 74, 75, 76, 78—80 to 85....	1 00
Gore,	" 589, .....	170 00
"	" " .....	55 00
Lots,	" " " 27 to 36.....	4,980 00
Street,	" " " 73 to 82.....	3 60
"	" " " 73½ to 82.....	1 00
Gore,	" " " 24 A.....	55 00
"	" " " 49A.....	170 00
Lots,	" 590, " 35 and 36.....	1,095 00
"	" 653, " 19 to 25*.....	6,050 00
"	" 655, " 1 to 4.....	5,055 00
Part of st.,	" " " 210.....	1 00
"	" " " 211.....	20
"	" " " 212.....	20
"	" " " 213.....	10
Lots,	" " " 15 & 16.....	1,464 00
Part of st.,	" " " 214.....	10
"	" " " 215.....	20
"	" " " 216.....	05
Lot,	" " " 22.....	765 00
	<b>Carried forward .....</b>	<b>\$87,519 85</b>

\* Mortgaged to Walter L. Cutting, \$1,000.  
 \* Mortgaged to Walter L. Cutting, \$650.  
 \* Mortgaged to Mechanics' Building and Mutual Loan Association, \$418.  
 \* Richard L. Wyckoff, \$400.  
 \* Knickerbocker Building Association, \$4,000.

	Brought forward.....	\$87,519 85
Part of street,	block 655, No. 217.....	05
"	" " " 218.....	15
"	" " " 219.....	05
"	" " " 220.....	10
House & part of st.,	" " " 221.....	20
lot,	" " " 26.....	795 00
Lessee, sub-lessee		
and buildings,	" " " 29 to 32.....	2,820 00
lots,	" " " 53 to 56.....	2,900 00
Part of street,	" 656, " 226.....	20
"	" " " 227.....	20
"	" " " 228.....	40
"	" " " 229.....	15
"	" " " 230.....	25
"	" " " 231.....	20
lots,	" " " 33 to 36.....	4,925 00
"	" " " 45 to 47.....	1,995 00
House and lot,	" 659, " 41.....	1,160 00
lots,	" " " 42 to 44*.....	1,790 00
"	" " " 47 to 49†.....	1,610 00
"	" 661, " 38.....	590 00
"	" 662, " 13 and 14.....	1,155 00
Part of street,	" " " 156.....	1 40
"	" " " 157.....	1 40
lots,	" 663, " 5 and 6.....	1,130 00
"	" " " 54 to 57.....	2,880 00
lot,	" 664, " 61.....	4,250 00
Part of street,	" " " 162.....	1 50
"	" " " 163.....	1 60
lots,	" 666, " 30 to 32.....	3,275 00
Part of street,	" " " 168.....	1 60
"	" " " 668, " 173.....	45
	Carried forward.....	\$117,804 75

\* Mortgaged to the Mayor, Aldermen, &c., \$1,233 75.

† Mortgaged to the Mayor, Aldermen, &c., \$1,237 50.

				Brought forward.....	\$117,804	75
				Part of street, block 668, No. 174.....		25
	"	"	"	175.....		60
	"	"	"	176.....		60
	"	"	"	177.....		35
	"	"	"	178.....		55
	"	"	"	179.....		20
	"	"	"	180.....		20
	"	"	683,	" 585.....		50
	"	"	"	" 587.....		25
	"	"	"	" 588.....		20
	"	"	"	" 590.....		20
	"	"	"	" 591.....		20
	"	"	"	" 592.....		60
	"	"	"	" 593.....		10
	"	"	"	" 594.....		20
	"	"	"	" 597.....		20
Lots,	"	"	"	16 to 19.....	1,965	00
"	"	"	"	33 to 42.....	5,030	00
Lot,	"	684,	"	1.....	670	00
"	"	"	"	22.....	410	00
Lots,	"	"	"	23 to 32.....	4,944	00
"	"	"	"	33 to 42.....	4,810	00
Lot,	"	"	"	43.....	385	00
"	"	"	"	46.....	370	00
Lots,	"	"	"	55 to 60.....	2,198	00
Part of street,	"	"	"	598.....		20
"	"	"	"	" 600.....		10
"	"	"	"	" 612.....		15
"	"	"	"	" 601.....		10
"	"	"	"	" 602.....		20
"	"	"	"	" 603.....		05
"	"	"	"	" 604.....		05
"	"	"	"	" 605.....		10
"	"	"	"	" 606.....		10
				Carried forward.....	\$122,592	90

Brought forward.....			\$188,592	90
Part of street, block 684, No. 607.....				50
" " " " 608.....				50
" " " " 609.....				20
" " " " 610.....				05
" " " " 613.....				80
" " " " 614.....				20
" " " 685, " 615.....				20
" " " " 616.....				05
" " " " 617.....				25
" " " " 619.....				20
" " " " 620.....				05
" " " " 626.....				10
" " " " 621.....				05
" " " " 622.....				50
" " " " 623.....				20
" " " " 624.....				05
" " " " 627.....				25
" " " " 628.....				05
" " " " 629.....				05
" " " " 630.....				10
" " " " 631.....				50
Lots, " " " 6 to 10.....			1,855	00
House and lots, " 686, " 5 to 8*.....			1,480	00
Lots, " " " 12 to 15.....			1,440	00
Lot, " " " 27†.....			385	00
" " " " 58.....			265	00
House and lots, " " " 60 and 61.....			920	00
" " " " 62.....			495	00
Part of street, " " " 634.....				20
" " " " 635.....				20
" " " " 637.....				20
" " " " 638.....				25
Carried forward.....			\$145,538	10

\* Mortgaged to J. Watt, Jr., \$125,000.

† Mortgaged to J. Watt, Jr., \$125,000.

Brought forward.....				\$145,538	10
Part of street, block 686, No. 639.....					10
" " " " 640.....					20
" " " " 641.....					05
" " " " 642.....					25
" " " " 643.....					50
" " " " 646.....					05
" " " " 650.....					05
" " " " 651.....					10
" " " " 652.....					05
" " " " 654.....					25
" " 687, " 657.....					10
Lots, " " " 31 and 32.....				990	00
Street, " 688, " 65 to 67.....				3	20
Lot, gore, " 689, " 26.....				380	00
Lots, " " " 27 to 33.....				2,825	00
Street, " " " 65 to 69.....				3	20
Lots, " 690, " 33 to 44.....				4,345	00
Street, " " " 65 to 69.....				3	20
" " 691, " 65 to 74—76 to 85.....				3	20
" " 692, " 65 to 71.....				1	60
Part of street, " 762, " 272.....					35
Lots, " " " 35 & 36*.....				2,870	00
House and lot, " 763, " 4†.....				2,118	00
Part of street, " " " 277.....					05
" " " " 279.....					20
" " " " 280.....					80
" " " " 281.....					05
" " " " 282.....					10
For all land within the lands described in the rule of the Supreme Court, in this matter, made the 7th November, 1853, and not hereinbefore designated.....					1 00
Carried forward.....				\$159,084	75

\* Mortgaged to A. J. Allaire, \$1,404 00.

† Mortgaged to Robert Shields, \$650 00.



Brought forward.....				\$159,084 75
Part of street, block 768 No. 288.....				20
Houses and lots, " " " 59 and 60*.....				2,165 00
House and lots, " " " 64†.....				2,885 00
" " 767, " 54‡.....				842 00
Part of street, " " " 309.....				1 00
Lot, " 770, " 9.....				695 00
" " " " 29.....				1,160 00
" " " " 30 and 31.....				1,565 00
" " " " 33 and 34.....				1,520 00
House and lot, " " " 61.....				4,143 00
Lot, " 771, " 31.....				775 00
Lots, " 772, " 13 and 14.....				1,450 00
Lot, " " " 22.....				680 00
Lots, " 773, " 5 to 10—55 to 60.....				8,070 00
" " " " 33 to 38.....				3,400 00
Part of street, " " " 325.....				1 00
" " " " 326.....				25
" " " " 327.....				40
" " 774, " 328.....				20
" " " " 331.....				75
" " " " 332.....				75
" " " " 335.....				20
Lots, " " " 17 to 31—34 to 48.....				13,505 00
Lot, " 781, " 51.....				1,200 00
" " 782, " 14.....				720 00
Rear lot, " " " 51.....				320 00
Lot & part of st., " " " 52, 409.....				400 00
" " " " 406.....				1 00
" " 783, " 14, 440.....				1,420 00
House and lot, " " " 35 and 36.....				1,870 00
Part of street, " " " 416.....				20
Carried forward.....				\$207,875 70

\* Mortgaged to Elizabeth Shields, £700.

† Mortgaged to Robert Shield, \$15.

‡ Mortgaged to P. Minton, \$32.

Brought forward.....				\$297,875 70
Shed and lots, block 783, No. 44 and 45.....				935 00
Part of street, " " " 420.....				10
" " " " 423.....				1 00
Lot, " 784, " 14.....				1,310 00
Part of street, " " " 426.....				15
Lots, " " " 24 and 25.....				1,040 00
Part of street, " " " 428.....				15
" " " " 429.....				10
" " " " 430.....				20
" " " " 431.....				20
Houses and lot, " " " 32.....				2,685 00
Part of street, " " " 432.....				05
" " " " 433.....				15
" " " " 434.....				05
" " " " 435.....				05
" " " " 437.....				15
" " " " 438.....				10
" " " " 439.....				05
Lot, " " " 42*.....				510 00
Houses and lots, " " " 49.....				1,510 00
House and lot, " 785, " 14.....				1,450 00
Houses and lots, " " " 21 to 23.....				1,025 00
Lots, " " " 24 to 26.....				1,560 00
" " " " 39 to 41.....				1,560 00
Lot, " " " 43†.....				510 00
" " " " 45.....				500 00
House and lot, " " " 52.....				1,204 00
Part of street, " " " 442.....				10
" " " " 443.....				05
" " " " 444.....				10
" " " " 445.....				15
Carried forward.....				\$224,227 60

\* Mortgaged to Horace Dresser, \$75.

† Mortgaged to C. Engh, \$150.

Brought forward.....				\$224,227	60
Part of street, block 785, No. 446 .....					15
" " " " 451 .....					15
" " " " 447 .....					05
" " " " 450 .....					05
" " " " 449 .....					25
" " " " 452 .....					05
" " " " 453 .....					05
" " " " 454 .....					05
" " " " 455 .....					05
" " " " 456 .....					05
" " " " 457 .....					10
" " " " 458 .....					10
" " " " 460 .....					05
" " " " 461 .....					20
" " " " 462 .....					40
" " 786, " 464 .....					30
" " " " 465 .....					20
" " " " 468 .....					05
" " " " 466 .....					05
" " " " 467 .....					05
" " " " 469 .....					05
" " " " 471 .....					15
" " " " 472 .....					05
" " " " 473 .....					05
" " " " 475 .....					05
" " " " 476 .....					05
" " " " 477 .....					20
House and lot, " " " 14 .....				1,050	00
Lot, " " " 25 .....				545	00
" " " " 28 .....				575	00
" " " " 64 .....				1,500	00
House and lots, " 787, " 21, 22, 43 and 44 .....				2,645	00
" " 788, " 14 to 18 .....				2,525	00
Carried forward.....				\$233,070	60

	Brought forward,.....	\$8,550 10
Part of street, block 550, No. 120.....		1 80
Lot, " 551, " 58.....		700 00
" " " 54.....		880 00
Part of street, " " " 121.....		1 80
" " " 124.....		1 80
Lots, " 552, " 29 and 30*.....		1,580 00
" " " 37 and 38.....		3,250 00
Part of street, " " " 125.....		1 80
" " 553, " 129.....		1 80
Lots, " 554, " 47 to 50.....		2,945 00
" " " 53 to 56.....		2,785 00
Part of street, " " " 130.....		1 80
Lot, " 555, " 1.....		1,365 00
Lots, " " " 34 to 36.....		4,705 00
" " " 53 to 56.....		3,085 00
Lot, " " " 69.....		1,415 00
Part of street, " " " 134.....		1 80
" " 556, " 137.....		1 80
" " 558, " 141.....		1 80
Lot, " 559, " 45†.....		585 00
" " " 58‡.....		525 00
House, " 560,.....		225 00
" " ".....		45 00
" " ".....		495 00
Lot, " 561, " 41.....		4,290 00
" " " 41‡.....		5,761 00
Part of street, " " " 147.....		0 75
Lots, " 563, " 17 to 20§.....		2,410 00
Street, " 567, " 75 to 99.....		3 79
	Carried forward.....	\$45,275 75

\* Mortgaged to P. T. Ruggles, Referee, \$732 00.

† Mortgaged to the Mayor, Aldermen and Commonalty, \$675 00.

‡ Mortgaged to the Mayor, Aldermen and Commonalty, 178 50.

§ Mortgaged to the Mayor, Aldermen and Commonalty, \$2,100 00.

	Brought forward.....	\$45,275 75
Street,	block 568, No 75 to 87.....	3 70
Lots,	" 569, " 64*.....	625 00
Highway,	" " " 75 to 95.....	3 70
Street,	" 570, " 75 to 80.....	1 85
House and lot,	" 581, " 50.....	665 00
Street,	" " " 73 to 77.....	1 80
House and lots,	" 582, " 48 to 50.....	1,305 00
Street,	" " " 73 to 81.....	3 60
Lot,	" " " 23.....	960 00
"	" " " 24.....	425 00
"	" " " 25.....	425 00
"	" " " 26.....	430 00
"	" " " 27.....	430 00
"	" " " 28.....	430 00
"	" 583, " 8.....	420 00
Lots,	" " " 21 and 22.....	820 00
"	" " " 52 to 54.....	1,210 00
Lot, block	" " " 55†.....	390 00
Street,	" " " 73 to 94.....	3 60
Lots,	" 584, " 3 and 4.....	900 00
Lot,	" " " 13‡.....	415 00
"	" " " 36.....	570 00
"	" " " 53.....	410 00
Lots,	" " " 61 and 65.....	455 00
Lot,	" " " 68.....	415 00
Lots,	" " " 71 and 72.....	900 00
Highway,	" " " 73 to 101.....	3 60
Gores,	" 585, " 5 and 6¼.....	355 00
Gore,	" " " 72.....	300 00
Lots,	" " " 17 to 19—55 and 56§....	1,755 00
	Carried forward... ..	\$60,370 60

\* Mortgaged to the Mayor, Aldermen and Commonalty, \$352 00.

† Mortgaged to James Watt, jr., \$125,000 00.

‡ Mortgaged to James Watt, jr., \$125,000 00.

§ Mortgaged to M. Eastburn, \$1,800 00.



Brought forward.....	\$279,560	30
Part of street, block 801, No 548 .....		08
" " " " 549 .....		20
" " 802, " 550 .....		45
Lot, " " " 10 .....	270	00
Lots, " 805, " 31 and 32* .....	830	00
" " " " 33 to 41† .....	1,205	00
Lot, " " " 43† .....	305	00
" " " " 47 .....	305	00
" " " " 49 .....	315	00
Part of street, " " " 559 .....		20
" " " " 560 .....		35
" " " " 562 .....		05
" " " " 561 .....		05
" " " " 562 .....		20
" " " " 563 .....		05
" " " " 564 .....		10
" " " " 565 .....		10
" " " " 575 .....		10
" " " " 566 .....		10
" " " " 567 .....		10
" " " " 568 .....		10
" " " " 569 .....		05
" " " " 570 .....		20
" " " " 571 .....		25
" " " " 572 .....		20
" " " " 573 .....		05
" " " " 574 .....		05
" " " " 575 .....		05
" " " " 577 .....		05
" " " " 578 .....		05
" " " " 579 .....		05
" " " " 580 .....		10
" " " " 581 .....		15
<b>Total amount.....</b>	<b>\$282,793</b>	<b>75</b>

\* Mortgaged to Charlotte Rhodes.

† Mortgaged to Charlotte Rhodes.

‡ Mortgaged to Charlotte Rhodes.

*City and County of New York*, ss:—I RICHARD B. CONNOLLY, Clerk of the county of New York, do hereby certify that I have compared the annexed statement of awards to unknown owners, in the matter of the Central Park, as reported and signed by the Commissioners of said park, now on file in my office, and find the same to be correct.

In witness whereof, I have hereunto set my hand and affixed my official seal, this 5th day of September, 1856.

L. S.

RICHARD B. CONNOLLY, *Clerk.*

STATEMENT NO. 22.

At a Special Term of the Supreme Court of the state of New York, held at the City Hall of the city of New York, on Wednesday the 6th day of February, A.D. 1856—

Present—Hon. IRA HARRIS, *Justice.*

In the matter of the application of the  
MAYOR, ALDERMEN and COMMONALTY  
of the city of New York,  
*relative to*

The opening and laying out a PUBLIC  
PLACE between Fifty-ninth and One  
hundred and sixth streets, and the  
Fifth and Eighth avenues, in the city  
of New York.

On motion of J. W. Edmonds, of Counsel for a claimant, and on hearing Mr. Dillon, of Counsel for the Corporation, it is ordered that whenever the Mayor, Aldermen, and Commonalty of the city of New York, may be authorized, in the matter above entitled, to pay the sum

or sums, mentioned in the report of the Commissioners, into this court, the same shall be paid by the said Mayor, Aldermen and Commonalty into this court, and thereupon the clerk of this court, being the clerk of the city and county of New York, shall forthwith deposit the same in the United States Trust Company of New York, there to remain, at an interest of five per cent., subject to the order of this court, under the statute in such case made and provided, and the rules of this court.

STATE OF NEW YORK. }  
 City and County of New York, } ss:

I, Richard B. Connolly, Clerk of said city and county, and Clerk of the Supreme Court of said state for said county, do hereby certify that I have compared the preceding with the original of an order remaining in my office, and that the same is a correct transcript therefrom and of the whole of such original.

[L. s.] In witness whereof, I have hereunto subscribed my name, and affixed my official seal, this twenty-ninth day of February, A.D. 1856.

(Signed,)

RICHARD B. CONNOLLY, *Clerk.*

STATEMENT No. 23.

SUPREME COURT--GENERAL TERM.

NEW YORK, March 6, 1856.

Present—Hon. JAMES J. ROOSEVELT, *Presiding Justice.*

“ THOMAS W. CLERKE,

“ CHARLES A. PEABODY,

*Justices.*

*Additional rules in regard to moneys awarded to “ unknown owners.”*

2. No application will be heard in regard to the disposition of mo-

moneys awarded to unknown owners, until such moneys shall have been actually paid into court.

3. Every petition for the payment of such moneys shall be verified under oath; shall set forth a statement of the title, and the grounds of the claim, and shall also state the names and residences of all persons, if any, whom the petitioner knows, or has been informed or believes to be claimants of such moneys, or of any part thereof, or in any manner or in any degree interested or claiming to be interested therein.

4. Five counselors at law to be named by the presiding justice, with the concurrence of one or more of the other judges, shall be appointed referees, to one of whom such applications shall be referred, and no application shall be referred except to one of the persons so to be named.

5. The referee, before proceeding on the reference, shall require proof of the service of notice of the reference upon all persons named in the petition as interested, or as claimants, and if, upon the reference, the referee shall consider that other persons should be notified, he shall require notices to be served upon them. If any such persons are infants, guardians must be appointed, as in ordinary actions; and if any are absent, non-resident, or cannot be found, special application must be made to the Court for direction in the premises.

6. The referee shall require a full and complete abstract of the title to be furnished to him, and which he shall verify, for such length of time as he may deem advisable, together with full, complete and original returns of searches for mortgages, conveyances, and all other liens whatever, affecting the title of the property, and such affidavits also as he may deem proper. And he shall annex to, and return with, his report, all such papers, together with the proofs of service of notices upon adverse claimants, and all testimony taken before him.

7. Notice of hearing upon the report of the referee, shall be served upon all persons who appeared upon the reference, and proof shall be furnished to the court of the service of such notice.

STATE OF NEW YORK. }  
City and County of New York, } ss:

I, Richard B. Connolly, Clerk of said city and county, and Clerk of the Supreme Court of said state for said county, do certify that I have compared the preceding with the original additional rules remaining on file in my office, and that the same is a correct transcript therefrom and of the whole of such original rules.

[L. S.] In witness whereof, I have herennto subscribed my name, and affixed my official seal, this eighth day of March, A.D. 1856.

RICHARD B. CONNOLLY, *Clerk.*

---

STATEMENT No. 24.

FINANCE DEPARTMENT, COMPTROLLER'S OFFICE,  
New York, July 12, 1856.

JOHN A. STEWART, Esq.,  
*Secretary U. S. Trust Company.*

DEAR SIR:--In compliance with orders of the Supreme Court, designating your company as the depository of the sums awarded to "unknown owners" on the Central Park; and also declaring that the whole amount of these awards must be paid into court before motions would be heard in relation to the disposition of the awards. And the court having also provided, that your company should pay to the ascertained owners on the sums thus deposited, interest at the rate of five per cent. from the date of the deposit, until payment was made under an order of the court: the undersigned made an arrangement with your company, to take the amount of the required deposit in Six per cent. Revenue Bonds, and to consider this as a cash payment, for which the company would pay to the actual owners, when ascertained by the court, the full sum awarded to "unknown owners," with five per cent. interest, as before stated.



A certified copy of the awards to "unknown owners," as made by the commissioners, was procured from the clerk of the court, giving the sum awarded in each case, and making up a total amount of \$282,793 75.

On the 15th of April, 1856, as shown by the books kept by the Stock Clerk, in the Finance Department, there was delivered to you, in pursuance of the arrangement made between the Comptroller and the company, the following Revenue Bonds, viz:

DATE.	NO.	TO WHOM ISSUED.	AMOUNT.	WHEN PAYABLE.
1856.				
April 15,	120,	United States Trust Comp'y.	\$50,000..	June 15, 1856.
"	121,	" "	.. 50,000..	July 15, "
"	122,	" "	.. 50,000..	Aug. 15, "
"	123,	" "	.. 30,000..	Sept. 15, "
"	124,	" "	.. 20,000..	" "
"	125,	" "	.. 30,000..	Oct. 15, "
"	126,	" "	.. 10,000..	" "
"	127,	" "	.. 5,000..	" "
"	128,	" "	.. 5,000..	" "
"	129,	" "	.. 20,000..	Nov. 15, "
"	130,	" "	.. 10,000..	" "
"	131,	" "	.. 2,700..	" "
Whole amount.....			<u>\$282,700</u>	

The Revenue Bonds are issued for even hundreds, and it appears that a check was drawn, on the park account, for \$93 75, and delivered to you, thus making up the exact sum awarded to "unknown owners," as certified by the clerk of the court.

Several persons who have obtained orders for the payment of awards to "unknown owners," have informed the Comptroller that the sums paid, them from the deposit in court, was half of one per cent. less than the sum awarded by the Commissioners. And, in one or more cases, the injured party stated, that it was understood, that

the aggregate sum of \$282,793 75, was not placed to the credit of "unknown owners," according to the arrangement made by the Comptroller with the company.

Will you, therefore, be kind enough to inform me of the exact amount credited to the account of "unknown owners" in the Central Park? And if there is less than \$282,793 75, please state how much less, and inform me, if you have the means of doing so, by what process any amount was abstracted from the sum paid by the Corporation to the Trust Company, as a cash basis for a payment into court of the entire sum certified to be awarded to "unknown owners."

Respectfully yours,

A. C. FLAGG, *Comptroller.*

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STATEMENT No. 25.

UNITED STATES TRUST COMPANY OF NEW YORK,  
No. 40 Wall street, July 13, 1856.

A. C. FLAGG, Esq., *Comptroller.*

DEAR SIR:—In reply to yours of yesterday's date, inquiring the exact amount credited by this company to the account of "Unknown owners in the Central Park," and if less than \$282,793 75, how much less; and by what process any amount was abstracted from the sum paid by the Corporation to the Trust Company, as a cash basis for a payment into court of the entire sum certified to be awarded to "unknown owners," I have to state:

1st. That the exact amount credited by this company, to the account of "unknown owners" in the Central Park, was \$281,380 45, being the entire amount deposited by the Clerk of the Supreme Court, Richard B. Connolly, Esq.

12d. That no moneys were paid by the Corporation to the Trust Company in said matter, but that the same were paid by the Corporation to the County Clerk, as Clerk of the Supreme Court, in whose favor the Comptroller's warrant was drawn for the entire awards, **only \$282,793 75.**

**The Revenue Bonds were a direct purchase by this company from the city, for which we gave the money, in order to enable the Corporation to pay the same into court.**

With great respect, your obedient servant,

JOHN A. STUART, *Secretary.*

---

STATEMENT No. 26.

DEPARTMENT OF FINANCE, COMPTROLLER'S OFFICE,  
New York, July 17, 1856.

RICHARD B. CONNOLLY, *Clerk.*

DEAR SIR:—Inclosed are copies of a letter from this department to the Secretary of the United States Trust Company, and his reply.

This correspondence shows, that on the 15th of April last, arrangements were made for the payment to the United States Trust Company, as the depository designated by an order of the Supreme Court, of the whole amount awarded to "unknown owners," by the Commissioners appointed by the Supreme Court, to estimate the damages in the acquisition of lands for the Central Park. The total sum awarded to "unknown owners," as shown by a certificate signed by yourself, was found to be \$282,793 75. An arrangement was made by the Comptroller, with the Trust Company, to take Revenue Bonds, bearing interest at the rate of six per cent., and the company pay in cash the several awards, from time to time, as orders should be made by the court. A check was given to you for the whole amount of the bonds issued to the Trust Company. It now appears, that the whole sum

paid into court by the Comptroller, in behalf of the Mayor, Aldermen and Commonalty, instead of being .....	\$282,793 75
is only .....	281,380 45
Being less than the amount required by the sum of. . . . .	<u>\$1,413 80</u>

The order of the Supreme Court of the 6th of February, 1856, says, "It is ordered, that whenever the Mayor, Aldermen and Commonalty of the city of New York may be authorized to pay the sum or sums mentioned in the report of the commissioners into this court, the same shall be paid by the said Mayor, Aldermen and Commonalty into this court; and thereupon the clerk of this court, being the clerk of the city and county of New York, shall forthwith deposit the same in the United States Trust Company of New York, there to remain at an interest of five per cent., subject to the order of this court, under the statute in such case made and provided and the rules of this court."

I consider that a faithful compliance with this order requires the Comptroller, acting as the agent of the Corporation, and the clerk acting for the court, to place in the depository designated by the order of court, the entire sums awarded by the commissioners to the credit of the account of "unknown owners," and in a condition to earn interest, at the rate designated by the order, for the benefit of the real owners, when ascertained in the manner required by law.

I therefore, as a matter of justice to the Mayor, Aldermen and Commonalty, as well as to those who are interested in the awards to "unknown owners," desire that you will pay to the United States Trust Company, to be credited to said account, such sum as will make the deposit equal to a total sum of \$282,793 75, equal to \$1,413 80, with interest on this sum, at the rate of five per cent., from the 15th of April to the date of payment.

Respectfully yours,

A. C. FLAGG, *Comptroller.*

## STATEMENT No. 27.

FINANCE DEPARTMENT, COMPTROLLER'S OFFICE,  
New York, August 7th, 1856.

L. B. SHEPARD, Esq. :

DEAR SIR—I beg leave to call your attention to the inclosed correspondence in regard to the payment by the Mayor, Aldermen and Commonalty of the several sums awarded to "unknown owners," by the Commissioners of Estimate for the Central Park.

When I presented copies of this correspondence to the clerk, he called on me and said he believed I was right in requiring the whole amount of awards to be deposited in the Trust Company, and that he would furnish me with a satisfactory voucher from the secretary of the company. Within a few days he has stated to me that he was justified in his course by a rule of court, and that he would take legal advice on the subject, and that he had or would ask your advice in relation to the matter.

If there is such a rule as the clerk seems to suppose, I desire that you will ask the court, in behalf of the Corporation, to consider the matter with reference to its abrogation. Such a rule must in operation do injustice to those interested in the awards, or to the Corporation, and perhaps to both. Let us suppose, for example, that the person entitled to the present sum abstracted, \$1,413 30, does not get his claim settled until the end of twenty years, when, under the order of court, his claim, at 5 per cent. interest, would be doubled, equal to \$2,826 60. He calls at the Trust Company, and there is neither principal or interest to be found. On examination of the records, it is found that the court ordered the Mayor, Aldermen and Commonalty to deposit the amount of the respective awards, and directed that the Trust Company should pay an interest of 5 per cent. to the several persons having awards. In such an event, would not the Corporation be held to account for the deposit of the \$1,413 30, and also for the interest which it should have earned.

I actually paid to the Trust Company in bonds which were to be



received as cash, the sum of \$282,793 75. The secretary of the company, in his letter, acknowledges the receipt of only \$281,380 45, being \$1,413 30 less than the sum actually paid by the Mayor, Aldermen and Commonalty, to the account of "unknown owners."

I desire to have the record of the deposit made to conform to the facts, and I desire, also, that the record of the court may show that the Corporation has paid the awards in full, as directed by the order of court.

Respectfully yours,

A. C. FLAGG, *Comptroller,*

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STATEMENT No. 28.

NEW YORK, September 8th, 1856.

A. C. FLAGG, Esq.:

DEAR SIR—I have received a note from you, under date 30th Aug., requesting of me a transcript of the certified list of "unknown owners" in the Central Park, and informing me that you intend to make report to the Common Council, in which you will ask them to inquire into all matters connected with payments to "unknown owners."

So far as you merely ask a transcript of a paper on file in my office, I have but to say that it is at the command of any one who will pay the fees for copying it. I have already given you a certified copy of the awards to "unknown owners," in this matter.

But so far as your note claims a power in yourself or the Common Council to inquire into matters connected with the awards to "unknown owners," I am constrained to say that I am not at liberty to admit that either you or they have any thing to do with the matter. The connection of the city and its officers ceases, when, pursuant to law, the money is paid into court. From that moment it is solely under the control and direction of the Supreme Court, whose action

~~in~~ the matter is regulated by law; and I, as clerk of the court, can pay it out only as the court directs, and I can acknowledge no other authority or control over it than that which the law confers on the court.

3. If, therefore, you or the Common Council desire, as you say, "to inquire into all matters, now or heretofore, in regard to payments to unknown owners," you must first obtain the permission and order of the court, whose mandate alone it is that I can obey, and whose authority alone it is that I can recognize in this matter.

Yours, very respectfully,

RICHARD B. CONNOLLY,  
*Clerk of Supreme Court and County Clerk.*



## STATEMENT No. 30.

## RATES OF WHARFAGE OF THE PORT OF NEW YORK.

*As established by the Legislature of New York, April 9th, 1813. [See Laws as revised and passed at the 36th session of the Legislature, vol. II., sec. 212, p. 429.]*

					Per day.	
For every vessel under 50 tons, at the rate of.....					\$0 50	
For every ship or vessel over 50 and under 100 tons at the rate of					0 62½	
“	“	100	“	150	“	0 75
“	“	150	“	200	“	0 87½
“	“	200	“	250	“	1 00
“	“	250	“	300	“	1 12½
“	“	300	“	350	“	1 25
“	“	350	“	400	“	1 37½
“	“	400	“	450	“	1 50
“	“	450	“	500	“	1 62½
“	“	500	“	550	“	1 75
“	“	550	“	600	“	1 87½

For every ship or vessel of 600 tons and upwards, 12½ cents in addition for every 50 tons, in addition to the rate last mentioned, (\$1 87½,) for every day such ship or vessel shall use or be made fast to any of the wharves in the city of New York.

“Every ship or other vessel which shall make fast to any other ship or vessel that shall be fastened to any wharf, and being so fastened shall load, unload, or careen, shall pay the *one half of the rate of wharfage* such ship or vessel would have been liable to pay, if fastened to such wharf, and there loaded, unloaded or careened.”—Sec. 215.





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ANNUAL REPORT  
OF  
THE COMPTROLLER

OF THE CITY OF NEW YORK,

OF THE

Receipts and Expenditures of the City Government,

FOR THE

YEAR 1856.



NEW YORK:  
CHAS. W. BAKER, PRINTER TO THE COMMON COUNCIL.  
1857.



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IN COMMON COUNCIL.

APRIL 6TH, 1857.

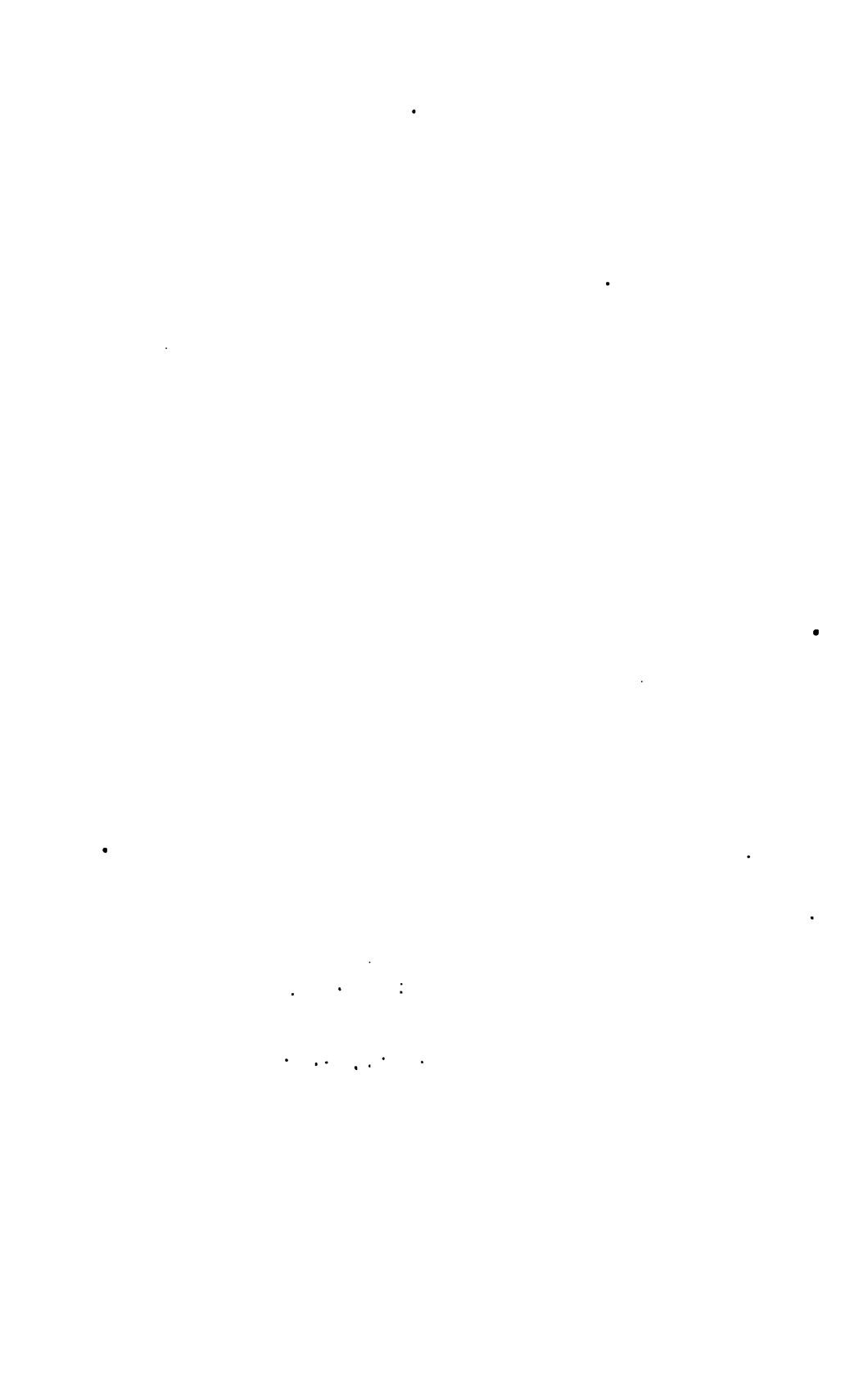
**THE ANNUAL REPORT OF THE COMPTROLLER, of the Receipts and Expenditures of the year ending December 31st, 1856, was received, laid on the table, and ordered to be printed.**

D. T. VALENTINE,

*Clerk of the Common Council.*

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IN COMMON COUNCIL.

APRIL 6TH, 1857.

**THE ANNUAL REPORT OF THE COMPTROLLER, of the Receipts and Expenditures of the year ending December 31st, 1856, was received, laid on the table, and ordered to be printed.**

D. T. VALENTINE,

*Clerk of the Common Council.*

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DEPARTMENT OF FINANCE,  
 COMPTROLLER'S OFFICE, CITY OF NEW YORK,  
 March 16th, 1857.

*To the Common Council:*

The ordinance of the Common Council adopted in 1849, organizing the departments, declares, (§ 102,) that the Comptroller shall report to the Common Council at the commencement of each year, for the general information of the citizens of New York, a full and detailed statement, setting forth:

1st. The receipts and expenditures of the Corporation during the preceding year, and the different sources of the city revenue, and the amount received from each.

2d. The annual appropriations made by the Common Council, the objects for which they were made, and the amount of moneys expended upon each appropriation.

3d. The moneys borrowed on the credit of the Corporation, the authority for each loan, and the terms upon which it was obtained.

In compliance with the ordinance referred to, statements have been prepared and are annexed to this report, showing the operations of this department for the year 1856.

STATEMENT No. 1, shows the receipts and expenditures of the Corporation during the year ending on the 31st of December, 1856, exclusive of the sinking funds set apart for the payment of the principal and interest of the city debt.

The total amount received into the City Treasury during the year, from all sources except the Sinking Fund, is.....		\$17,762,667 62
The payments from January 1st, 1856, to December 31st of the same year, amount to.....		17,228,724 75
Excess of receipts over expenditures.....		<u>\$533,942 87</u>

STATEMENT No. 2, shows the appropriations, expenditures and receipts of the city government proper, and not including either trust funds or the sinking funds, for the year ending December 31st, 1856. The totals are as follows, viz.:

Expenditures for the support of the city government.....	\$4,589,925 72
Receipts except from taxation.....	41,102 07
Balance payable from taxation.....	<u>\$4,548,823 65</u>

STATEMENT No. 3, shows the amount raised for the various objects of city government, and the total amount of tax raised in each year, from 1850 to 1856.

The expenditures for the year 1856, for all purposes, except for the Sinking Fund, as shown in Statement No. 1, exceed those of the preceding year by the sum of \$3,123,012 15.

This increase is principally made up as follows:

Alms-house.....	\$311,550 00
Blasting Diamond Reef.....	15,000 00
Building court house, Third district.....	27,000 00
Interest on revenue bonds.....	68,524 68
"    assessment bonds.....	35,188 29
Lamps and gas.....	66,265 07
Police.....	15,685 11
Paving Bowery and Chatham street.....	33,305 07
Salaries.....	62,463 99
Surgical Department of Police.....	4,995 41
Common schools for state.....	52,289 87
State mill tax.....	262,147 89
Judgments on contracts in Central Park, &c.....	75,915 28
Commissioners of Records.....	100,000 00
Central Park on account of debt.....	1,242,837 29
New Reservoir.....	10,322 64
	<u>\$2,383,490 59</u>



The foregoing does not include the large increase in the amount redeemed of revenue and assessment bonds.

#### THE SINKING FUNDS.

The receipts and expenditures on account of the Sinking Funds for the year ending December 31st, 1856, are shown by statements annexed to this report, as follows:

STATEMENT No. 4, shows the receipts and expenditures of the Commissioners of the Sinking Fund for the payment of the city debt.

Received on account of the fund for the payment of the debt during the year.....	\$1,215,916 46
Balance in bank January 1st, 1856 .....	221,347 03
	<u>\$1,437,263 49</u>
Paid from the same fund.....	1,769,395 21
Advance from the Sinking Fund for payment of interest.....	\$332,131 72

STATEMENT No. 5, shows the receipts and expenditures on account of interest on the city debt.

Received on account of interest on city debt during the year ending December 31st, 1856.....	\$1,737,935 83
Balance in bank January 1, 1856.....	669,768 00
	<u>\$2,407,703 83</u>
Paid from the same fund.....	1,336,025 86
Balance, January 1st, 1857.....	<u>\$1,071,677 97</u>

STATEMENT No. 6, shows the total amount of the city debt and the means held by the Commissioners of the Sinking Fund for its payment.

The debt amounted January 1st, 1857, to.....	\$14,230,156 00
At the same date the Commissioners of the Sinking Fund held for the payment of the debt.....	5,529,962 57
	<u>\$8,700,193 48</u>
Debt outstanding .....	<u>\$8,700,193 48</u>

**STATEMENT No. 7,** shows the stocks and other securities held by the Commissioners of the Sinking Fund for the payment of the city debt, the total of which is given in the preceding statement.

#### **DEBT PAYABLE BY TAXATION.**

**STATEMENT No. 8,** gives the amount of debt redeemable from year to year by taxation.

The total amount of this debt, January 1st, 1857, was \$1,154,000 00.

#### **TREASURY LOAN ACCOUNT, 1856**

The stock clerk, W. H. Dikeman, has prepared a summary of the amounts borrowed and paid in the year 1856, on account of revenue and assessment bonds.

This statement is annexed, and marked No. 9.

The financial year commences in January. The taxes to defray the expenses of the year are not collected until the last quarter of the year, say in October, November and December. The result is, that two thirds or three fourths of the sum levied is anticipated from January to September in each year, by an issue of revenue bonds for periods of three, six, nine and twelve months. In addition to the loans thus made for the past year, large sums have been borrowed to meet the payments for opening streets and for paying a building stock debt which became due in May. The necessity for a temporary loan for this object was caused by the use of the money for payments on the Central Park, as explained in the semi-annual report.

Large sums have also been borrowed and paid on assessment bonds. These bonds are issued in anticipation of money to be collected by assessment on property holders for constructing sewers, regulating, grading, and paving new streets, &c., &c.

The total amount of revenue bonds issued during the year 1856, in anticipation of the tax levy of that year, has been as follows, viz.:

Revenue bonds at six per cent.....	\$4,312,615 00
“ “ seven “ .....	2,080,760 00
	<hr/>
	\$6,393,375 00
Special loans at seven per cent.....	1,800,000 00
	<hr/>
<b>Total amount of treasury loans in 1856.....</b>	<b>\$8,193,375 00</b>

There have been paid and canceled during the same period,

Revenue bonds.....	\$5,854,610 00
Special loans at seven per cent .....	1,450,000 00
	<hr/>
Treasury loans paid and canceled in 1856 .....	\$7,304,610 00
Loans on assessment bonds in 1856, at six per cent. . . .	\$649,900 00
<b>Total amount of assessment bonds paid in 1856 .....</b>	<b>\$1,001,000 00</b>

#### EXTENDING THE BOWERY TO FRANKLIN SQUARE.

The report of the Commissioners of Estimate and Assessment for opening the Bowery from Chatham to Franklin square, was confirmed on the first day of May, 1856, and payment of the awards was commenced on the first of September last. The total amount of the awards was \$550,000, and the sum paid on these awards to the close of the year, for principal and interest, is \$483,407 33.

#### OPENING OF THE FIRST AVENUE.

The report of the Commissioners of Estimate for opening the First avenue, was confirmed on the first day of August, 1856. The sum paid on awards to the close of December, was \$57,742.

#### PAYMENTS ON ACCOUNT OF DEBT.

On the first of February, 1856, \$50,000 on account of the loan for Public Building Stock was paid off, and the amount raised by tax.

On the sixth of May last, the sum of \$515,000 of five per cent Public Building Stock was paid off from the revenues of the Sinking Fund.

The total amount of city debt canceled in 1856, is thus shown to be \$565,000.

Since the close of the year 1856, there has been paid on account of the loans for constructing the Croton Aqueduct, the sum of \$990,000. This was for money borrowed in 1842, at an interest of seven per cent. per annum.

**TOTAL OPERATIONS OF THE TREASURY IN 1856.**

The following statement is a summary of the amounts received into the treasury, and paid out of it on account of the Sinking Funds, the ordinary support of the city government, and the several trust funds, for opening, grading and paving streets, and covering the entire treasury operations for the year ending December 31st, 1856.

RECEIPTS,

As shown in Statement No. 1.....	\$17,762,667 62
On account of the Sinking Fund, for payment of city debt, as shown in Statement No. 4.....	1,215,916 46
For payment of interest, (Statement No. 5).....	1,737,935 83
Total receipts in 1856.....	<u>\$20,716,519 91</u>

PAYMENTS,

As shown in Statement No. 1,.....	\$17,228,724 75
For payment of city debt, (see Statement No. 4,)....	1,769,395 21
For payment of interest, (see Statement No. 5,)....	1,336,025 86
Total amount paid,.....	<u>\$20,334,145 82</u>

The receipts and expenditures in 1856, exceed those of the previous year, as follows :

Receipts of 1856,.....	\$20,716,519 91
"    1855,.....	17,020,090 03
Excess of receipts in 1856 over 1855,..	<u>\$3,696,429 88</u>
Payments in 1856,.....	\$20,334,145 82
"    1855,.....	16,533,408 51
Excess of payments in 1856 over 1855,.....	<u>\$3,800,737 31</u>

This large increase arises principally from the receipts and expenditures on account of awards for land taken for the Central Park, and for the opening and extending the Bowery and First Avenue.

**CENTRAL PARK.**

The total amount awarded for damages to parties whose lots were taken for the Central Park, is \$5,111,426 30.

Settlements have been made with parties having awards, amounting to the sum of \$2,675,487 24.

Of this there has been paid in cash,.....	\$1,202,287 24
In five per cent. stock,.....	387,700 00
In six per cent. stock,.....	1,085,500 00
<b>Total amount paid,.....</b>	<b>2,675,487 24</b>
<b>The mortgages held by the city,.....</b>	<b>149,994 00</b>
<b>The amount awarded to the Corporation, . . . . .</b>	<b>396,954 75</b>
<b>Total amount settled, and in the hands of the city,</b>	<b><u>\$3,222,445 99</u></b>

Deducting this from the whole award, leaves the  
balance unsettled,..... **\$1,888,980 31**

Arrangements were made to pay the interest on the stock, and interest on the balance of the awards unsettled, on the first of August last.

The amount paid into court for awards to "unknown owners," did not include the interest on the awards from the fifth of February to the sixteenth of April, the date of payment into court.

There has been paid on account of interest for this period, upon certified copies of the orders of the Court made in these cases, the sum of \$1,581 36.

The amount of interest paid upon awards unsettled to August 1st, 1856, including interest on all awards settled previous to that time, is \$34,865 08.

The Corporation not having the money on hand to pay for the lands taken for the Park, was obliged to assume the payment of principal and interest from February 5th, on account of mortgages held by various parties on these lands; For interest on these assumed mortgages there has been paid \$2,781 22.

The Commissioners of the Sinking Fund hold mortgages for lands sold within the Park to the amount of about \$250,000. These mortgages must be canceled and an equivalent paid to the Commissioners of the Sinking Fund.

As the legislature has provided for the issuing of six per cent. stock instead of five per cent., a sum equal to the amount of these mortgages and interest will be issued to the Commissioners of the Sinking Fund in six per cent. stock.

In paying into Court the amount awarded to "unknown owners" (\$282,795 75.) the Commissioners of the Sinking Fund took the five per cent. stock and gave the Trust Company six per cent. Revenue Bonds. It is therefore equitable that the Sinking Fund should now receive the six per cent. stock for these mortgages.

In December last the Common Council authorized the Comptroller to apply to the legislature for an increase of the rate of interest on the stock to be issued to procure loans for paying for the lands taken for the park from five per cent. to six per cent. Since that time the legislature has passed a law amending the previous act in accordance with this application, and measures have been taken to obtain the amount required to pay for these lands by a loan at six per cent.

There has been received by the Collector of Assessments, from parties assessed for benefit, the principal sum of.....	\$630,495 00
For interest, .....	9,525 25
Total.....	<u>\$640,020 25</u>

The Finance Department has been seriously embarrassed during the year 1856, in consequence of its inability to pay in cash the several sums awarded to persons who owned lands within the limits of the



**Central Park.** The report of the Commissioners of Estimate and Assessment was confirmed by the Supreme Court on the 5th day of February, 1856. The cost of the land taken, including the expenses of the Commissioners, was confirmed at a total sum of \$5,169,000. The act for the acquisition of the land declared that payment should be made therefor immediately on the confirmation of the awards; but the same act provided that, loans to obtain the means of payment beyond the total sum assessed on property holders for benefit, should be made by an issue of stock for a period not exceeding forty-five years, and at an interest not exceeding five per cent per annum. It was found impracticable to borrow money on the terms prescribed in the law, and hence a large portion of the debt which was to be provided for by an issue of five per cent. stock, could not be paid.

The 190th section of the consolidated act of 1813, relating to the city of New York, provides that the Corporation may borrow money and issue assessment stock therefor, in anticipation of the amount assessed on property for benefit in opening streets, public places, &c. Under this authority the Common Council authorized the Comptroller to issue "assessment stock," to run for three years, to anticipate the assessment on property around the Central Park to an amount not exceeding \$1,600,000, that being the sum assessed for benefit, as shown by the report of the Commissioners of Estimate. The whole amount of this stock has been issued and used in paying awards on the Central Park.

It thus appears that more than one third of the sum due on assessments, and which was anticipated by the issue of assessment stock, has been collected and used. The whole amount of the six per cent. stock, \$1,600,000, has been applied to the payment of awards, and by the aid of \$640,000 collected, the assessment for benefits has, in this manner, been made available in canceling awards to the amount of \$2,240,000.

The ordinance provides that the six per cent. assessment stock, at the end of three years, shall be paid from the amount of assessment for benefits. Six hundred and forty thousand dollars of the fund set

apart for the payment of the stock, having been paid into the Treasury and used for the payment of awards, it is not necessary to borrow at this time as large a sum by six hundred and forty thousand dollars, as otherwise would have been necessary. The park laws, however, provide for the whole sum required to cover the amount of the awards, and when the time arrives for paying the stock issued in anticipation of the assessment, say February, 1859, the necessary sum can be borrowed to reimburse the assessment stock.

In settling awards thus far, the Comptroller has paid interest at the rate of six per cent. The ordinance of the Common Council says, the Comptroller shall pay the amount awarded to each person named in the award, but says nothing about interest; and the rate of interest fixed for the stock authorized to be issued to anticipate the assessments is six per cent. The act of the legislature declares, that payment shall be made immediately after the confirmation of the report of the Commissioners of Estimate and Assessment; but the only allusion to interest is, that the Supervisors shall annually levy a sum sufficient to pay the interest on the stock to be issued.

The six per cent. stock was paid at par to those having awards and the certificates were dated back to 5th of February, 1856, thus allowing interest at six per cent. from the day of confirmation.

The same rate of interest was offered to those having awards after the stock was exhausted, or to those who preferred to wait for the cash for the principal. Several persons who had large awards declined to receive interest at this rate, and others took the six per cent. reserving their right to seven per cent.

The general law of the state which prescribes the manner in which lands shall be taken for public use, declares that after the expiration of four calendar months, from the date of confirmation of an award, the owner thereof shall have a right of action against the Corporation, and may enforce such right by suit, after presenting his claim to the Mayor, Aldermen and Commonalty in Common Council convened, and may recover the amount of such award, with legal interest thereon, from the date of such application.

If we take an award of one thousand dollars, and suppose the payment to be deferred for one year, the owner could recover interest at seven per cent. for eight months. equal to two thirds of \$70, say \$46 66.

The person having an award of one thousand dollars on the Central Park, receives for one year's interest the sum of sixty dollars.

A large portion of the awards on the Central Park have been adjusted on terms here stated, and full releases taken for the land. Many persons took portions of their awards in five per cent. stock at par, say one half in this stock and the balance in cash, and gave full discharges. If any settled cases are to be opened for re-adjustment and the payment of seven per cent. interest, the five per cent. cases have the strongest claim.

In regard to the amount payable to unknown owners, (\$282,795 75,) the order of the Supreme Court requires the Trust Company to pay five per cent. interest to the ascertained owner from the date of deposit to the date of payment. The interest on this class of claims, from the 5th of February to the 16th of April, seventy-one days, is paid by the Comptroller at the rate of seven per cent. on the order of Court.

A claim to unknown owners, if settled at the end of seventy-one days from the 16th of April, obtains interest at an average of six per cent.

The sum now required to settle the claims of individuals for awards on the park, amounts to about twelve hundred thousand dollars. Of this sum, two estates have a total award equal to four hundred thousand dollars, which the representatives of these estates have agreed to take in six per cent. stock at par, and give a full release on receiving six per cent. interest to the date of issuing the stock.

The claims remaining to be settled amount to about eight hundred thousand dollars; and among these are several large claimants for the additional one per cent. of interest.

**THE CROTON RESERVOIR.**

The payment of awards on account of lands taken for the new Croton Reservoir, has been delayed by the same causes which prevented the payment of awards on the Central Park.

The report of the Commissioners was confirmed on the 14th of April, 1856. This reservoir covers an area of about one hundred acres, and the total sum awarded for the land is \$708,000.

It is provided by the act of 1813, relative to improvements in the city, that payment for lands shall be made at the end of four calendar months, from the day on which the report of the Commissioners of Estimate is confirmed by the Supreme Court. All persons having awards on the new reservoir are therefore entitled to interest at the rate of seven per cent. from the 14th of August last to the date of payment of the award.

The Croton Aqueduct Board estimate that the construction of the reservoir will cost \$1,200,000, and that \$300,000 will be required for the year 1857. The whole cost for land and construction will require \$1,908,000. An act has been passed at the present session of the legislature, authorizing the required sum to be borrowed at a rate of interest not exceeding six per cent. A loan of one million has been made under this law, and a considerable portion of the awards have already been paid at the Comptroller's office.

The amount of the awards to unknown owners on the reservoir has not been paid into court; but the orders of court, in favor of the ascertained owner have been paid by the Comptroller, with interest, at the rate of seven per cent., from the 11th of August, 1856. When the money is paid into court, and deposited in a trust company, the interest paid by the company is only five per cent., from the date of deposit. It is unjust to subject the real owner of property, taken for public use, to the expense of a suit at law, and then to diminish his rate of interest from seven to five per cent. But this is not all; if it goes through the hands of the clerk of the court, it is subjected to what may be considered an unconstitutional toll of half or one per

So long as the city is compelled to borrow, and is paying interest on five or six million of dollars annually, at the rate of six and seven per cent., its interest cannot be promoted by making deposits for "unknown owners," at an interest of five per cent.

In the case of deposit for unknown owners in the Central Park, the city actually paid the United States Trust Company six per cent. interest on Revenue Bonds, to induce the company to pay unknown owners at the rate of five per cent. This deposit is also attended with other disadvantages, which are fully explained in the semi-annual report from this department. (See Doc. No. 34, Board of Aldermen, 1856.)

**THE EFFECT OF SETTLEMENTS BY ARBITRATION UNDER RESOLUTIONS OF  
COMMON COUNCIL.**

Special attention is invited to the serious damages to which the city has been subjected, in several cases of arbitration, under resolutions of the Common Council. In three of the contracts to which reference will be made, the city discontinued the work, in consequence of appropriating the ground for the Central Park; in the fourth, there was a failure on the part of the contractor to complete his work.

The first case is that of a contract made with Bartlett Smith, for regulating and grading the Sixth avenue, from Fifty-seventh to Eighty-sixth street.

A very full history of this case is given in a statement prepared by Marcus C. Riggs, Esq., who conducted the arbitration case on the part of the city. This is annexed. (See Statement No. 10.)

On application, the Superior Court made an order, on the 18th day of September, 1856, that Bartlett Smith show cause why the judgment on the award of the arbitrators should not be set aside.

It will be seen, by reference to this statement, that the contract was made by James Furey, Street Commissioner, on the 3d day of December, 1853, about four and a half months after the passage of the law for the acquisition of the lands for the Central Park, which included the portion of the avenue embraced in this contract.

The resolution under which the contract was made was dated March 19th, 1853.

It will be seen, also, that a few days after the contract was executed, Mr. Smith was notified, by direction of the Common Council, to suspend all work on the job, and hence no work was done under the contract; and yet he proved, by an experienced surveyor, who examined the avenue, in order to be a witness, that the city ought to pay him damages to the amount of \$70,000 or \$80,000.

At this stage of the proceedings, the Counsel to the Corporation informed the Comptroller, that in order to make a proper defence to the array of testimony, based on actual surveys, which had been produced on the part of the contractor, a larger expenditure would be required than could be paid from any appropriation in the Law Department, and that the arbitrators as the case then stood, and without rebutting testimony, based on thorough examination by a competent engineer, might feel constrained to award \$70,000 or \$80,000 to the contractor.

Under these circumstances, an engineer of established character, Edward H. Tracy, was selected, and was authorized to employ the necessary force to make a thorough survey of the ground embraced in the contract; to sink test pits, in order to ascertain the quality of the excavation, the proportion of rock, &c. This work was completed, and the results were presented by Mr. Tracy, to the arbitrators. They, however, awarded damages to Mr. Smith, to the amount of \$21,000, and an execution was issued out of the Superior Court for the amount, and all the personal property of the Corporation was advertised to be sold on this execution.

The Comptroller, under a strong conviction that the contract was void, having been made after the passage of the law setting apart the land for a park, and suspending all work within its limits, urged Mr. Riggs to apply to the Superior Court, for a stay of proceedings on the execution, and, if practicable, to get a rehearing of the case. In doing this, Mr. Riggs expressed his apprehension that the court might consider that the Corporation had waived its right to such a defence



by its resolution to submit the assessment of damages to three arbitrators. And such proved to be the result.

The resolution of the Common Council, giving their assent to the arbitration, is as follows, viz:

*Resolved*, That all contracts for regulating, grading, or Macadamizing any street or avenue within the limits of the Central Park be terminated, and the several works to be performed within said limits be stopped; that the surveyors in charge of the said several works report to the Street Commissioner the amount of work respectively performed by the several contractors under said contracts; that the Comptroller be, and he is hereby directed to pay, upon the usual requisition, to the said several contractors, the amounts respectively due to them for work performed under such contracts, at the time of the passage of this resolution, as shall appear from the surveyor's return; and that the amount so paid be assessed upon the land deemed to be benefited; and that as to such of the contractors as will submit to arbitration, the question as to what would be a reasonable and proper allowance for their damages in the premises, the Mayor, Comptroller, and Street Commissioner be, and they are hereby authorized to appoint a suitable person as an arbitrator on the part of the Corporation, the contractor to appoint another, and the two thus selected to choose a third, and the decision of a majority to control as to the amount of such damages. (Approved July 14, 1854.)

On the 27th day of December, 1854, Abram Turnure was appointed arbitrator under the resolution on the part of the city, on the suggestion of Mayor Westervelt; Mr. Smith selected Thomas Hassett, and the two thus selected appointed George B. Smith as umpire. In the progress of the case Mr. Hassett resigned, and the Mayor and Street Commissioner concurred with the contractor in the substitution of Mr. Tomlinson. (See Statement No. 11.)

The award made by Mr. Smith and Mr. Tomlinson, is annexed. (See Statement No. 12.)

Mr. Turnure dissented from the conclusions of the report signed by Mr. Smith and Mr. Tomlinson, and made a separate report, which is annexed. (See Statement No. 13.)

There were two other cases submitted to arbitrators under the resolution of July 14th, 1854.

These are the cases of John McGrane, for regulating and grading Seventh avenue, from Fifty-ninth to Seventy-second street; and of James Flannagan, for regulating and grading Sixty-ninth, Seventieth and Seventy-first streets, between the Seventh and Eighth avenues.

Mr. McGrane was paid \$7,856 90, for work done under the terms of his contract. The claim submitted was for damages on account of preparations made to execute the contract, and losses in consequence of being prevented from finishing the job. The arbitrators were B. P. Fairchild, appointed by Mayor Wood and James Furey, Street Commissioner, on the part of the Corporation; Daniel Gallagher, and James M. Smith, Jun., were the other two arbitrators.

The award, including damages and costs, amounts to the sum of \$28,021 19. Judgment was rendered in the Superior Court, execution was issued, and the amount paid.

In the case of James Flannagan, B. P. Fairchild was appointed on the part of the city by Mayor Wood and James Furey, Street Commissioner; and the other arbitrators were George B. Smith and James M. Smith, Jr. The award to Mr. Flannagan, for damages and costs, amounted to the sum of \$10,135 09, which has been paid. Flannagan had previously been paid for work done on his contract, the sum of \$11,709 11.

#### BULKHEAD AT MANHATTANVILLE.

In the case of constructing a bulkhead at Manhattanville, under a contract made in September, 1854, between the Street Commissioner, James Furey, and David Hunt, and by the latter assigned to Jacob Sharp, there was a failure to complete the contract, on the part of the contractor; and, on submitting the case to arbitrators, under a resolution of the Common Council, an award was given against the city, to the amount of \$28,016 67. When application was made to the Superior Court to issue execution on this award, a motion was made on the part of the Corporation for a reference of the case, with

a view to introducing testimony on the part of the city, which had not been done before the arbitrators; no notice, as far as can be ascertained, having been given to the Counsel to the Corporation to enable him to do so. On this motion the matter was referred to J. Sutherland, Esq., a copy of whose report in the case is annexed. (See Statement No. 14.)

The facts in this case are, that Mr. Hunt made a contract to execute a piece of work for the city, for the sum of \$46,000. Without commencing the work, he assigned his contract to Jacob Sharp. Mr. Sharp, who was well acquainted with the nature of the river at that point, commenced the work, and, after doing enough to get the first payment of \$15,000, the whole structure slid into the river, to a distance of sixty or seventy feet beyond the point where it was to be built; he received the \$15,000 from the Treasury, and, instead of being required by the Corporation to finish the contract according to its conditions, the Common Council passed a resolution, not only releasing him from all the conditions of the contract, but enabling him to get an award from the arbitrators of \$28,000, for the non-fulfillment of his contract.

After the matter was referred to Mr. Sutherland, a thorough examination was made by an experienced engineer, to ascertain whether there remained works of any value to the city in the construction of a bulkhead at that place. The result of this examination is embodied in a report made by George S. Green, which is annexed. (See Statement No. 15.)

It is evident from this report, that the crib work which is now embedded in the mud, near the channel of the river, instead of being of any value as the foundation of a new work, may require removal, which may cost the city as large an amount as has now been awarded to the contractor.

Mr. Sickels, who was selected by the Counsel to the Corporation to attend to this suit with the assent of the Comptroller, but who was called away by his official duties when the case came on for argument before the referee, on an examination of the papers came to the con-



clusion that an appeal would be unavailing. The reasons for this conclusion are stated by Mr. Sickels as follows:

"Our defence upon a suit brought upon a contract was destroyed by the action of the Common Council in releasing Sharp. His claims to compensation were recognized, and nothing left to the arbitrators but the adjustment of the amount. The merits of the case having thus been surrendered by the Common Council, nothing remains for us but a resistance of very doubtful propriety upon merely technical grounds, which hold out no fair assurance of success."

The serious attention of the Common Council and of the taxpayers is invited to the results so disastrous to the interests of the city in the two cases before referred to. In that of Mr. Smith, where no work was done, the arbitrators awarded him between \$20,000 and \$30,000, by holding the city to the hard conditions of its bond; conditions, too, which, under the circumstances, did not constitute a legal obligation on the Corporation, having been executed after the park law passed, but which legal advantage was waived by the acts of the Corporation.

In this case the city has been subjected to a penalty of \$30,000 for the non-performance of its contract.

In the case of the Manhattanville bulkhead, where the contractor failed to perform his contract, the city was also subjected to a penalty of about \$30,000, in consequence of relinquishing, in favor of the contractor, all the obligations which he had entered into to perform work for the city.

The arbitrators, in this case, were Benjamin P. Fairchild, appointed by the Mayor and Street Commissioner; Henry Dubois, appointed by the contractor, and James Chamberlain was appointed for the third by the other two. A copy of the arbitration bond is annexed. (See Statement No. 16.)

Is it surprising, then, that the burdens of taxation increase under a system which subjects the city to such heavy penalties for the failure of its own obligations, and also when the contractors fail to meet their engagements?

The following is a summary of payments from the treasury on account of awards by arbitrators in these four cases, and the sums paid for expenses for procuring testimony, lawyers' fees, &c., viz:

Paid on judgment in favor of Bartlett Smith, including interest and taxed costs.....	\$25,224	06	
Paid Mr. Tracy, engineer, for services and expenses .....	8,417	78	
Paid Mr. Riggs, as attorney.....	1,500	00	
Bill yet to be paid.....	300	00	\$30,441 84
<hr/>			
Paid Jacob Sharp, on bulkhead at Manhat- tanville.....	\$30,984	99	
Paid American Nautilus Submarine Com- pany .....	307	00	
To be paid J. G. Green, survey.....	794	79	32,086 78
John McGrane.....			28,021 19
J. Flannagan.....			10,135 09
Total.....	\$100,684	90	

#### REAL ESTATE.

STATEMENT No. 17 is a list of the real estate owned by the Corporation, and in use by the different departments. The total valuation, including the Croton aqueduct and the new reservoir, is \$43,261,069 90.

The Commissioners of the Sinking Fund, since the close of the term that this report is intended to cover, (February 25th,) have sold a number of lots included in the statement above referred to, which may be seen by referring to statement No. 18, which is prepared for the purpose of showing the increase of revenue derived to the city by the sale of the real estate, which is estimated at \$18,529 30 per annum.

STATEMENT No. 19 gives a list of the piers owned by the Corporation, with their numbers and location, and those used for commercial purposes, ferries, and for Corporation purposes for dumping nig h

soil, &c. There is also added a statement of the rents received for piers and slips, with a list of those used for commercial purposes and for ferries. By this statement it appears that the Corporation own, either in full or in part, fifty-four piers on the East river, with the whole or half of the intervening bulkheads, and forty-three piers on the North river, with similar bulkheads—total, 97.

Of these piers and bulkheads there are used for ferries nineteen piers and bulkheads on the East river, and seven on the North river, making a total of twenty-six piers.

There are used, for the purpose of Corporation dumping and other city uses, four piers on the East river, and three on the North river, making in all, seven.

**RECAPITULATION.**

Piers used for commercial purpose.....	64
“ “ ferries.....	26
“ “ Corporation purposes.....	7
	<hr/>
Total .....	97

The valuation of the piers and bulkheads used for ferry purposes is.....	\$1,617,000 00
The valuation of the piers used for Corporation purposes is.....	160,000 00
	\$1,777,000 00
Total valuation of Corporation piers.....	5,823,000 00
Valuation of piers used for commerce .....	<u>\$4,026,000 00</u>

It will be seen by reference to the statement that the total rent received for piers and slips used for commercial purposes, is.....	\$186,631
For ferries.....	99,905
	<hr/>
Total.....	<u>\$286,536</u>

There has been remitted to lessees of docks and slips, during the year 1856, for dredging and repairs, the sum of \$7,907 06.



**VALUATION OF REAL AND PERSONAL ESTATE.**

**STATEMENT No. 20** shows the valuation of real and personal estate in the several wards, and of non-residents, for 1855 and 1856.

**TAXES ON INCORPORATED COMPANIES.**

**STATEMENT No. 21** is a list of the names of the several incorporated companies in the city of New York, deriving income from their capital, with the amount of the real and personal estate, and amount of tax assessed on the several companies, viz:

Amount of Personal Estate.....	\$83,345,008 94
"    Real Estate.....	10,965,706 00
Total valuation.....	<u>\$94,310,714 94</u>

The amount of tax levied against the same companies, in 1856, is..... \$1,301,915 45

**TAXES REMITTED.**

**STATEMENT No. 22** shows the remissions of taxes made by the Common Council and Board of Supervisors during the year 1856, as well as the valuations on which the same were made in each case.

The total amount of valuation is.....\$4,139,121 00  
And the amount of tax remitted is..... 53,928 34

**TAXATION OF NON-RESIDENTS.**

The legislature passed an act, in February, 1855, (chapter 37,) authorizing the taxation of non-residents doing business in New York. For the purpose of carrying this act into effect, a tax book is made up annually, containing the names of non-residents who are doing business in the city, and who are subject to the provisions of the act. The first tax list of non-residents was made for the year 1855. This book contained the names of 1,296 persons, with an aggregate valuation of \$14,491,130.

In the year 1856, the number of persons assessed was 1,894. The aggregate amount assessed to non-residents is \$18,601,265.

It has been ascertained that many individuals and firms are assessed for personal property in the wards in which they reside or trans-

act business, and that they are again assessed as non-residents under the law of 1855, thus swelling the valuation upon which the city pays its share of the state mill tax, and causing considerable annoyance to the persons thus taxed.

The Deputy Receiver of Taxes, John P. Hone, has furnished the following statement, which shows the sums collected from non-residents thus far, the sums remitted, and the sums in arrear, viz:

Total amount of levy for the year 1855.....	\$174,767	40
Amount collected to date.....	118,368	72
		<u>56,398 68</u>
Remaining unpaid.....	\$47,323	51
Remitted by Supervisors.....	9,075	17
		<u>\$56,398 68</u>
Total amount of levy for the year 1856.....	\$257,254	70
Amount collected to date.....	151,287	40
		<u>\$105,967 30</u>
Remaining unpaid.....	\$101,180	76
Remitted by Supervisors.....	4,786	54
		<u>\$105,967 30</u>

#### STATIONERY.

STATEMENT No. 23 shows the cost of stationery used by the various departments and bureaux of the city government during the year 1856, viz:

Stationery on hand, January 1, 1856.....	\$1,052	09
Paid for stationery in 1856.....	17,991	62
		<u>\$19,043 71</u>
Less stationery on hand, January 1, 1857.....	1,162	25
		<u>\$17,881 46</u>

STATEMENTS No. 24 to 51, show the Receipts in detail of the Commissioners of the Sinking Fund, for the payment of principal and interest of the city debt.

**THE BATTERY.**

These fine grounds, occupying the point of the island, and presenting a view of one of the most magnificent harbors in the world, were at one time the pride of New Yorkers, and the admiration of strangers. This is no longer the case; the land and the trees are still there, but the whole presents a dreary spectacle of decay and desolation.

The contract for enlarging the Battery was made in 1852, and the terms were that the work should be completed in November, 1855. It was pretended by those who were urging forward this most unwise measure, that the cost to the city would not exceed the sum of \$27,000. There has already been paid by the city between fifty and sixty thousand dollars, and very little of the work for which payment is to be made, is visible to the eye.

The heavy wall to be constructed from pier No. 1, North river, to pier No. 1, East river, a distance of about three thousand feet, seven feet in height, three feet in width at the base, two feet at the top, with a heavy coping, has not yet been commenced; and much remains to be done in leveling up and preparing the foundation for this wall. The contract says, "the rip-rap wall to be made by filling in broadcast with mountain stone, on the extension line, so as to be twelve feet wide at the top, at one foot above low water, and to be leveled off at a uniform grade, the interstices to be filled and sledged in with small stone, to receive the parapet wall."

About two years since, the contractor constructed a platform on the west side of pier No. 1, East river, to enable him, as he said, to prepare the stone for the parapet wall; and a space of about two hundred feet, between pier No. 1 and the rip-rap wall, was left open, under the pretence of giving vessels access to the platform for the transit of coping and other stone for the wall. This space and the platform have been used for the accommodation of the boats of the Staten Island Ferry Company.

In 1854, the Comptroller leased, for five years, the castle and the land on which it stood, and which bears the name of "Castle Gar-

den," at public auction, at an annual rent of \$10,000. In 1855, the Commissioners of Emigration obtained an act of the Legislature, authorizing them to select accommodations for the landing of emigrants, and they made an arrangement with the lessee for the transfer to them of the lease of "Castle Garden." The rent of this property is now paid by the Commissioners of Emigration. All these changes give "Castle Garden" the appearance of a *lazaretto*, compared with what it was when Lafayette and our presidents landed amidst the greetings of our population, in the days of its gayety and its glory.

What, then, shall be done with the Battery grounds? The necessity for prompt and energetic action arises from the fact that there is now before the Legislature a proposition to widen the street on the north side of the Battery, by cutting a slice from the park equal to seventy feet in width on State street, and two hundred and twenty-six feet at the other end, near pier No. 1, North river.

The plan of widening the street at the expense of the Battery, and without any assessment for benefits on the property on the other side of the street, was adopted by a resolution of the Common Council in 1853.

The widening of this street is desirable, but it should be done in a legal manner, and with a proper regard to the rights and interests of the city and of individuals.

The fan-like form of the piece to be cut from the Battery grounds is for the purpose of creating a pier, and establishing a ferry from the point near pier No 1, to Staten Island. This is very much desired by the people on the north side of Staten Island, and the property holders on the north side of Battery place. This may not be objectionable if the interests of the city are protected in the construction of the pier, and the establishment of the ferry, and the lands taken for widening the streets; and if the purchasers of the lands on which the government house formerly stood are protected in the covenants contained in their deeds from the Corporation.

In 1855, the Comptroller called the attention of the Common Coun-

oil to the propriety of increasing the slips and piers at the foot of Whitehall street, adjoining pier No. 1, East river. This can only be done by the consent of the Legislature, owing to the peculiar tenure by which the city holds the land, and the land under water, between piers No. 1, North river, and No. 1, East river.

In 1790, an act was passed by the Legislature releasing the Fort and Battery to the city, and declaring that "the same are hereby vested in the Mayor, Aldermen and Commonalty of the city of New York, to remain for the purpose of erecting public buildings and works of defence thereon, but without any power to dispose thereof for any other use or purpose whatsoever, and without any power of selling any part thereof."

In 1821, the Legislature passed an act (chap. 172,) which authorized a tax to be levied of one hundred and fifty thousand dollars to improve the Battery, and gave to the city a water grant of six hundred feet beyond the boundaries of the original grant.

It is respectfully suggested that application be made to the present Legislature for such modification of the tenure by which the Battery property is held, as will enable the Corporation to establish two capacious slips for the accommodation of ferries at the southeast corner of the Battery, and to increase the width of the road by straightening the line on the east side of the park to correspond with the line of the slips or piers; and that suitable arrangements be made for the accommodation of the United States forces stationed on Governor's Island, or in the harbor of New York or Brooklyn, and also for the erection of piers and suitable accommodations for two ferry boats at the northwest corner of the Battery, and for widening the street on the north side of the Battery.

It is supposed that these suggestions would not be objected to by the owners of lots which were purchased of the city under a covenant to maintain the park as an open walk: but in order to remove all difficulty on this point, the owners should be consulted and their consent obtained to the arrangement.

It is desirable that authority should be obtained at the present session of the Legislature to carry these arrangements into effect.

But independent of the preceding suggestions, the question recurs, what shall be done with the land belonging to the Battery ?

The area of the Battery, when enlarged, will be twenty-four acres; the area of the Battery and castle previous to the enlargement was twelve acres.

The work of the enlargement ought to be completed, and the grounds placed in a condition creditable to the city without further delay; or else arrangements should be made to dispose of the grounds in such manner as shall be most advantageous to the pecuniary interests of the city, and the accommodation of its trade and commerce.

It is to be borne in mind, however, that if the Battery grounds are to be used for any other purposes than those indicated in the grants to the city, the first step to be taken should be an application to the Legislature modifying the terms of the grant by which these lands are held; it will also be necessary to negotiate with the owners of the lands purchased of the city, bounded by the Bowling Green and Battery, and the conveyance of which contains a covenant that the vacant grounds in the vicinity of the premises, and commonly called the Battery and the Bowling Green, shall never be appropriated to private uses.

An experienced surveyor has suggested that Greenwich street might be extended across the Battery grounds in such a manner as to give State street a width of seventy feet, and leave ground enough between the two streets for a hundred lots, valued at a million dollars, and still leave an area equal to that of the present Battery.

If, however, as appearances indicate, the Battery grounds are to be devoted or doomed to the purposes of trade and commerce, it may be well questioned whether the present is not the best time to settle the whole question, including the land and water in front of it; the occupation of a portion of the water front, by the emigrant depot, would prevent the use of the grounds, or any portion of them, in the manner contemplated by the grants and covenants before referred to.



The enlargement and improvement of its docks and slips is at this time the most urgent want of the city. We require an arrangement for the construction of docks worthy of the great and growing commerce, which in this city pays to the general government, in duties on imports, forty millions of dollars annually, and this does not indicate the extent of the foreign commerce, to say nothing of the interior trade by canals and railways. Our accommodations in docks and slips for the ships and vessels which move this vast commerce, are entirely inadequate for dispatching the business with promptness and security.

When the doings of the Harbor Commissioners are confirmed by the Legislature, and the exterior line settled, the aid of the practical knowledge of commercial men should be evoked to devise the best remedy for this great want.

When we take into view the unrivaled character of the ships which are constructed by the skill of our mechanics and the enterprise and capital of our merchants for the transit of the commerce of this city, and also the magnificence of the commercial houses erected for the reception and distribution of the articles of this vast trade, can we doubt for a moment that suitable docks for the accommodation of the shipping would be provided, of a similar character, if left to the judgment and skill of the same class of persons?

We are indebted to individual enterprise and capital for the docks by means of which vessels are repaired. The balance dock which lifted the mammoth steamship, the Adriatic, from its natural element to be coppered and finished, is the work of a few individuals, and it is worthy of remark, that these useful, if not indispensable aids to the shipping, are regarded as interlopers in waters devoted to commerce, and are rather tolerated than protected, even after paying large rents for the use of slips and piers.

In consideration of all these facts, would it not be well to sell a portion of the water front belonging to the city, with a view of establishing docks and slips of a character corresponding in some degree with the ships, and balance docks, and stores which have been constructed by the skill and enterprise of our citizens.

## RECEIPTS AND PAYMENTS ON ACCOUNT OF ASSESSMENTS.

The amounts received during the year 1856, from the several trust accounts, are as follows:

Construction of Sewers.....	\$111,801 47
Liens on Lots.....	5,350 59
Fencing Vacant Lots.....	3,217 65
Streets' Opening.....	604,253 64
Streets Paving.....	883,160 96
Wells and Pumps.....	215 54
Total for these accounts.....	<u>\$1,107,999 85</u>

The expenditures on these accounts are—

Construction of Sewers.....	\$169,889 41
Liens on Lots.....	1,851 78
Fencing Vacant Lots.....	3,201 20
Streets Opening.....	645,227 08
Streets Paving.....	280,805 17
Wells and Pumps.....	150 00
Total payments.....	<u>\$1,101,124 64</u>

Add amount issued to contractors in Assessment Bonds, in lieu of cash.....	63,500 00
Total payments.....	<u>\$1,164,624 64</u>
Total receipts.....	1,107,999 85
Excess of expenditures.....	<u>\$56,624 79</u>

There has been advanced from the treasury, by the ordinance of December 31, 1844, for seventy per cent. on contracts over \$10,000, as follows:

John Quinn, regulating 57th street, between 3rd and 5th avenues.....	\$5,968 78
John Kelly, sewer in Hamersley street, (balance).....	86 77
Carried forward.....	<u>\$6,055 55</u>

Brought forward.....	\$6,055 55
P. Tracy, regulating 59th street, between 5th avenue and Broadway, (balance).....	8,304 65
J. Lynch, regulating, &c., 47th street, between 3d and 8th avenues.....	2,500 00
J. L. Brown, sewer, 49th street and 2d avenue.....	9,194 50
George C. Harsen, sewer, 79th street, from 5th avenue to East river, (balance).....	11,477 21
Bartlett Smith, regulating Manhattan street, (balance)....	4,151 16
Terence Farley, sewer in 51st street, (balance,).....	16,581 81
D. McGinn, sewer in Catharine street, (balance).....	7,474 96
J. B. Morrill, regulating 42d street, 1st avenue.....	8,268 75
J. Quinn, regulating 52d street.....	1,059 80
P. Fohey, regulating Lexington avenue.....	1,810 38
B. Smith, regulating 129th, 130th and 131st streets.....	4,275 46
J. B. Brady, regulating 46th street.....	10,863 25
O. Taylor, regulating 55th street.....	13,554 35
J. Bowen, sewer in 5th avenue.....	3,152 80
C. Devlin, regulating 52d street.....	2,590 00
James Humes, regulating 54th street.....	2,466 45
J. Kinsley, regulating 51st street.....	1,075 20
Total.....	<u>\$115,856 28</u>

The amount retained by the city for interest as required by the ordinance of December 30, 1854, on these advances, is \$2,657 71.

#### EXPENDITURES FOR THE CONSTRUCTION OF SEWERS.

Previous to the year 1856, the payments and appropriations for constructing sewers were made from "streets paving." In the appropriations for 1856, there was included the sum of \$388,650 for the "construction of sewers by the Croton Aqueduct Board." There has been a separate account opened with each sewer, and the payments made from this separate appropriation.

The amounts paid during the year 1856 to

Contractors was.....	\$146,829 24
Inspectors.....	15,659 00
Assessors..	3,747 94
Surveyors.....	1,513 74
Posting.....	146 25
Collectors .....	1,393 24
Total.....	<u>\$169,889 41</u>

The total amount paid during the year 1856, as appears above, for " Inspectors " on Sewers was.....	\$15,659 00
The lists confirmed by the Common Council for Sewers contained for " Inspectors ".....	10,739 93
Excess of payments over confirmations.....	<u>\$4,919 07</u>

In addition to the above payments for this account, there have been issued to contractors six per cent. Assessment Bonds, in lieu of cash, to the amount of \$11,700.

**EXPENDITURES FOR REGULATING, PAVING, FLAGGING, etc , OF STREETS, BY ASSESSMENT.**

In these contracts, separate accounts have been opened with each job, as confirmed, which had not previous to 1856, been kept.

From these accounts it appears that the amounts paid in 1856, from the appropriation of " Streets Paving," are as follows:

To Contractors.....	\$242,015 24
" Inspectors.....	21,011 01
" Assessors .....	7,051 69
" Posting.....	835 50
" Surveying.....	7,938 31
" Collectors.....	1,953 34
Total.....	<u>\$280,805 17</u>

There have also been issued to contractors, &c., in lieu of cash, six per cent. Assessment Bonds to the amount of \$51,800.

There has also been advanced the sum of \$54,932 42, for seventy per cent. on unfinished contracts, included in the above.

In the amount paid to contractors, there has been paid the sum of \$9,833 88 for work done under sixty-seven contracts, the gross amount of each of which did not exceed \$250, and for which sealed bids were not required by the charter. Of these contracts, all with but one or two exceptions, were for fencing vacant lots, or flagging streets.

The amount paid to inspectors in this department in 1856, was \$21,011 01. The amount of inspection confirmed by the Common Council, during the same period was \$10,192 11, leaving an excess of payments over confirmations, in the item above, of \$10,818 90.

**RECEIPTS ON ACCOUNT OF ASSESSMENTS BY THE BUREAU OF ARREARS FOR THE YEAR 1856.**

For liens on lots.....	\$808 03
Fencing vacant lots.....	384 26
Wells and pumps.....	77 97
Streets opening.....	47,426 94
Streets paving.....	112,275 11
Total.....	<u>\$161,072 31</u>

The total amount paid into the treasury for assessments was \$1,107,999 85.

Of this, received by Collector of Assessments.....	\$946,927 54
“ “ by the Bureau of Arrears.....	<u>161,072 31</u>

All of which is respectfully submitted,

A. C. FLAGG,  
Comptroller.





## STATEMENT No. 1.

*Expenditures and Receipts of City Government, including Trust Accounts,  
from January 1st to December 31st, 1856.*

HEADS OF ACCOUNTS.	EXPENDITURES.	RECEIPTS.
Alms-house .....	\$925,000 00	
Aqueduct Repairs and Improvements .....	26,889 31	
Blasting Diamond Reef .....	15,000 00	
Building Court House, Third District .....	27,000 00	
Board of Health .....	8,940 45	926 10
City Inspector's Department .....	8,352 99	
Coroner's Fees .....	18,000 00	
Cleaning Corporation Docks and Slips .....	5,998 25	
County Contingencies .....	69,967 85	4 00
Contingent Expenses, Common Council .....	43,245 91	
Cleaning Streets .....	258,975 36	10,502 83
Donations .....	9,999 94	
Docks and Slips, New Work .....	82,069 73	4,790 79
Docks and Slips, Repairs .....	19,911 25	
Election Expenses .....	19,989 27	
Errors and Delinquencies .....	3,431 21	39 63
Fire Department .....	75,648 77	1,641 00
Grooving Broadway .....	20 62	
Grading 10th Avenue .....	140 00	
Interest on Revenue Bonds .....	305,872 41	47 95
Interest on Assessment Bonds .....	51,361 50	
Intestate Estates .....	1,489 51	11,462 44
Lamps and Gas .....	396,367 00	
Lands and Places .....	16,500 00	
Markets .....	6,988 00	
Officers' Fees .....	28,988 65	
Police .....	828,244 38	
Police and Fire Telegraph .....	4,998 50	
Paving Bowery and Chatham Street .....	33,305 07	
Printing .....	84,632 90	3,010 20
Repairs to Public Buildings and Repairs and Suppl's .....	104,787 69	
Repairing County Jail .....	4,312 78	
Rents .....	20,535 66	
Real Estate .....	24,039 76	
Roads and Avenues .....	53,780 79	
Real Estate Expenses .....	21,667 27	7,500 00
Stationery .....	17,991 62	
Street Expenses and Paving .....	59,907 59	
Sunken Vessels, Removing .....	248 00	
Sewers, Repairing and Cleaning .....	20,765 94	
Salaries .....	394,281 67	
Station-Houses .....	6,953 00	
Statistical Tables, Croton Aqueduct Department .....	1,500 00	
Surgical Department of Police .....	4,995 41	
Ward Maps and Surveying .....	7,219 78	
Carried forward .....	\$4,120,315 79	\$39,924 94

## STATEMENT No. 1—continued.

HEADS OF ACCOUNTS.	EXPENDITURES.	RECEIPTS.
Brought forward.....	\$4,120,315 79	\$39,924 94
Water Pipes and Laying.....	120,652 15	1,177 13
Wells and Pumps, Repairs, &c.....	2,655 82	
Arrearages for 1855.....	346,301 96	
Paid by County Treas'r by order of Supreme Court.....	6,054 38	
Asylum for Idiots.....	120 00	
Building Loan Stock, No. 2.....	50,000 00	
Charges on Arrears of Taxes.....	84 00	53 05
Charges on Arrears of Assessm's for Bureau of Arr's	1,832 50	30 00
Liens on Lots.....	1,851 78	5,350 59
County Clerk's Office.....	23,259 54	13,809 02
Court of Common Pleas.....	1,339 60	6,845 15
Croton Aqueduct Department, for Sewers under the direction of the Croton Aqueduct Board.....	169,889 41	111,801 47
Croton Aqueduct Extension and Construction.....	46,143 50	
Common Schools for State.....	214,257 92	88,140 93
Common Schools for City.....	898,354 36	
Fencing Vacant Lots.....	3,201 20	3,217 65
Interest on Assessments.....	118 78	60,981 12
New York Juvenile Asylum.....	36,375 38	
Refunded on Assessment Sales.....	7,336 57	47,351 47
Refunded on Tax Sales.....	28 85	94 30
Surrogate's Office.....	13,559 08	14,952 12
Superior Court.....	6,600 00	9,396 00
Society for the Reformation of Juvenile Delinquents.....	8,000 00	
Streets Opening.....	645,227 08	601,253 64
Streets Paving.....	280,805 17	383,160 96
State Mill Tax.....	608,826 05	30,000 00
Redemption of Revenue Bonds of 1855.....	3,400,600 00	
Redemption of Revenue Bonds of 1856.....	3,701,010 00	7,922,175 00
Redemption of Assessment Bonds of 1855.....	900,000 00	
Redemption of Assessment Bonds of 1856.....	101,000 00	457,600 00
Wells and Pumps, (new).....	150 00	215 54
Battery Enlargement.....	386 63	
Judgments.....	75,915 28	
Belgian Payment.....	3,636 40	
Invested to Redeem Public Education Stock.....	24,805 94	
Commissioners of Record.....	150,000 00	
Institution for Blind.....	1,080 00	
Institution for Deaf and Dumb.....	1,980 00	
Central Park Rents.....	1,809 50	1,809 50
Central Park.....	1,242,837 29	634,742 90
New Reservoir.....	10,322 64	
Central Park Assessment Fund Stock.....		514,746 25
Central Park Fund Stock.....		328,293 75
Taxes of 1856.....		5,773,456 75
Taxes of 1855, and previous years.....		605,038 85
Commutation of Taxes.....		2,470 89
Interest on Taxes.....		75,486 65
Sewer Connections.....		24,122 00
<b>TOTALS.....</b>	<b>\$17,228,724 75</b>	<b>\$17,762,667 62</b>



STATEMENT No. 3.

Showing the Amount of Taxes, and the objects for which they were levied, in the City and County of New York, for seven years, from 1850 to 1856.

HEADS OF ACCOUNTS.	YEARS.						
	1850.	1851.	1852.	1853.	1854.	1855.	1856.
Alms-house.....	\$ 100,000 00	\$ 350,000 00	\$ 380,000 00	\$ 375,000 00	\$ 277,000 00	\$ 613,150 00	\$ 925,000 00
Appeduct Repairs.....	20,000 00	15,000 00	30,000 00	1,000 00	22,000 00	20,000 00	35,000 00
Do Construction.....	8,000 00						
Battery Embankment.....	10,000 00	10,000 00	20,000 00	25,000 00	25,000 00	25,000 00	40,000 00
Board of Health.....	10,000 00	10,000 00	10,000 00	10,000 00	10,000 00	10,000 00	10,000 00
City Inspector's Department.....	10,000 00	15,000 00	50,000 00	82,275 00	75,500 00	30,000 00	8,315 00
Commons' Fees.....	10,000 00	12,000 00	12,000 00	12,000 00	16,000 00	18,000 00	18,000 00
Cleaning Docks and Slips.....	8,000 00	10,000 00	10,000 00	12,000 00	6,000 00	6,000 00	6,000 00
County Contingencies.....	100,000 00	120,000 00	120,000 00	120,000 00	120,000 00	120,000 00	70,000 00
Common Council pay of Members.....	10,000 00	20,000 00	25,000 00	20,000 00	31,568 00	38,000 00	36,000 00
Contingent Expenses of Common Council.....	10,000 00	20,000 00	25,000 00	20,000 00	10,000 00	10,000 00	7,500 00
Docks and Slips—new work.....	80,000 00				166,000 00		100,000 00
Do —repairs.....	45,000 00				50,000 00		20,000 00
Donations.....	15,000 00	15,000 00	15,000 00	15,000 00	50,000 00		20,000 00
Education Expenses.....	8,000 00	8,000 00	12,000 00	30,000 00	28,000 00	46,000 00	10,000 00
Errors and Delinquencies.....	3,000 00	3,000 00	3,000 00	3,000 00	5,000 00	1,000 00	20,000 00
Fire Department.....	40,000 00	50,000 00	70,000 00	50,000 00	55,000 00	75,000 00	5,000 00
Interest on Revenue Bonds.....	90,000 00	90,000 00	75,000 00	75,000 00	130,000 00	194,000 00	81,000 00
Assessment Bonds.....	3,000 00	3,000 00	3,000 00	3,000 00	3,000 00	3,000 00	220,000 00
Intestate Estates.....	5,000 00	7,500 00	15,000 00	15,000 00	15,000 00	15,000 00	8,000 00
Land and Places.....	25,000 00	30,000 00	30,000 00	30,000 00	30,000 00	15,000 00	16,500 00
Land purchased for Assessments.....	5,000 00	5,000 00	7,000 00	8,000 00	8,000 00	12,000 00	7,000 00
Markets.....	125 00	150 00	150 00	150 00	150 00	150 00	150 00
Mayorally Fees.....	30,000 00	30,000 00	35,000 00	35,000 00	35,000 00	40,000 00	20,000 00
Water & Fees.....	26,000 00	35,000 00	45,000 00	50,000 00	50,000 00	56,000 00	65,000 00
Police and Fire Telegraph.....	50,000 00	60,000 00	60,000 00	185,000 00	135,000 00	141,000 00	85,000 00
Printing.....	2,000 00	2,000 00	3,000 00	3,500 00	3,500 00	20,000 00	30,000 00
Repairs and Supplies.....	15,000 00	30,000 00	30,000 00	30,000 00	25,000 00	25,000 00	25,000 00
Rent.....	10,000 00	50,000 00	50,000 00	50,000 00	30,000 00	60,000 00	50,000 00
Real Estate.....	30,000 00	40,000 00	40,000 00	20,000 00	50,000 00	50,000 00	50,000 00
Inc. Expenses.....	20,000 00	18,000 00	7,500 00	10,000 00	10,000 00	50,000 00	50,000 00
Roads and Avenues.....							
Do Eighth Avenue.....							

Stationery.....	9,000 00	16,000 00	20,000 00	25,000 00	20,000 00	20,000 00	15,000 00
Sunbat Vessels—removing.....	10,000 00	2,000 00	2,000 00	2,000 00	2,000 00	2,000 00	2,000 00
Sewers—replating and cleansing.....	200,000 00	12,000 00	16,500 00	16,500 00	16,500 00	17,000 00	24,000 00
Salaries.....	200,000 00	225,000 00	235,000 00	235,000 00	280,000 00	333,000 00	369,300 00
Statistical Tables, Croton Aqueduct Department.....	140,000 00	1,500 00	1,500 00	1,500 00	1,500 00	1,500 00	1,500 00
Water Pipes and Laying.....	200,000 00	270,000 00	310,000 00	310,000 00	123,000 00	123,560 00	165,700 00
Cleaning Streets.....	200,000 00	270,000 00	310,000 00	310,000 00	385,000 00	385,000 00	258,224 00
Street Expenses and Repairs.....	200,000 00	270,000 00	310,000 00	310,000 00	385,000 00	385,000 00	60,000 00
Deduno or Belgian Payment.....	8,144 49	185,641 46	129,971 91	129,971 91	74,742 55	124,904 43	126,116 89
Common Schools—for State.....	267,968 86	447,457 48	502,319 10	604,000 00	668,513 50	956,000 00	1,023,364 36
Do. —for City.....	50,000 00	50,000 00	50,000 00	50,000 00	50,000 00	50,000 00	50,000 00
Commissioners of Record.....	50,000 00	50,000 00	50,000 00	50,000 00	50,000 00	50,000 00	50,000 00
Building Loan Stock, Nos. 2 and 3.....	155,000 00	190,000 00	200,000 00	300,000 00	321,405 00	330,380 00	386,367 00
Indexing Records, County Officers.....	126 68	168 34	351 66	467 00	467 00	500 00	800 00
Judges Supreme Court.....	155,000 00	190,000 00	200,000 00	300,000 00	321,405 00	330,380 00	386,367 00
Lighting Lamp District.....	126 68	168 34	351 66	467 00	467 00	500 00	800 00
New York State Juvenile Asylum.....	126 68	168 34	351 66	467 00	467 00	500 00	800 00
Do. Juvenile Asylum.....	126 68	168 34	351 66	467 00	467 00	500 00	800 00
Do. Asylum for Idiots.....	126 68	168 34	351 66	467 00	467 00	500 00	800 00
Institution for Blind.....	720 00	720 00	720 00	2,050 00	2,050 00	2,100 00	120 00
Do. Deaf and Dumb.....	2,080 00	2,500 00	2,960 00	2,640 00	2,600 40	2,700 00	2,240 00
Police.....	492,000 00	510,000 00	540,000 00	615,000 00	572,715 00	819,400 00	828,500 00
Public Education Stock.....	143,042 90	160,059 17	175,853 39	103,405 23	12,448 58	12,357 36	12,357 36
State Mill Tax.....	5,000 00	5,000 00	5,000 00	5,000 00	310,224 69	346,714 34	608,826 03
Washington Square, Iron Railing Stock.....	186,689 00	5,000 00	5,000 00	5,000 00	5,000 00	5,000 00	5,000 00
Water Loan Interest.....	290,940 60	30,000 00	18,833 47	742,167 91	123,770 22	481,612 76	415,982 88
Arrearsages of Previous Year.....	290,940 60	30,000 00	18,833 47	742,167 91	123,770 22	481,612 76	415,982 88
Blasting Diamond Reef.....	290,940 60	30,000 00	18,833 47	742,167 91	123,770 22	481,612 76	415,982 88
Repairing County Jail.....	290,940 60	30,000 00	18,833 47	742,167 91	123,770 22	481,612 76	415,982 88
Monument to Major General Worth.....	290,940 60	30,000 00	18,833 47	742,167 91	123,770 22	481,612 76	415,982 88
(Grooving Broadway.....	290,940 60	30,000 00	18,833 47	742,167 91	123,770 22	481,612 76	415,982 88
Paving Bowery and Chatham street.....	290,940 60	30,000 00	18,833 47	742,167 91	123,770 22	481,612 76	415,982 88
Grading Tenth avenue.....	290,940 60	30,000 00	18,833 47	742,167 91	123,770 22	481,612 76	415,982 88
Ward Maps and Surveys for Tax Commissioners.....	290,940 60	30,000 00	18,833 47	742,167 91	123,770 22	481,612 76	415,982 88
Surgical Department of Police.....	290,940 60	30,000 00	18,833 47	742,167 91	123,770 22	481,612 76	415,982 88
Central Park Interest.....	290,940 60	30,000 00	18,833 47	742,167 91	123,770 22	481,612 76	415,982 88
Society for Reformation of Juvenile Delinquents.....	290,940 60	30,000 00	18,833 47	742,167 91	123,770 22	481,612 76	415,982 88
TOTAL tax levied.....	\$3,230,180 47	\$2,924,384 99	\$3,378,335 08	\$5,068,650 05	\$4,841,255 54	\$6,543,822 80	\$7,075,425 72

\* Of the tax of 1864, for this account \$95,000 was unexpended in that year, and leaves only \$15,000 to be levied in 1865.

STATEMENT No. 4.

RECEIPTS of the Commissioners of the Sinking Fund, for the Redemption of the City Debt, during the year ending December 31st, 1856.

Received from Butchers' Stands .....	\$15,047 67
" " Bonds and Mortgages .....	63,051 50
" " Commutation of Water Lot Rent.....	9,315 26
" " Fire Loan Property .....	2,255 00
" " Interest on City Stocks.....	144,112 27
" " " " " Bonds .....	49,032 60
" " Licenses, per Clerk of Common Council.....	29,237 75
" " Market Fees .....	70,572 67
" " Market Cellar Rents.....	17,867 89
" " Public Building Stock redeemed.....	31,175 00
" " Revenue Bonds .....	742,260 00
" " Real Estate .....	2,136 49
" " Street Vaults .....	14,991 97
" " Tax Levy of 1854 and 1855, for redemption of Public Education Stock.....	24,805 94
" " Water Lot Rent.....	54 45
Total amount of receipts for year 1856.....	\$1,215,916 46
Balance in bank January 1st, 1856.....	221,347 03
Cash means of year 1856.....	\$1,437,263 49

INVESTMENTS AND PAYMENTS during same period.

Invested in Corporation Stocks .....	\$550,459 00
" " Revenue Bonds of the city .....	700,000 00
Interest on Stocks and Bonds purchased.....	3,169 85
Paid for Redemption of Public Building Stock..	515,000 00
" Salary of Clerk to Commissioners.....	300 00
" for Services in Bureau of City Revenue ....	225 00
" for Maps, Surveys, &c. ....	80 00
" for Advertising and Posting Bills.....	137 81
" on account of Public Education Stock.....	15 00
Refunded on account of Street Vaults.....	8 55
Advanced from the Sinking Fund for payment of interest..	\$332,131 72



## STATEMENT No. 5.

**Receipts of the Commissioners of the Sinking Fund for the Payment of Interest on the City Debt, during the year ending December 31st, 1856.**

Received from Croton Water Rents.....	\$703,170 78
“ “ Central Park Rents .....	3,925 00
“ “ Fines and Penalties.....	8,522 48
“ “ Interest on Bonds and Mortgages .....	41,058 60
“ “ Interest on Revenue Bonds .....	41,819 20
“ “ Justices' Courts.....	8,711 20
“ “ Licenses, per First Marshal .....	10,554 00
“ “ Marine Court .....	7,133 30
“ “ Mayoralty Fees.....	148 00
“ “ Police Courts.....	1,435 98
“ “ Personal Property .....	900 00
“ “ Rents on Real Estate.....	310,557 29
“ “ Revenue Bonds.....	600,000 00
<b>Total amount of Receipts for year 1856.....</b>	<b>\$1,737,935 83</b>
<b>Balance in Bank, January 1st, 1856 .....</b>	<b>669,768 00</b>
<b>Cash means for the year 1856.....</b>	<b>\$2,407,703 83</b>

**INVESTMENTS AND PAYMENTS, during the same period.**

<b>Invested in Revenue Bonds.....</b>	<b>\$500,000 00</b>
<b>Paid interest on City Stocks .....</b>	<b>834,051 94</b>
“ for entering Arrears of Croton Water Rents &c.....	755 28
“ for Lithographing, Printing and Binding Maps of Piers.....	575 00
“ for Advertising Ferry Leases and Docks and Slips at auction .....	177 59
“ for Compiling Returns of Arrears of Croton Water Rents.....	160 00
“ for Auctioneer's Fees for Leasing Docks and Slips.....	100 00
“ for Posting Bills.....	67 00
“ Judgment, Jesse C. Dayton .....	71 15
<b>Refunded on account of Croton Water Rent ...</b>	<b>12 90</b>
“ on account of 10 per cent. on purchase of Pier No. 40, N. R.....	55 00 1,336,025 86
<b>* Balance January 1st, 1857 .....</b>	<b>\$1,071,677 97</b>

\* In addition to this cash balance, the Commissioners have \$500,000 invested in Revenue Bonds \*1856, payable in 1857.

## STATEMENT No. 6.

PERMANENT CITY DEBT, *Redeemable from the Sinking Fund, January 1st, 1857.*

5 per cent. Water Stock.....	redeemable Jan. 1st, 1858.	\$3,000,000 00
5 " " .....	" Jan. 1st, 1860.	2,500,000 00
5 " " .....	" Nov. 1st, 1870.	3,000,000 00
5 " " .....	" July 12th, 1875.	255,600 00
5 " " (New Reservoir) .....	" Oct. 1st, 1875.	29,100 00
5 " " .....	" Nov. 1st, 1880.	2,147,000 00
5 & 6 " Croton " .....	" Feb. 1st, 1890.	1,000,000 00
7 " Water Loan .....	" Feb. 1st, 1857.	990,488 00
5 " Central Park Fund Stk. .	" July 1st, 1898.	715,200 00
5 " Fire Indemnity Stock. . .	" May 10th, 1868.	402,768 00
5 " Build'g Loan Stk., No. 3.	" Nov. 1st, 1870.	75,000 00
5 " " " " No. 4.	" Nov. 1st, 1873.	115,000 00
Total amount January 1st, 1857.....		<u>\$14,230,156 00</u>

*Less—*

Amount of Stocks and Bonds held by the Commissioners of the Sinking Fund, for the redemption of the above, (see Statement No. 7.) viz:

Corporation Stocks.....	\$4,519,378 00
" Bonds.....	417,000 00
Bonds and Mortgages.....	925,716 29
	<u>\$5,862,094 29</u>

Deduct amount advanced from Fund for Payment of Interest .....

332,131 72    5,529,963 57

Amount of Debt unprovided, for January 1st, 1857... \$8,700,193 43

## STATEMENT No. 7.

STOCKS AND SECURITIES held by the Commissioners of the Sinking Fund, for the Redemption of the City Debt, January 1st, 1857.

per cent. Water Stock.....redeemable	Jan. 1st, 1858.	\$286,174 00
" " .....	Jan. 1st, 1860.	518,847 00
" " .....	Nov. 1st, 1870.	152,912 00
" " .....	July 12th, 1875.	57,900 00
" " .....	Nov. 1st, 1880.	2,087,025 00
6 per cent. Croton Water Stock,	" Feb. 1st, 1890.	500,000 00
per cent. Fire Indemnity " "	" May 5th, 1868.	169,368 00
" Public Building " No. 3, "	" 1863 to 1866...	200,200 00
" Public Education " " "	" May 1st, 1873.	104,000 00
" Building Loan " No. 4, "	" Nov. 1st, 1870.	40,000 00
" Central Park Fund " "	" July 1st, 1898.	308,200 00
" N. Y. City St'k, for Docks & Slips, "	" Nov. 1st, 1875.	8,000 00
" Water Loan Stock, "	" Feb. 1st, 1857.	79,952 00
" Central Park Assessm't F'd St'k, "	" Feb. 5th, 1859.	6,800 00
Total amount of Stocks, January 1st, 1857..		\$4,519,378 00
Revenue Bonds of 1856 .....		417,000 00
Bonds and Mortgages taken on sales of Real Estate, \$870,216 29		
Fire Loan Bonds and Mortgages.....		45,500 00
Bonds of Hudson River Railroad Company.....		10,000 00
		925,716 29
Total amount of Stocks and Bonds.....		\$5,862,094 29
Deduct amount advanced from Fund for Payment of Interest..		332,131 72
* Total assets, January 1st, 1857.....		\$5,529,962 57

\* In addition to these assets, and the annual revenues by law appropriated to this Fund, the REAL ESTATE belonging to the Corporation, estimated as worth (exclusive of the Croton Aqueduct and Reservoirs,) more than twenty-seven millions of dollars, is also pledged for the redemption of the City Debt.

STATEMENT No. 8.

FUNDED DEBT, *redeemable from Taxation January 1st 1857.*

5	per cent. Public Building Stock No. 3, payable Nov. 1, 1857.	\$50,000
5	" " " " " " 1858.	50,000
5	" " " " " " 1859.	50,000
5	" " " " " " 1860.	50,000
5	" " " " " " 1861.	50,000
5	" " " " " " 1862.	50,000
5	" " " " " " 1863.	50,000
5	" " " " " " 1864.	50,000
5	" " " " " " 1865.	50,000
5	" " " " " " 1866.	50,000
5	" N. Y. City Stocks for Docks & Slips " 1867.	50,000
5	" " " " " " 1868.	50,000
5	" " " " " " 1869.	50,000
5	" " " " " " 1870.	50,000
5	" " " " " " 1871.	50,000
5	" " " " " " 1872.	50,000
5	" " " " " " 1873.	50,000
5	" " " " " " 1874.	50,000
5	" " " " " " 1875.	50,000
5	" " " " " " 1876.	50,000
5	" Public Education Stock . . . . payable May 1, 1873.	154,000
	Total amount, January 1st, 1857 . . . . .	<u>\$1,154,000</u>

FUNDED DEBT, *redeemable from Central Park Assessment, January 1st, 1857.*

6	per cent. Central Park Assessment Fund Stock, payable	
	February 5, 1859 . . . . .	\$1,600,000
	Total amount authorized, January 1, 1857 . . . . .	<u>\$1,600,000</u>

## STATEMENT No. 9.

*Treasury Loan Account, 1856.*

Revenue Bonds of 1856, issued in anticipation of the revenue of  
1856, during the year ending December 31st, 1856, viz:

Revenue Bonds at 6 per cent.....	\$4,312,615 00
“ at 7 per cent. ....	2,080,760 00
Total amount of Revenue Bonds.....	<u>\$6,393,375 00</u>
Special Loans at 7 per cent.....	1,800,000 00
Total amount of Treasury Loans in 1856.....	<u><u>\$8,193,375 00</u></u>

There have been paid and canceled during the same period, as  
follows, viz:

Revenue Bonds of 1855, at 6 per cent.....	\$3,600,600 00
“ 1856, at 6 per cent.....	1,318,150 00
“ 1856, at 7 per cent.....	935,860 00
Total amount of Revenue Bonds paid and canceled in 1856.....	<u>\$5,854,610 00</u>
Special Loans for 1856, at 7 per cent.....	1,450,000 00
Total amount of Treasury Loans paid and canceled in 1856.....	<u><u>\$7,304,610 00</u></u>

*Loans for payment of Assessments, 1856.*

Assessment Bonds issued in anticipation of Assessments confirmed by  
the Common Council, during the year ending Dec. 31st, 1856, viz:

Assessment Bonds, at 6 per cent. (1 year).....	\$191,000 00
“ “ “ “ (5 years) .....	458,900 00
Total amount issued in 1856.....	<u>\$649,900 00</u>

There have been paid during the same period, as follows, viz:

Assessment Bonds of 1855, at 6 per cent.....	\$900,000 00
“ “ 1856, at 6 per cent.....	101,000 00
Total amount paid in 1856.....	<u><u>\$1,001,000 00</u></u>

## STATEMENT No. 10.

*Summary statement of the facts before the Arbitrators in the case of Bartlett Smith against the Mayor, &c.*

On the eighteenth day of November, A.D., 1853, proposals were issued from the Street Department of said city, bearing date on that day, for bids to be opened on the twenty-eighth of November, then instant, according to the regulations of said Street Department, to regulate and grade that portion of Sixth avenue, in said city, lying between Fifty-seventh and Eighty-sixth streets.

Subsequently to said twenty-eighth of November, and on or about the third day of December, 1853, by an agreement, bearing date on said third day of December, the said Bartlett Smith entered into a contract, pursuant to his offer or bid, under the said proposals of November 18th, 1853.

On the nineteenth of December, 1853, a resolution passed the Board of Aldermen, and which resolution was approved by the Mayor on the twenty-eighth of December, then instant, directing the Street Commissioner to cause proceedings to be staid on the said agreement of said Smith, as well as upon all contracts for regulating and grading streets or avenues lying within that portion of said city included within what is termed the Central Park.

On the eleventh of January, 1854, official notice was served upon the said Bartlett Smith requiring the suspension of the execution of the work under said contract, the commencement of which work had not been made by said Smith.

On the fourteenth of July, 1854, a resolution, adopted by the Board of Councilmen on the ninth of June, and by the Board of Aldermen on the thirteenth of July, was approved by the Mayor, requiring, among other things, "that all contracts for regulating, grading, or Macadamizing any street or avenue, within the limits of the Central Park, be terminated, and the several works to be performed within said limits be stopped;" and also providing, as



in said resolution more fully specified, for the arbitration of the question touching claims for damages by the contractors where works, might be stopped.

All of the said Sixth avenue, lying northerly of Fifty-ninth street is situated on what is termed in said resolution, the Central Park.

On or about the twenty-eighth day of November, 1854, by an instrument in writing, signed by the said Bartlett Smith, the said Smith did agree to submit his claim for damages arising upon his said contract for regulating, grading, &c., Sixth avenue, from Fifty-ninth street to Eighty-sixth street, to arbitrators, pursuant to the said resolution of July fourteenth, and the said Smith did, in and by his said consent in writing, of November twenty-eighth, name, on his behalf, as arbitrator, under the provisions of said resolution, Thomas Hassett, of said city.

Pursuant to said resolution, the Mayor, the Comptroller, and the Street Commissioner did select and name, as one arbitrator, Abram Turnure, of said city, and the said two arbitrators thus named, did select or choose George B. Smith, of said city, as the third arbitrator.

On or about the twenty-seventh day of December, 1854, the said the Mayor of the said city and the said Bartlett Smith entered into an agreement of that date.

Between the twenty-seventh of December, 1854, and the second day of July, 1855, the said three arbitrators did meet and hear testimony on behalf of said Smith, and also of said Corporation of New York; and the number of sessions of said arbitrators prior to the said second of July, 1855, was thirty-one, in the above entitled matter. On or about the second of July, 1855, the said arbitrator, Thomas Hassett, by an instrument in writing, of that date, directed to the Corporation of the city of New York and the said Bartlett Smith, did resign his place as arbitrator, and from that time ceased to act as one of the arbitrators in said matter.

On or about the fifth day of July, 1855, the Mayor of said city

and the Street Commissioner and the said Bartlett Smith entered into an agreement, in writing, of that date, and which agreement or a copy thereof is set forth in said judgment roll, in and by which agreement Theodore E. Tomlinson, also of said city, was by the said Mayor, the Street Commissioner and the said Bartlett Smith, substituted, or attempted to be substituted, as arbitrator in the place and stead of said Hassett, so as aforesaid resigned, said Bartlett Smith having named and selected said Tomlinson, under the claim that he had the right so to do, because of the resignation of the said Hassett, who had been selected by the said Smith, as above stated.

The Comptroller of said city, did not, in any way or manner, consent to the substitution of the said Tomlinson, and he had no notice whatever of his appointment, or of any meeting for that purpose, on the part of the said the Mayor and Street Commissioner, until after the said fifth of July.

The appointment of the said Tomlinson was not by the said Abram Turnure and the said Thomas Hassett, according to the provisions of said resolution of July 14, 1854, but in the manner above specified, which appointment of said Tomlinson was illegal, not according to law, and not binding upon the said Corporation.

The said Tomlinson, from and after the said fifth of July, 1855, from time to time, to the second day of April, 1856, met and acted with the said arbitrators, George B. Smith and Abram Turnure, as one of their number, and before whom testimony was taken after the said fifth of July, 1855, and who, with the said George B. Smith, signed and made the award in this matter.

The evidence or testimony, taken before the said second day of July, 1855, was read over to the said Tomlinson from the minutes thereof, but the witnesses were not re-examined before said Tomlinson only as the further direct or cross-examination of some of them was continued after the said fifth of July, 1855.

On or about the second day of April, 1856, the said George B. Smith and the said T. E. Tomlinson made and signed what pur-

ported to be an award of two of the arbitrators in the above matter, (the said Turnure dissenting therefrom,) and by which award the said George B. Smith and the said Tomlinson did assess the damages sustained by the said Bartlett Smith on occasion of the suspension and discontinuance of the contract entered into by and between the said Bartlett Smith and the said the Mayor, Aldermen and Commonalty of the city of New York, to regulate and grade the Sixth avenue of the said city from Fifty-seventh to Eighty-sixth street, mentioned in the said submission and agreement, to amount to the sum of \$21,701 52, and that said amount was due to the said Smith from the said the Mayor, &c., which said sum, together with the costs and expenses of the said arbitration, the said George B. Smith and the said Tomlinson did, in and by said award, direct the said the Mayor, Aldermen, &c., to pay to the said Bartlett Smith.

On or about the nineteenth day of July, 1856, the costs and expenses of said arbitration were taxed at \$1,901.

On the twenty-first day of July, 1856, the said Bartlett Smith, by his attorney, entered a judgment, or caused the same to be entered, in the Superior Court of the city of New York in favor of the said Bartlett Smith and against the Mayor, Aldermen, &c., of said city for the sum of \$24,107 35 damages and expenses, which judgment was entered upon the said award, without any notice to the Counsel to the Corporation, who was the attorney in said matter for the said the Mayor, Aldermen, &c.

On the twenty-third of July, 1856, the said Bartlett Smith caused execution against the said the Mayor, Aldermen, &c., to be issued and delivered to the sheriff of the said city and county of New York, directing him, the said sheriff, to levy and collect from the said defendants named in said execution, to wit, the said the Mayor, &c., the said sum of \$24,107 35, with interest thereon from the twenty-second day of July, 1856, besides his fees and poundage.

The said sheriff, by virtue of said execution, did shortly after its receipt by him, levy upon a large amount of the property of the

said city, and the same was advertised to be sold at public sale on the twentieth day of September, for the purpose of making the money upon said execution.

On the twenty-first day of July, 1853, by virtue of an act passed by the legislature of the state of New York and entitled "An act to alter the map of the city of New York, by laying out thereon a public place, and to authorize the taking of the same," all that portion of the said Sixth avenue, situated between Fifty-ninth street and One hundred and sixth street, was declared to be a public place as in and by said act provided, by reason of which act and of the proceedings had thereunder, the issuing of the said proposals of November 18, 1853, and the making of said agreement of December 8, 1853, were illegal and void, and not binding upon the said Corporation of New York, and all proceedings based upon the supposed validity of said contract of December 3d, are also void or voidable, and not binding on said Corporation.

The said arbitrator, Abram Turnure, in or about the second day of April, 1856, made a minority report, dissenting from the award signed by the said George B. Smith and T. E. Tomlinson, and made such minority report in favor of the said the Mayor, &c., which report being in favor of the said defendants, was delivered to the attorney of said defendants, and the costs of said arbitrator, Turnure, upon taxation, were paid by the Comptroller amounting to the sum of \$600; which sum, with interest thereon from the twenty-second day of July, 1856, is included in the said \$24,167 35, but should be deducted therefrom, as having been paid by the said defendants in the first instance.

## STATEMENT No. 11.

*To the CORPORATION OF THE CITY OF NEW YORK and BARTLETT SMITH:*

In consequence of sickness, which frequently confines me to my house, and which prevents me from calculating upon being able to attend to business, I am compelled, in justice to myself, as well as to the rights of the parties, to resign as arbitrator in the matters at issue between you, relative to the contract for regulating and grading Sixth avenue, from Fifty-seventh to Eighty-sixth street, now pending.

Yours, &c.,

THOMAS HASSETT.

JULY 2, 1855.

*Whereas*, Pursuant to the resolution of the Common Council, providing for the discontinuance of work within the limits set apart for the Central Park, approved by the Mayor, July fourteenth, 1854, Bartlett Smith did, on the twenty-seventh day of December, 1854, agree with the Mayor, Aldermen and Commonalty of the city of New York to submit his claim, arising under his contract to regulate and grade the Sixth avenue, from Fifty-seventh to Eighty-sixth street, in consequence of said resolution, to the arbitration of Abraham Turnure, designated on behalf of the Mayor, Aldermen and Commonalty of the city of New York; Thomas Hassett, designated by said Smith, and George B. Smith, named by the two thus elected, in conformity with said resolution, as by agreement, made for that purpose, will more fully appear.

And whereas, said Thomas Hassett, in consequence of sickness and inability to attend to the duties of that position, has resigned, and declined further to act, and the said Bartlett Smith, in virtue of his right to name one arbitrator for said purpose, has designated T. E. Tomlinson, of the city of New York, in the place of the said Thomas Hassett, so resigning and declining to act.

Now, therefore, we, the Mayor, Aldermen and Commonalty of the city of New York, James Furey, Street Commissioner, and the said Bartlett Smith, do hereby agree that said Tomlinson be, and he is

hereby put in the place of the said Thomas Hassett, as an arbitrator in said matter, with the like effect as if he had been named and designated as such in said agreement of December 27th, 1854, instead of said Thomas Hassett, and that said agreement continue in all other respects in full force and effect

In witness whereof, the said the Mayor, Aldermen and Commonalty of the city of New York, have caused the common seal of said city to be duly affixed, and the said Bartlett Smith hath affixed his hand and seal. this fifth day of July, A.D. 1855.

FERNANDO WOOD, *Mayor*.  
 JAMES FUREY, *Street Commissioner*.  
 BARTLETT SMITH. [L. s.]

By the Common Council,

{ Corporate Seal }  
 { of the city. }

D. T. VALENTINE, *Clerk C. C.*

Witness as to B. Smith,

JAMES M. SWEENEY.

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STATEMENT No. 12.

We, the undersigned, George B. Smith and Theodore E. Tomlinson, a majority of the arbitrators to whom were submitted the matters in controversy between Bartlett Smith and the Mayor, Aldermen and Commonalty of the city of New York, as by their submission in writing, and bearing date December 27th, 1854, and the agreement executed by them, bearing date July 5th, 1855, more fully appear, do certify and report, that we, the arbitrators aforesaid, and Abraham Turnure, constituting all the arbitrators appointed as aforesaid, having been first duly sworn, according to law, and having together heard all the proofs and allegations of the parties, and examined the matters in controversy by them submitted; we the majority of said arbitrators aforesaid, do make this our award, in writing, that is to say:—We do find and assess the damages sustained by the said Bartlett Smith, on occasion of the suspension and discontinuance of



**the contract, entered into by and between the said Bartlett Smith and the said the Mayor, Aldermen and Commonalty of the city of New York, to regulate and grade the Sixth avenue of the said city, from Fifty-seventh street to Eighty-sixth street, mentioned in the said submission and agreement to amount to the sum of twenty-one thousand seven hundred and one dollars and fifty-two cents; that said amount is due by the said the Mayor, Aldermen and Commonalty of the city of New York to the said Bartlett Smith for the causes aforesaid; and we do accordingly award and direct that the said the Mayor, Aldermen and Commonalty of the city of New York shall pay to him, the said Bartlett Smith, the said sum of twenty-one thousand seven hundred and one dollars and fifty-two cents, which shall be in full satisfaction of the claims and demands of the said Bartlett Smith against the said the Mayor, Aldermen and Commonalty of the city of New York, on occasion of the premises aforesaid.**

**And we, the arbitrators aforesaid, do further order and direct that the cost and expenses of the arbitration be paid by the said the Mayor, Aldermen and Commonalty of the city of New York.**

**In witness whereof, we have herunto subscribed these presents, this second day of April, one thousand eight hundred and fifty-six.**

**GEO. B. SMITH,  
THEODORE E. TOMLINSON.**

Subscribed in presence of }  
F. C. STRYKE. }

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**STATEMENT No. 13,**

**In the matter of the arbitration of Mr. Bartlett Smith against the Mayor, Aldermen and Commonalty of the city of New York.**

**I decline to sign the report of my colleagues, arbitrators, Messrs. George B. Smith and T. E. Tomlinson, in this case. I put my declinations upon two grounds.**

**FIRST. That the contract was made against the state law authoriz-**

ing the acquisition of the grounds for the Central Park, and after the commissioners were appointed to carry out that law.

SECOND. Mr. Smith held the contract only thirty-nine days, when the Street Commissioner notified him to stay proceedings in the matter, during which time no damage has been shown to have been sustained by him.

Upon the first point. In March, 1853, the Common Council directed the Sixth avenue to be regulated and graded. On the 21st of July following, the Central Park act was passed, which declared the lands between the Fifth and Eighth avenues and Fifty-ninth and One hundred and sixth streets, to be a public place, and directed that they should be taken for that purpose by Commissioners. This act took effect immediately. On the 3d day of December following, the contract under which Mr. Smith claims, was entered into by Mr. Furey, the Street Commissioner. Seventeen days had at that time elapsed after the appointment of Commissioners under the Central Park act.

These were matters of public notoriety, and in my opinion known to Mr. Smith; and I therefore think the Street Commissioner entered into a contract which he had no right to make on behalf of the city.

Upon the second point, the contract was dated December 3d, 1853. On the twenty-second, nineteen days after, the Common Council passed a resolution directing the Street Commissioner to settle the matter, and on the 11th January, 1854, the Street Commissioner notified Mr. Smith to stay proceedings until further notice, he having held the contract at that time, thirty-nine days; and there is no evidence to show that Mr. Smith incurred any damage during this time. He made no subcontracts, procured no utensils or materials to carry on the work, and has not shown that he was ready to perform the work.

I therefore cannot agree with my colleagues, in awarding prospective damages.

ABRAM TURNURE.

NEW YORK, April 2, 1856.

## STATEMENT No. 14.

## NEW YORK SUPERIOR COURT.

<p>JACOB SHARP,</p>
---------------------

<p><i>against</i></p>
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<p>The MAYOR, &amp;c. of the City of New York.</p>
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*To the Superior Court of the City of New York :*

The undersigned, sole referee, to whom this cause was referred by an order of this Court, dated on the 31st day of October, 1856, having heard the proofs and allegations of the parties therein, after mature deliberation thereupon had, finds and reports the following facts, as admitted by the pleadings, or proved before him in said action, to wit :

On the 31st day of December, 1853, a resolution was passed by the Common Council of the city of New York directing the Street Commissioner to advertise for proposals for building a rip-rap wall on a line with the outer end of the bulkhead at the foot of One hundred and thirty-first street, North river, to the southerly line of One hundred and thirtieth street, so that there will remain a depth of twenty feet of water at low water, and for the building of a bulkhead on said rip-rap wall, with a return bulkhead on the southerly line of One hundred and thirtieth street.

This resolution was adopted by the Board of Aldermen, December 28th, 1853, and by the Board of Assistants, December 31st, 1853, and approved by the Mayor, December 31st, 1853.

Proposals were advertised for under this resolution bids received, and the contract was awarded to David Hunt.

On the 14th day of September, 1854, David Hunt, by an agreement in writing, duly signed and sealed by him, bearing date the day and

year last aforesaid, entered into an agreement with said city to build the said rip-rap wall and bulkhead of certain materials and in a certain mode or manner specified in the said agreement for the sum of \$46,450; the work to be completed within five months from the date of said agreement, under the penalty of twenty dollars for each day the work should remain incomplete after the five months had expired; one third of the money to be paid when the rip-rap wall was built and the bulkheads and return were sunk and filled with stone three feet above low water-mark, one third on the completion of the entire work, and the remaining one third part at the expiration of thirty days thereafter, provided the said bulkhead was then in good condition and in every respect according to the specification; the several payments to be made on the certificate of the Superintendent of Wharves and the Inspector's being filed with the Street Commissioner.

By the agreement, the rip-rap wall was to be sixty feet wide at the top, and to be built up within twenty feet of ordinary low water, and to be made level on the top, to receive the base of the bulkhead and return, which was not to be sunk on the wall until directed by the Street Commissioner, and the bulkhead and return were to be sixty feet wide at the bottom and forty feet at the top, and to be sunk on the rip-rap wall, under the direction of the Street Commissioner, and the bulkhead and return were to be filled and sunk with mountain or palisade stone four feet above high water-mark.

A copy of the agreement is hereto annexed marked schedule A.

The said David Hunt, with sureties, also executed a bond of the same date as said agreement, for the execution of the work, according to the agreement, within the time therein specified, a copy of which bond is hereto annexed marked schedule B.

The said David Hunt, afterward by an instrument in writing, dated the 14th day of September, 1854, duly executed by him, assigned the said agreement to the plaintiff, Jacob Sharp.

Jacob Sharp, the plaintiff, commenced the work under the agreement in September, 1854, and went on with it from three to four months, when the structure slid into the river.

In November, 1856, the work laid submerged from fifteen to twenty feet below low water-mark, the southerly end on the edge of or in the channel of the river, over one hundred and forty feet distant from its former site, the southerly end being about one hundred feet farther from the railroad, which is nearly parallel with the shore, than the northerly end.

The work was commenced by throwing in stone for the rip-rap wall. Plaintiff was engaged about a month in doing this; soon after commenced the crib work. The rip-rap wall was examined by the Street Commissioner, the City Surveyor and the Superintendent of Wharves, and reported correct.

The City Surveyor was deputed by the Street Commissioner to ascertain what was the number of feet of rip-rap below low water-mark, whether it was twenty feet; he made the survey in the Street Commissioner's presence, who took minutes, found the rip-rap wall in all respects according to contract.

After sounding and finding the rip-rap wall the right depth, the Street Commissioner directed the plaintiff to frame the crib work and go on and sink it. The plaintiff immediately after commenced the crib work.

The crib work sunk by its own weight until it reached the rip-rap wall, then the stone were thrown into the crib work. The crib work gradually sunk as the stone were thrown in.

The cribs were full of stone when the slide took place, except the middle bins, and they were nearly full.

The crib work was about five feet above water-mark and had three or four courses of square timber on it when the slide took place.

No work had been done on about thirty feet of the return next to the pier at the foot of One hundred and thirtieth street, when the slide took place. That space had been left for vessels to go in and out, carrying stone.

The crib work was sixty feet deep.



The water and soft mud together varied in depth at different points, where the bulkhead was originally placed, from sixty-five to eighty feet at top high water.

As far as the work was completed by the plaintiff the work was well done and done according to the contract.

After the slide, the Street Commissioner, by a memorandum in writing indorsed on the contract and signed by him, extended the time for executing the contract ninety days from February 14th, 1855.

On the 26th day of November, 1855, the Common Council passed a resolution releasing the plaintiff from the said contract and authorizing the Street Commissioner to issue proposals to build a new bulkhead at a further distance from the shore, to rest on the submerged bulkhead, a copy of which resolution is annexed, marked schedule C.

Afterward and in accordance with said resolution, the plaintiff chose Henry Du Bois as his arbitrator, the defendants chose Benjamin P. Fairchild as their arbitrator, and the said two, so chosen by the parties chose James Chamberlain as a third arbitrator, and afterward and on or about the 10th day of December, 1855, the plaintiff and the defendants, by the Hon. Fernando Wood as Mayor of said city, entered into a written agreement to submit to the arbitration of the said arbitrators, one part of which said agreement of submission signed by the said Fernando Wood as Mayor, and sealed with the seal of the city, is hereto annexed, marked schedule D.

On the same day the said arbitrators met, and after the examination of witnesses, made an award in writing whereby they found that the work which had been constructed by the plaintiff was reasonably worth the sum of \$43,500 and that the defendants had paid thereon \$15,483  $\frac{23}{100}$  and that after deducting the same there should be paid to the plaintiff \$28,016  $\frac{67}{100}$ .

Afterward and on or about the 12th day of December, 1855, the Street Commissioner advertised for bids for a new bulkhead under the resolution of the 26th of November, 1855; bids were received and the contract awarded to Wm. H. Adams, the lowest bidder; the Board



of Aldermen and the Board of Councilmen confirmed the contract, but the Mayor, on or about the third day of May, 1856, vetoed the resolution confirming the new contract.

Soon afterward, and on or about the 19th day of May, 1856, this suit was commenced.

It is admitted by the pleadings in this action and was admitted on the trial before me by the plaintiff, that he had been paid by the defendants before the submission to arbitration as aforesaid, the sum of \$15,483  $\frac{33}{100}$  on account of the contract price for building the submerged bulkhead.

From the testimony given before me in this action, I find and report as a conclusion of fact from such testimony, that in building a new bulkhead according to advertised proposals for the same, and the contract proposed to be given to Adams, to be sunken in part on the submerged bulkhead, the submerged bulkhead would have been worth from four to five cents per cubic foot, at the time of advertising for such proposals, the rip-rap wall four cents, and the crib work five cents.

And, I do find and report as a conclusion of law, from the facts proved before me and admitted by the pleadings and parties in this action, that the plaintiff is entitled to recover in this action against the defendants the sum of \$28,016  $\frac{67}{100}$ , the amount so awarded by the said arbitrators, Benjamin P. Fairchild, Henry Du Bois and James Chamberlain, by their said awards of the 10th of December, 1855, with interest thereon to the date of this report, amounting in the whole to \$30,222  $\frac{27}{100}$ , besides his costs.

And, I do report that there is due and owing from the defendants to the plaintiff in this action the said sum of \$30,222  $\frac{27}{100}$ .

NEW YORK, January 26, 1857.

JOSEPH SUTHERLAND,

*Referee.*

Annexed to the report are copies of the agreement between the

defendants and David Hunt, marked A ; the bond of Hunt, Sharp & Menzies, marked B ; the resolution of the Common Council releasing Hunt or his assignee from the contract, marked C ; the agreement to submit to arbitration, marked D ; all of which papers were introduced in evidence.

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STATEMENT No. 15.

*REPORT of the examination made at Manhattanville, (One hundred and thirtieth and One hundred and thirty-first streets,) to ascertain the position of the sunken pier.*

To A. C. FLAGG, ESQ., *Comptroller :*

SIR,

I have, at your request, examined the river opposite the block, between One hundred and thirtieth and One hundred and thirty-first streets, North river, and ascertained the position of the sunken pier or wharf. The red lines on the plan, indicate the position of the pier, as determined by the soundings which were taken on the sides of and over the surface of the pier. The structure appears to be nearly level in direction from side to side ; whilst there is a fall of nearly fourteen to fifteen feet from the northern to the southern end ; the depth of water at low tide (neap tides) being fourteen to fifteen feet on the northern end, and from twenty-five to twenty eight feet on the southern end ; there is a point, apparently a post, near the northern end, on which there is only nine or ten feet of water at low tide. The frame does not appear to be broken and it is nearly straight. Some of the bins are filled with stone, whilst others are sixteen or seventeen feet deep without filling. We could not ascertain the number filled, but I am of opinion that more than half are filled.

There is around the sunken pier from thirty-seven to fifty feet of water (at low tide) ; we could not, with the apparatus and time at our disposal, ascertain the depth of mud in the immediate vicinity of the sunken pier, in consequence of the strength of the current. We took

**soundings on its former position where we found hard bottom at forty-three to fifty-nine feet below low water-mark, showing a slope on the hard bottom of four to five feet, in the distance of forty feet, toward the channel. Stone and wood were found in the mud, on the position of the pier, only within the distance of fifty feet from the One hundred and thirty-first street wharf.**

**We could not, with our rods, penetrate the hard bottom of clay and sand which we reached, yet there may be a hard crust of clay and gravel or oyster shell, for a limited extent, and mud beneath it, as was found to be the case where the Hudson River Railroad Company drove piles for their road, in the immediate vicinity, and as I have found the river bottoms in other localities where I have conducted hydraulic constructions.**

**There is every indication, from our examinations of the river, that there is a great depth of mud where the pier now rests, where our rods penetrated easily fifteen feet, the strength of the current deflecting the rods so as to prevent the application of power to force them to a greater depth. It is reported that the pier was level when the plan for building on the pier was before the Common Council, if so, it has settled twelve to fourteen feet since that time, at its southern end.**

**The pier was, by the contract to be founded on rip-rap stone, raised to within twenty feet of low water, on which was to be placed the crib or frame-work, sixty feet wide at base and forty feet wide at top.**

**It cannot (probably) now be ascertained what quantity of stone was thrown into the foundation, and whatever were deposited here, mostly slid into the channel with the crib-work, as very few traces of them are found in the position where they were placed.**

**If sufficient stone had been deposited in the mud, before placing the crib-work, to have reached the hard bottom, for the full width of the base of the crib-work, with a sufficient slope, the work would, in all probability, have stood; as it was, the crib-work was constantly settling during its construction, and of course the rip rap foundation could not have been firmly established and leveled before commencing**

the superstructure, the only condition which could have insured its safety.

As to the utility or feasibility of building on the pier, in its present position, with crib-work filled with stone, the facts obtained induce me very confidently to the opinion that it would not preserve its position ; there is so much mud under it and such indications of a slope toward the channel, that it would, I believe, either cant over in settling or slide into the river.

The pier is now much in the way of vessels stopping at Manhattanville, and many anchors have been lost on it. The interest of the commerce at that place require that it should be removed.

The accompanying plan will show the position of the pier and the adjacent shore.

Very respectfully,

Your obedient servant.

GEO. S. GREENE.

NEW YORK, December 15, 1856.

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STATEMENT No. 16.

*Whereas*, On the fourteenth day of September, one thousand eight hundred and fifty-four, David Hunt did duly enter into a written contract with the Mayor, Aldermen and Commonalty of the city of New York, to build a rip rap wall and bulkhead, extending from One hundred and thirtieth street to One hundred and thirty-first street, North river, as by reference to said contract will more fully appear: and,

*Whereas*, The said the Mayor, Aldermen and Commonalty, after the said contract had been partially performed, did, by resolution duly passed, and which went into operation on the twenty-sixth day of November, 1855, resolve, that the said David Hunt, or his assignee, be released from the further prosecution of the said contract, and

providing for the building of a new bulkhead, at a further distance from the shore, to rest on the work already done by said Hunt, or his assignee. it being understood as one of the conditions of the contract, that the contractor, for such new bulkhead, shall pay said Hunt, or his assignee, such sum for the work then lying in the water performed under the said first mentioned contract, as the same shall be reasonably worth toward the construction of the new bulkhead, according to the appraisal of three disinterested persons, one to be chosen by said Hunt or his assignee, one by the Mayor and Street Commissioner of said city, on behalf of the Mayor, Aldermen and Commonalty of said city; and the third by the two thus chosen, after deducting from such appraisal the sum that the said Hunt, or his assignee, has already received from the Corporation; and,

*Whereas*, The said David Hunt, after the execution of his said contract, and before the passage of the said resolution duly assigned the said contract, and all his interest therein to Jacob Sharp; and

*Whereas*, In pursuance of said resolution, the said Mayor and Street Commissioner have selected and appointed Benjamin P. Fairchild, as the arbitrator on behalf of the said the Mayor, Aldermen and Commonalty; and the said Jacob Sharp, as assignee as aforesaid, has selected and appointed Henry Dubois as the arbitrator on his behalf; and the arbitrators so selected have accepted such appointment, and have agreed upon, and appointed James Chamberlain, as the third arbitrator in manner aforesaid; and he has likewise accepted his appointment.

*Now, therefore*, We, the said the Mayor, Aldermen and Commonalty of the city of New York, and the said Jacob Sharp, assignee as aforesaid, do hereby submit to the said Benjamin P. Fairchild, Henry Dubois, and James Chamberlain, of the city of New York, to appraise and determine the sum which the aforesaid work, now lying in the water, is reasonably worth toward the construction of the said new bulkhead. And we do mutually covenant and agree, to and with each other, that the award to be made by the said arbitrators, shall, in all things by us, and each of us, be well and faithfully kept and observed, pursuant to said resolution.

In witness whereof, the said the Mayor, Aldermen and Commonalty, of the city of New York, have caused the common seal of the said city to be duly affixed; and the said Jacob Sharp hath affixed his hand and seal, this tenth day of December, one thousand eight hundred and fifty-five.

FERNANDO WOOD, *Mayor.*

Scaled and delivered,

[L. s.] By the Common Council,

D. T. VALENTINE, *Clerk C. C.*

STATEMENT No. 17.

REAL ESTATE BELONGING TO THE MAYOR, ALDERMEN AND COMMONALTY OF THE CITY OF NEW YORK.

LOTS UNDER LEASE.

NO.	STREET.	SIDE.	BETWEEN.	VALUATION.
79	Ann.....	north..	Gold and William.....	\$6,000
42	Chatham.....	" ..	Chambers and City Hall sq.	16,000
44	do .....	" ..	"	16,000
48	do .....	" ..	"	12,500
50	do .....	" ..	"	12,500
58 & 60	do ....	" ..	"	10,000
53 & 55	do .....	south ..	Duane and North William.	15,000
57	do .....	" ..	"	11,000
59	do .....	" ..	"	12,000
81	do .....	" ..	Duane and Pearl .....	10,000
83	do .....	" ..	"	10,000
85 & 87	do .....	" ..	"	11,000
89 & 91	do .....	" ..	"	11,000
93	do .....	" ..	"	18,000
12	Chambers .....	west... west	Centre and Chatham.....	80,000
Carried forward.....				\$201,000



Brought forward .....				\$201,000
NO.	STREET.	SIDE.	BETWEEN	
8	City Hall place	south	Chambers and Duane	2,500
	Elm	west	Franklin and Leonard	4,500
	Front	south	S. W. corner Peck slip	10,000
149	Forsyth	west	Delancey and Rivington	3,500
151	do	"	" " "	3,500
74	Grand	north	Margin and Tompkins	3,500
24	Peck slip	west	Front and Water	7,500
26	do	"	" .. " ..	7,500
449	Pearl	"	.. Chatham and William	5,000
451	do	"	" .. " ..	4,000
453	do	"	" .. " ..	4,000
455	do	"	.. Chatham and William ..	4,000
457	do	"	" .. " ..	4,000
459	do	"	" .. " ..	5,000
111	Roosevelt	"	.. Cherry and Water	1,000
	South	north	Pike and Rutgers	5,000
249	William	"	.. Duane and Pearl	4,000
251	do	"	" .. " ..	2,500
253	do	"	" .. " ..	2,500
261	do	"	" .. " ..	4,000
	West	east	S. E. corner Fulton	25,000
<b>Block</b>	bounded by Canal, Hoboken and West streets			60,000
"	Centre, Elm, Franklin and White streets			120,000
"	Duane, Reade, Washington and West "			150,000
"	Gansevoort, Twelfth, Washington & West			150,000
<b>Hay scales,</b>	Charles street			1,500
"	Houston "			1,000
"	Tompkins market			1,000
<b>Total amount</b> .....				<b>\$797,000</b>

**ALMS-HOUSE DEPARTMENT.**

Blackwell's Island and buildings.....	\$800,000
Randall's " " .....	200,000
Block bounded by Centre, Elm, Franklin and Leonard streets, Halls of Justice.....	450,000
"    Twenty-sixth and Twenty-eighth streets, Avenue A and First avenue, Hospital.	150,000
Ward's Island, No. 9 to 27, 32, 33, 34, 59, 60, 64 to 70...	100,000
<b>Total amount.....</b>	<b><u>\$1,700,000</u></b>

**SUNDRY LOTS AND GORES.**

SIDE.	BETWEEN.	
Avenue A, west, 25th and 26th streets.....		\$20,000
Eighteenth, north, 5th and 6th avenues.....		2,500
Nineteenth, south, 5th and 6th " .....		2,500
Do north, 7th and 8th " .....		2,500
12 lots, 116th and 117th, 3d and 4th avs .....		6,000
16 " Rivington, north, Mangin and Tompkins streets..		32,000
4 " " " Goerck and Mangin " ..		8,000
Twentieth " 5th and 6th avenues .....		2,500
Twelfth avenue, west, 129th and 131st streets....		1,000
90 lots bounded by North river, West, Dey and Vesey sts		500,000
2 blocks bounded by Corlears, East, South and Water sts.		100,000
Gore, Cedar, near William street.....		2,000
" northwest corner 17th street and 6th avenue.....		600
White street, north, Centre and Elm streets.....		25,000
<b>Total amount.....</b>		<b><u>\$704,600</u></b>

**LOTS AT BROOKLYN.**

	SIDE.	
12 Water street, north, at Fulton Ferry .....		\$750
14 " " " .....		750
15 " " " .....		2,000
16 " " " .....		3,500
<b>Carried forward.....</b>		<b><u>\$7,000</u></b>

Brought forward.....		\$7,000
	SIDE.	
17	Water street, north, at Fulton Ferry.....	2,000
18	“ “ “ .....	2,500
19	“ “ “ .....	1,500
	Main “ .....	2,000
Total amount.....		<u>\$15,000</u>

## CROTON AQUEDUCT DEPARTMENT.

Croton Aqueduct.....	\$15,000,000
Distributing Reservoir and Reservoir square, 40th and 42d streets, 5th and 6th avenues.....	300,000
Receiving Reservoir, 79th and 86th streets, 6th and 7th avenues.....	150,000
New Reservoir, 86th and 96th streets, 5th and 7th ave's	708,000
10 lots Seventh avenue, west, 84th and 85th streets....	4,000
8 “ Avenue A, “ 24th and 25th “ ....	20,000
Total amount.....	<u>\$16,182,000</u>

## POLICE DEPARTMENT.

NO.	STREET.	SIDE.	BETWEEN.	
49	Beekman.....	south..	Gold and William....	\$20,000
94 & 96	Charles.....	“ ..	Bleecker and Hudson..	18,000
	Delancey.....	north..	N.W. cor. Attorney st.	10,000
	Eighth avenue....	east..	S.E. corner 48th street	6,000
	First avenue.....	west...	S.W. corner 5th street.	15,000
	Fifty-ninth.....	south..	2d and 3d avenues....	7,000
9 & 11	Franklin.....	“ ..	Baxter and Centre sts.	20,000
49	Leonard.....	north..	Church st. & W. B'wy.	10,000
221	Mercer.....	west...	Amity and 4th streets .	10,000
9	Oak.....	south..	Pearl and Roosevelt sts	14,000
	126th.....	“ ..	3d and 4th avenues...	8,000
	Prince.....	“ ..	S.W. cor. Wooster st..	10,000
Carried forward.....				<u>\$148,000</u>

Brought forward .....			<b>\$148,000</b>	
NO.	STREET.	SIDE.	BETWEEN.	
53	Spring .....	north..	Marion and Mulberry.	10,000
	Twentieth.. ..	south..	7th and 8th avenues...	7,000
	Thirty-fifth.....	" ..	8th and 9th " ...	7,000
	" .....	north..	3d and 4th " ...	8,700
Total amount .....			<b>\$175,700</b>	

FIRE DEPARTMENT.

NO.	STREET.	SIDE.	BETWEEN.	
132	Amity .....	south..	Macdougall st. and 6th av.	\$6,000
24	Beaver .....	" ..	Broadway & Whitehall st.	15,000
1006	Broadway .....	east..	26th and 27th streets....	5,000
147	Barrow .....	north..	Bedford and Hudson sts.	3,000
49	Chrystie.....	west..	Hester and Walker sts..	4,000
199	Do .....	" ..	Rivington and Stanton..	6,000
74	Cedar.....	south..	Broadway and Nassau st.	3,000
126	Do .....	" ..	Greenwich & Washington	1,500
115	Christopher.....	north..	Bleecker and Hudson sts.	4,000
131	Do .....	" ..	Greenwich and Hudson.	2,000
179	Church.....	east ..	Franklin and White sts.	9,300
5	Duane.....	north..	Rose and William sts...	4,000
19	Elizabeth.....	west..	Bayard and Walker sts.	8,000
3	Eldridge.....	" ..	" ..	5,000
22	Do (Jail).....	east ..	" ..	7,000
	Elm .....	" ..	Broome and Grand sts..	6,000
	Eighteenth....	south..	7th and 8th avenues ....	3,700
	82d.....	" ..	3d and 4th avenues.....	1,000
	47th.....	" ..	8th and 9th " ....	3,000
	58th.....	north..	7th and 8th " ....	3,500
707	Fourth.....	" ..	Avenue D and Lewis st.	3,000
40	Fifth.....	" ..	2d and 3d avenues ....	1,000
	Fiftieth .....	south..	Lexington and 3d ave's.	5,000
	Fourth avenue ..	east..	126th and 127th streets.	5,000
23	Gouverneur.....	west...	Henry and Madison sts..	3,000
Carried forward.....			<b>\$117,000</b>	

Brought forward.....			\$117,000	
NO.	STREET.	SIDE.	BETWEEN.	
	Horatio.....	north..	8th avenue and Hudson st	4,000
	Horatio.....	south..	Hudson and Fourth sts..	6,100
593	Hudson.....	west...	Perry and Hammond sts.	6,800
	Henry.....	north..	Gouverneur & Montg'ry.	8,000
101	Hester.....	" ..	Allen and Eldridge....	3,500
92	Houston.....	south..	Cannon & Columbia sts.	5,000
	Do .....	north..	Cannon and Lewis sts..	1,500
7	Jackson.....	west...	Henry and Madison sts.	3,000
91	Ludlow.....	" ..	Broome and Delancey sts	3,500
	Lawrence .....	north..	10th and 11th avenues..	1,000
205	Madison.....	" ..	Jefferson and Rutgers..	3,500
127 and 129	Mercer....	west...	Houston and Prince sts.	35,000
	47 Marion.....	east...	Prince and Spring sts...	6,000
174	Mulberry.....	" ...	Broome and Grand sts..	4,000
6	Norfolk.....	" ...	Division and Hester sts.	6,000
152	Do .....	" ...	Houston and Stanton sts	5,000
	121st.....	south..	3d and 4th avenues.....	1,000
	122d.....	north..	2d and 3d " .....	2,500
225	Seventeenth.....	" ..	9th and 10th " .....	5,000
118	Sullivan.....	west...	Prince and Spring sts...	6,500
	68th.....	north..	Bloomingdale road and 10th avenue.....	1,000
	Third avenue....	east...	N.E. cor. 85th street....	6,000
	Tenth " .....	" ...	154th and 155th streets.	1,200
323	Third.....	north..	Avenue D and Lewis st.	3,300
	Tenth.....	" ..	Avenues C and D.....	1,000
223	Twelfth.....	" ..	Broadway and 4th av..	6,000
	Thirteenth.....	" ..	Avenues B and C.....	4,000
	Do .....	south..	3d and 4th avenues.....	5,000
	Do .....	" ..	Greenwich and 7th avs..	7,000
165	Twentieth.....	north..	7th and 8th avenues ....	3,500
	Twenty-second....	" ..	1st and 2d " .....	10,000
	Twenty-fourth ....	" ..	7th and 8th " .....	3,000
Carried forward.....			\$284,900	

	<b>Brought forward.....</b>		<b>\$284,900</b>
<b>NO.</b>	<b>STREET.</b>	<b>SIDE.</b>	<b>BETWEEN.</b>
	Twenty-fifth.....	north..	2d and 3d avenues .... 8,000
	Twenty-seventh ...	south..	9th and 10th " .... 4,000
	Thirty-first.....	"	7th and 8th " .... 8,000
	Thirty-third .....	"	3d and 4th " .... 2,000
	Thirty-third.....	"	9th and 10th " .... 8,000
	99 Wooster .....	west..	Prince and Spring streets 7,000
	130 West Broadway...	"	Beach and North Moore.. 3,500
	<b>Total amount.....</b>		<b>\$315,400</b>

**BOARD OF EDUCATION.**

	<b>STREET OR AVENUE.</b>	<b>SIDE.</b>	<b>BETWEEN.</b>	
174	Amos.....	south..	Greenwich & Washington.	\$9,000
	Allen.....	east..	Hester and Walker sts...	38,000
	Broome.....	north..	Sheriff and Willett sts....	17,500
	Baxter.....	east..	Grand and Hester sts....	23,000
60	Chrystie.....	"	..Hester and Walker sts...	20,000
	Do. ....	"	..Delancey & Rivington sts.	18,000
26 & 28	City Hall place..	north..	Duane and Pearl sts.....	18,000
	Clark.....	east..	Broome and Spring sts...	21,500
100	Cannon.....	"	..Rivington and Stanton...	9,500
401	Cherry.....	south..	Jackson and Scammel....	6,000
147	Clinton....	west..	Broome and Grand sts...	6,500
94	Crosby.....	north..	Prince and Spring.....	6,500
	Downing.....	"	..Bleecker and Bedford sts..	10,000
	82d street.....	"	..N. E. cor. 11th avenue...	6,500
	87th street.....	"	..34 and 4th avenues. ....	22,500
	Elm.....	west..	Franklin and Leonard....	28,000
	Eighteenth.....	north..	8th and 9th avenues.....	7,000
280	Fifth.....	south..	Avenues C and D .....	29,000
	47th street.....	north..	8th and 9th avenues.....	21,000
	51st " .....	"	..Lexington and 4th avs....	28,000
	40th " .....	"	..7th and 8th avenues.....	12,500
	<b>Carried forward.....</b>			<b>\$358,000</b>



Brought forward..... \$858,000

STREET OR AVENUE.	SIDE.	BETWEEN.	
First avenue.....	east..	N. E. cor. 9th street.....	19,000
44th street.....	north..	10th and 11th avenues....	4,800
66 Grand.....	north..	Laurens and Wooster....	24,000
Do. ....	"	..N. W. cor. Elm street....	60,000
Greenwich av....	cast..	opposite Charles street...	28,500
116 Henry.....	south..	Pike and Rutgers streets.	30,000
490 Hudson.....	east..	N. E. cor. Grove street...	45,000
298 Houston.....	south..	Essex and Norfolk sts....	21,000
82 James.....	west..	Chatham and Madison....	27,500
Ludlow.....	"	..Delancey and Rivington..	18,500
51 & 53 Laurens.....	"	..Broome and Grand.....	11,000
Lexington av....	east..	22d and 23d streets....	} 93,000
Twenty-second..	north..	Lexington and 3d avs..	
135 Mulberry.....	west..	Grand and Hester.....	12,000
871 Madison.....	north..	Jackson and Scammel....	21,000
Marion.....	cast..	Prince and Spring sts....	23,000
Monroe.....	south..	Gouverneur and Mont- gomery.....	19,000
222 Mott.....	east..	Prince and Spring.....	22,000
Ninth.....	south..	Avenues C and D.....	28,500
Nineteenth....	north..	1st avenue and Avenue A.	20,000
North Moore....	south..	S. E. cor. Varick street.. (including lot on West Broadway, adjoining.)	60,000
125th.....	north..	2d and 3d avenues. ....	9,000
129th.....	"	..10th and 11th avenues...	20,000
156th.....	south..	S. W. corner Kingsbridge road.....,....	10,000
Rivington.....	"	..Goerck and Mangin sts...	9,000
Do. ....	"	..Pitt and Ridge streets...	48,000
Seventeenth....	"	..6th and 7th avenues.....	8,000
Do. ....	"	..8th and 9th avenues.....	42,000
Stanton.....	north..	N. E. cor. Sheriff street..	20,000
8 Stone.....	"	..Broad and Whitehall sts..	14,000
Carried forward.....			\$1,125,800

Brought forward. .... \$1,125,800

STREET OR AVENUE.	SIDE.	BETWEEN.	
13th.....	south..	5th and 6th avenues.....	24,000
13th.....	"	..7th and Greenwich avs. . .	22,000
Thompson.....	west..	Broome and Spring sts. . .	8,500
25th.....	north..	4th and Madison avenues..	8,500
37th.....	"	..2d and 3d avenues.....	44,000
37th.....	"	..10th and 11th avenues....	28,000
12th.....	south..	Broadway and University place.....	56,000
20th.....	"	..1st and 2d avennes:.....	22,000
20th.....	north..	2d and 3d " . . . .	42,000
24th.....	"	..7th and 8th " . . . .	30,500
27th.....	"	..2d and 3d " . . . .	25,000
28th.....	south..	6th and 7th " . . . .	54,000
35th.....	north..	8th and 9th " . . . .	18,500
Wooster.....	east..	Bleecker and Houston sts.	22,000
Waverley place... .	"	..Bank and Hammond sts..	12,000
245 William.....	north..	Duane and Pearl streets..	20,000

#### BUILDINGS ON LEASED GROUND.

Bayard.....	south..	Baxter and Mulberry sts..	5,000
175 Barrow.....	"	..Greenwich and Washing- ton.....	5,000
545 Greenwich.....	east..	Charlton and Vandam. . .	5,000
97 & 99 Do. . . . .	"	..Rector and Thames sts... .	16,000
461 Do. . . . .	"	..Desbrosses and Watts sts.	5,000
Total amount.....			<u>\$1,593,800</u>

#### MARKETS.

Centre—Broome, Baxter, Centre and Grand streets.....	\$100,000
Clinton—Canal, Spring, West and Washington sts.....	75,000
Catharine—Cherry and South streets.....	60,000
Essex—Grand, Essex and Ludlow streets . . . . .	125,000
Carried forward.....	<u>\$360,000</u>

Brought forward.....	\$360,000
<b>Fulton</b> —Beekman, Fulton, Front and South streets.....	210,000
<b>Franklin</b> —Front and South streets.....	30,000
<b>Gouverneur</b> —Front, Gouverneur and South streets.....	6,000
<b>Harlem</b> —120th and 121st streets, west of 3d avenue.....	10,000
<b>Jefferson</b> —Amos street, Greenwich and 6th avenues.....	100,000
<b>Tompkins</b> —Hall place, 6th and 7th streets and 3d avenue.....	50,000
<b>Union</b> —Columbia, Houston, Sheriff and 2d streets.....	30,000
<b>Washington</b> —Fulton, Vesey, West and Washington sts... ..	380,000
<b>Total amount</b> .....	<u>\$1,176,000</u>

## PARKS.

<b>Abingdon square</b> .....	\$12,000 00
<b>Battery</b> .....	3,000,000 00
<b>Bowling Green</b> .....	135,000 00
<b>Central Park</b> , 59th and 106th streets, 5th and 8th avs.....	5,169,369 90
<b>Duane Park</b> .....	15,000 00
<b>Hamilton square</b> .....	97,000 00
<b>Madison</b> “.....	520,000 00
<b>Manhattan</b> “.....	88,000 00
<b>Mt. Morris</b> “.....	40,000 00
<b>Park</b> , Broadway, Chambers street and Park row.....	3,000,000 00
“ Anthony, Cross and Water streets.....	15,000 00
“ Christopher, Fourth and Grove streets.....	15,000 00
“ Broadway, 5th avenue and 25th street... ..	10,000 00
<b>Stuyvesant square</b> , 15th and 17th streets... ..	196,000 00
Do. do. 3d and 4th avs. and 6th and 7th sts.....	15,000 00
<b>Tompkins</b> do. ....	337,000 00
<b>Union Park</b> .....	504,000 00
<b>Washington square</b> .....	816,000 00
<b>Total amount</b> .....	<u>\$13,984,369 90</u>

COMMON LANDS.

LOT NO.

57	49th street, south side, 3d and 4th avenues, 13 lots.		\$7,800
58	49th and 50th streets, " 36 "		21,600
63	50th and 51st " 3d and Lexington avs. 11 "		7,700
64	51st and 52d " 3d and 4th " 19 "		18,800
69	52d and 53d " 3d and Lexington " 10 "		17,000
70	53d and 54th " " " 9 "		6,800
75	54th and 55th " " " 16 "		18,600
76	55th and 56th " " " 16 "		18,600
81	56th and 57th " " " 15 "		12,750
	3d avenue, corner 66th street.....		100
189	74th and 75th streets, 3d and 4th avenues 72 lots		21,600
191	76th and 77th " " 38 "		11,400
193	78th and 79th " " 37 "		11,100
195	80th and 81st " " 36 "		14,400
65	51st and 52d " 4th and 5th avenues, 36 "		28,800
71	53d street, north side, " 4 "		2,400
113	67th and 68th streets " 72 "		43,200
136	4th Avenue, west side, 75th and 76th streets, 2 "		2,000
140	77th and 78th streets, 4th and 5th avenues, 46 "		36,800
144	79th and 80th " " 9 "		7,000
148	81st " south side " 24 "		10,000
148	81st and 82d " " 72 "		28,800
84	58th street, south side, 5th and 6th avenues, 1 "		700
79	56th " north side, gore. " 1 "		500
85	58th and 59th streets, " 25 "		15,000
	2d avenue, east side, 77th and 78th streets.....		1,000
	Total amount.....		<u>\$348,450</u>

FERRIES—EAST RIVER.

Staten Island Ferry—Slip east end Battery.....	\$40,000
South and Hamilton avenue Ferries, east $\frac{1}{2}$ short pier at Whitehall, west $\frac{1}{2}$ pier No. 2 and bulkhead.....	150,000
Carried forward.....	<u>\$190,000</u>

Brought forward.....	\$190,000
Wall street Ferry—east side pier No. 15, and bulkhead across Coffee-house slip.....	80,000
Fulton Ferry—east $\frac{1}{2}$ pier No. 21, west $\frac{1}{2}$ pier No. 22, and bulkhead piers and bulkhead at Brooklyn.....	250,000
Peck slip Ferry—east $\frac{1}{2}$ pier No. 25, west $\frac{1}{2}$ pier No. 26, and bulkhead.....	150,000
Roosevelt street Ferry—east $\frac{1}{2}$ pier No. 29, west $\frac{1}{2}$ pier No. 30, and bulkhead.....	100,000
Catharine Ferry—east $\frac{1}{2}$ pier No. 34, west $\frac{1}{2}$ pier No. 35, and bulkhead—piers foot of Maine street, Brooklyn...	150,000
Williamsburg Ferry—easterly side pier No. 35.....	100,000
Jackson Ferry—east $\frac{1}{2}$ pier No. 52, west $\frac{1}{2}$ short pier, and bulkhead.....	75,000
Grand street Ferry—north $\frac{1}{2}$ of south pier, south $\frac{1}{2}$ north pier and bulkhead between the two piers at Williamsburg, and two lots on Grand street, Williamsburg.....	110,000
Houston street Ferry.....	25,000
Green Point Ferry.....	10,000
Eighty-sixth street Ferry—Ferry house, lots and piers, at 86th street, and lands and piers at Astoria.....	50,000

## NORTH RIVER.

Cortlandt street Ferry—south $\frac{1}{2}$ pier No. 17, north $\frac{1}{2}$ pier No. 18.....	160,000
Barclay street Ferry.....	10,000
Pavonia Ferry—pier No. 30, and $\frac{1}{2}$ bulkhead.....	120,000
Hoboken street Ferry—bulkhead Hoboken street.....	10,000
Bull's Ferry—north side pier No. 43.....	20,000
Christopher street Ferry—bulkhead at Christopher street	7,000

Total amount.....	<u><u>\$1,617,000</u></u>
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PIERS AND BULKHEADS—EAST RIVER.

No. of Pier.		\$
	Vanderbilt pier.....	10,000
1, and $\frac{1}{2}$ of small pier.....		75,000
$\frac{1}{2}$ 4, and $\frac{1}{2}$ bulkhead between 4 and 5.....		50,000
5, and $\frac{1}{2}$ " " 4 and 5 and 5 and 6.....		110,000
6, and $\frac{1}{2}$ " " 5 and 6 and 6 and 7.....		145,000
7, and $\frac{1}{2}$ " " 6 and 7 and 7 and 8.....		170,000
$\frac{1}{2}$ 8, and $\frac{1}{2}$ " " 7 and 8.....		60,000
$\frac{1}{2}$ 12, and " Old slip.....		100,000
$\frac{1}{2}$ 18, and $\frac{1}{2}$ 19, bulkhead between.....		150,000
$\frac{1}{2}$ 20, and $\frac{1}{2}$ 21, " ".....		160,000
$\frac{1}{2}$ 22, and $\frac{1}{2}$ 23, " ".....		125,000
$\frac{1}{2}$ 24, and $\frac{1}{2}$ 25, " ".....		125,000
	Bulkhead between pier 30 and the ferry, half of bulkhead between piers 30 and 31, with pier 30.....	30,000
31 and $\frac{1}{2}$ 32, bulkhead between.....		75,000
$\frac{1}{2}$ 33 and 34, ".....		75,000
	" pier 35 and ferry.....	5,000
37 and 38, ".....		105,000
40 and 41, ".....		100,000
$\frac{1}{2}$ 42, .....		5,000
43 and 44, bulkhead between.....		110,000
46 Jefferson street.....		60,000
48 Clinton ".....		75,000
$\frac{1}{2}$ short pier, and $\frac{1}{2}$ 53, and bulkhead between.....		50,000
$\frac{1}{2}$ 56 and $\frac{1}{2}$ 57, and bulkhead, Jackson street.....		45,000
	Cherry street and piece bulkhead south of same. ...	20,000
$\frac{1}{2}$ both piers Broome street, and bulkhead between.....		60,000
$\frac{1}{2}$ " Delancey " " ".....		60,000
	Bulkhead Rivington street, and middle pier	6,000
	Bulkhead 3d street.....	3,000
	Pier 5th street.....	10,000
	" 23d ".....	30,000
Carried forward.....		<u>\$2,263,000</u>



Brought forward..... \$2,268,000

## No. of Pier.

Pier 25th street.....	20,000
“ 26th “ .....	20,000
“ 28th “ .....	15,000
“ 38th “ .....	10,000
“ 53d “ .....	4,000
“ 61st “ .....	4,000
Bulkhead at 86th street.....	10,000
Pier 106th “ .....	3,000
“ 130th “ .....	4,000

Total amount..... \$2,353,000

## NORTH RIVER.

## No. of Pier.

$\frac{1}{2}$ 12 and $\frac{1}{2}$ bulkhead between 12 and 13.....	\$20,000
13, and $\frac{1}{2}$ “ “ 12 and 13, and 13 and 14...	120,000
$\frac{1}{2}$ 14 and $\frac{1}{2}$ “ “ 13 and 14.....	45,000
20 and $\frac{1}{2}$ “ “ 20 and 21, and a piece of bulkhead on West street..	75,000
21 and $\frac{1}{2}$ 23 & $\frac{1}{2}$ “ “ 20 and 21, and all 21 and 23	115,000
29, foot of Warren street.....	110,000
31, and $\frac{1}{2}$ bulkhead, between 30 and 31 and 31 and 32..	180,000
32, and $\frac{1}{2}$ “ “ 31 and 32 and 32 and 33..	30,000
$\frac{1}{2}$ 33 and $\frac{1}{2}$ bulkhead between 32 and 33.....	45,000
$\frac{1}{2}$ 34, small piece bulkhead.....	45,000
35, “ “ .....	90,000
36, “ “ .....	70,000
37, “ “ .....	80,000
38, “ “ and North Battery.....	110,000
small pier foot of Laight street.....	8,000
39, small piece bulkhead.....	40,000
small pier foot of Desbrosses street.....	5,000
40, .....	25,000
41, and $\frac{1}{2}$ bulkhead between 41 and 42.....	125,000
Carried forward.....	<u>\$1,288,000</u>

Brought forward.....		<b>\$1,288,000</b>
No. of Pier.		
42, and $\frac{1}{2}$ bulkhead between 41 and 42 and 42 and 43.....		20,000
43, and $\frac{1}{2}$ " " 42 and 43.....		50,000
$\frac{1}{2}$ 44.....		20,000
45, and $\frac{1}{2}$ bulkhead between 45 and 46.....		45,000
46, and $\frac{1}{2}$ " " 45 and 46.....		45,000
47, foot of Hamersley street.....		85,000
48, " Clarkson ".....		30,000
49, " Leroy ".....		35,000
50, " Morton ".....		35,000
51, and $\frac{1}{2}$ bulkhead between 51 and 52, Christopher street.		30,000
52, and $\frac{1}{2}$ " " 51 and 52 and 52 and 53.....		45,000
53, and $\frac{1}{2}$ " " 52 and 53, and small piece bulkhead bet. 53 and 54...		25,000
54, foot of Perry street.....		20,000
55, or bulkhead, Hammond street.....		12,000
$\frac{1}{2}$ pier 13th street.....		8,000
Pier 17th street.....		12,000
" 18th ".....		10,000
" 20th ".....		15,000
" and bulkhead, 21st street.....		13,000
" 22d street.....		15,000
" 26th ".....		10,000
" 47th ".....		10,000
Bulkhead at Manhattanville.....		10,000
Pier 155th street.....		1,000
" 55th ".....		14,000
		<hr/>
		<b>\$1,853,000</b>
Add East river.....		2,353,000
		<hr/>
Total amount.....		<b>\$4,206,000</b>

**UNCOMMUTED QUIT-RENTS RESERVED ON PROPERTY WHEN SOLD, AND  
WATER GRANTS YET TO BE ISSUED.**

<b>Water grants on the East and North rivers, on which rents are reserved, that will produce to the Corporation, when commuted .....</b>	<b>\$160,000</b>
<b>Ungranted lands, (owned by the city,) lying under water, around the island of New York, and on the shores of Long Island, which, it is estimated, will produce.....</b>	<b>300,000</b>
<b>Thirty bushels of wheat per year on lots on White street, near Broadway, at \$25 per bushel.....</b>	<b>750</b>
<b>Total amount.....</b>	<b><u>\$460,750</u></b>

**RECAPITULATION.**

<b>Real estate under lease.....</b>	<b>\$797,000 00</b>
<b>Alms-house.....</b>	<b>1,700,000 00</b>
<b>Sundry lots and gores.....</b>	<b>704,600 00</b>
<b>Lots at Brooklyn.....</b>	<b>15,000 00</b>
<b>Croton Aqueduct Department.....</b>	<b>16,182,000 00</b>
<b>Police Department.....</b>	<b>175,700 00</b>
<b>Fire Department.....</b>	<b>315,400 00</b>
<b>Board of Education.....</b>	<b>1,593,800 00</b>
<b>Markets.....</b>	<b>1,176,000 00</b>
<b>Parks.....</b>	<b>13,984,369 90</b>
<b>Common Lands.....</b>	<b>384,450 00</b>
<b>Ferries.....</b>	<b>1,617,000 00</b>
<b>Piers and Bulkheads.....</b>	<b>4,206,000 00</b>
<b>Uncommuted quit-rents reserved, and land under water not granted.....</b>	<b>460,750 00</b>
<b>Total amount.....</b>	<b><u>\$42,136,069 90</u></b>

STATEMENT No. 18.

SALE OF REAL ESTATE by the Commissioners of the *Sinking Fund*, February 25th, 1857, E. H. LYDLOW, Auctioneer, showing the increase of Revenue by sale.

MAP NUMBER.	SITUATED.	SOLD FOR.	INTEREST AT 6 PER CENT.	RENT PRIOR TO SALE.	INCREASE OF REVENUE.	REMARKS.
1, 2, 3, 4, 5 and 6.	Corner Chatham and Pearl streets, \$92,700, less \$14,000 paid for buildings to the former lessee.	\$78,700 00	\$4,722 00	\$1,540 00	\$3,182 00	
7, 8 and 9.	Pearl street near William	12,800 00	768 00	700 00	68 00	Lease 2 yrs to run, purchaser to pay for the improvements.
10	Corner William and Pearl streets.	15,100 00	906 00	362 50	543 50	
1 and 2.	Boxway, bet. Adams & Reservoir sts.	14,100 00	861 00	.....	864 00	Lease 1 year to run, do. do.
Small lot	3rd street, near 2d Avenue	3,100 00	186 00	45 00	141 00	do. do.
1, 2, 3 and 4.	24 st. bet. Lexington & 4th avs.	6,300 00	378 00	.....	378 00	do. do.
1 to 35	Madison st. bet. 2d & 4th avs.	25,185 00	1,511 10	.....	1,511 10	do. do.
1 to 36	70th st. " " "	36,645 00	2,198 70	.....	2,198 70	do. do.
16 to 23	116th st. " " Harlem.	4,465 00	267 90	.....	267 90	do. do.
24 to 27	117th st. " " "	2,285 00	137 10	.....	137 10	do. do.
		\$195,850 00	\$11,938 80	\$2,647 50	\$9,291 30	
		Estimate of Taxes on \$92,380 at 1 per cent. ....			9,238 00	
		TOTAL.....			\$18,529 30	Increase of Rev. to city, per ann.

Respectfully submitted,  
**JOSEPH ROSE, Collector City Revenue.**

## STATEMENT No. 19.

**PIERS AND BULKHEADS, OCCUPIED OR OWNED BY THE CORPORATION, NOT USED BY FERRIES.****EAST RIVER.**

**Vanderbilt pier, north of pier 1.**

**Pier 1 and half of small pier, Whitehall street.**

**Half pier 4 and half bulkhead between 4 and 5, Broad street.**

**Pier 5 and half bulkheads between 4 and 5, and 5 and 6, Broad street.**

**Pier 6 and half bulkhead bet. 5 and 6, and 6 and 7, Coenties slip.**

**Pier 7 and half bulkhead bet. 6 and 7, and 7 and 8, Coenties slip.**

**Half pier 8 and half bulkhead between 7 and 8, Coenties slip.**

**Half pier 12 and bulkhead, Old slip.**

**Half pier 18 and half 19, bulkhead between, Maiden lane.**

**Half pier 20 and half 21, bulkhead between, Burling slip.**

**Pier 22 and half 23, bulkhead between, Fulton and Beekman streets.**

**Half pier 24 and 25, bulkhead between, Peck slip, west side.**

**Bulkhead between pier 30 and the ferry, half of bulkhead between piers 30 and 31, with pier 30; pier 30 used for dumping manure.**

**Pier 31 and half 32 and bulkhead between, James slip.**

**Half pier 33 and 34 and bulkhead between, Oliver and Catharine sts.**

**Piers 37 and 38, Market street.**

**Piers 40 and 41, Pike street.**

**Piers 43 and 44, bulkhead between, Rutgers street.**

**Pier 46, Jefferson street.**

**Pier 48, Clinton street.**

**Half short pier and half 53 and bulkhead between; 53 used for dumping; Gouverneur slip.**

**Half pier 55 and half 56 and bulkhead between, Jackson street, Cherry street and piece of bulkhead south of same.**

**Half pier 56 and half 57 and bulkhead between, Broome street.**

**Half pier 58 and half 59 and bulkhead between, Delancey street.**

**Return bulkhead 60 and pier 61, and 50 feet of bulkhead east of 61, Rivington street; pier used for dumping manure and night soil.**

**North half pier 62, Stanton street, used for dumping.**

**Bulkhead, Third street.**

**Pier Fifth street.**

**Pier Sixteenth street.**

**Pier Twenty-third street.**

**Pier Twenty-fifth street.**

**Pier Twenty-sixth street.**

**Pier Twenty-eighth street.**

**Pier Thirty-eighth street.**

**Dock, &c., Forty-fifth street, used for removing dead animals, &c.**

**Pier Forty-seventh street.**

**Pier Fifty-third street.**

**Pier Sixty-first street.**

**Bulkhead Eighty-sixth street.**

**Pier One hundred and sixth street.**

**Pier One hundred and twentieth street, new.**

**Pier One hundred and twenty-fifth street, new.**

**Pier One hundred and thirtieth street.**

**NORTH RIVER.**

**Half pier 12 and half bulkhead between 12 and 13, Albany street.**

**Pier 13 and half bulkhead between 12 and 13 and 13 and 14, Albany and Cedar streets.**

**Half pier 14 and half bulkhead between 13 and 14, Cedar street.**

**Pier 20 and half bulkhead between 20 and 21 and a piece of bulkhead on West street, Dey street.**

**Pier 21 and half 23, and half bulkhead between 20 and 21, and bulkhead between 21 and 23, Fulton and Vesey streets; bulkhead between 21 and 23 used for dumping manure, &c.**

**Pier 29, Warren street.**

**Pier 31 and half bulkhead bet. 30 and 31, and 31 and 32, Duane st.**

**Pier 32 and half bulkhead between 31 and 32, and 32 and 33 Duane and Jay streets.**

**Half pier 33 and half bulkhead between 32 and 33, Jay street.**

**Half pier 34 and small piece of bulkhead, Harrison street.**

**Pier 35 and bulkhead, Franklin street.**

**Pier 36 and bulkhead, North Moore street.**

**Pier 37 and bulkhead, Beach street.**



**Pier 38 and North Battery pier, Hubert street.**

**Small pier, Laight street.**

**Pier 39 and small piece of bulkhead, Vcstry street.**

**Small pier, Desbrosses street.**

**Pier 40, used for dumping manure, Watts street.**

**Pier 41 and half bulkhead bet. 41 and 42, Canal and Hoboken streets.**

**Pier 42 and half bulkhead bet. 41 and 42, and 42 and 43, Canal street.**

**Pier 43 and half bulkhead bet. 42 and 43, and 43 and 44, Spring st.**

**Half pier 44 and half bulkhead bet. 43 and 44, Spring & Charlton sts.**

**Pier 45 and half bulkhead between 45 and 46, Charlton street.**

**Pier 46 and half bulkhead between 45 and 46, King street.**

**Pier 47, used for night soil, Hamersley street.**

**Pier 48, Clarkson street.**

**Pier 49 and small bulkhead, Leroy street.**

**Pier 50 and small bulkhead, Morton street.**

**Pier 51 and half bulkhead between 51 and 52, Christopher street.**

**Pier 52 and half bulkhead bet. 52 and 53, and 51 and 52, Amos street.**

**Pier 53 and half bulkhead between 52 and 53, and two small pieces bulkhead between 53 and 54, Charles street.**

**Pier 54, Perry street.**

**Pier 55, or return bulkhead, Hammond street.**

**Bulkhead, Bank street.**

**Bulkhead, Bethune street.**

**Bulkhead, Troy street.**

**Bulkhead, Jane street, used for dumping.**

**Bulkhead, Horatio street.**

**Bulkhead, Gansevoort street.**

**North half pier Thirteenth street.**

**Pier Seventeenth street.**

**Pier Eighteenth street.**

**Pier Twentieth street.**

**Bulkhead, Twenty-first street.**

**Pier Twenty-second street.**

**Pier Twenty-sixth street. used for dumping night soil and manure.**

**Pier Twenty-eighth street, new.**

**Pier Forty-seventh street.**

**Pier Fifty-fifth street.**

**Pier One hundred and fifty-fifth street.**

**Bulkhead at Manhattanville.**

**PIERS AND BULKHEADS OCCUPIED BY FERRIES.**

**EAST RIVER.**

**Staten Island Ferry, slip east end Battery.**

**South and Hamilton avenue Ferries, east half short pier at Whitehall, west half pier 2 and bulkhead.**

**Wall street Ferry, east side pier 15, and bulkhead across Coffee-house slip.**

**Fulton Ferry, east half pier 21, west half pier 22 and bulkhead, piers and bulkhead at Brooklyn.**

**Peck slip Ferry, east half pier 25, west half pier 26, and bulkhead.**

**Roosevelt street Ferry, east half pier 29, west half pier 30, and bulkhead.**

**Catherine Ferry, east half pier 34, west half pier 35, and bulkhead; piers foot of Main street, Brooklyn.**

**Williamsburg Ferry, easterly side pier 35.**

**Jackson Ferry, east half pier 2, west half short pier, and bulkhead. Gouverneur street.**

**Grand street Ferry, north half of south pier, south half of north pier, and bulkhead between the two piers, at Williamsburg, and two lots on Grand street, Williamsburg.**

**Houston street Ferry, foot of Houston street, N. Y., and Grand street, Williamsburg.**

**Green Point Ferry, Sixteenth street, N. Y., to Green Point, L. I.**

**Thirty-fourth street Ferry, bulkhead foot of Thirty-fourth street, and landing at Hunter's Point, L. I.**

**Eighty-sixth street Ferry, ferry-house, lots and piers, at Eighty-sixth street, and land and piers at Astoria.**

**NORTH RIVER.**

**Cortlandt street Ferry, south half pier 17, north half pier 18.**

**Barclay street Ferry.**

**Pavonia Ferry**, pier 30 and half bulkhead, Chambers street.  
**Hoboken street Ferry**, bulkhead Hoboken street.  
**Bull's Ferry**, north side pier 43.  
**Christopher street Ferry**, bulkhead at Christopher street.

**STATEMENT OF RENTS OF PIERS AND SLIPS, FOR THE YEAR ENDING  
 DECEMBER 31, 1856.**

<b>Total annual rent of piers and slips leased for commercial purposes</b> .....	<b>\$186,631 00</b>
<b>Total annual rent of piers and slips leased for ferries</b> ..	<b>99,905 00</b>
<b>Amount of remissions of rent allowed to lessees of docks and slips, for repairs, materials and dredging</b> .....	<b>7,907 06</b>
<b>Net amount of rent received for piers and slips used for commerce</b> .....	<b>152,721 88</b>
<b>Net amount of rent received for piers and slips used for ferries</b> .....	<b>98,394 50</b>

STATEMENT No. 20.  
Relative Value of Real and Personal Estate in the City and County of New York,  
As Assessed in 1855 and 1856.

Table with columns: ASSESSMENTS OF 1855 (REAL ESTATE, PERSONAL ESTATE, REAL DEBTS, PERSONAL DEBTS), ASSESSMENTS OF 1856 (REAL ESTATE, PERSONAL ESTATE, REAL DEBTS, PERSONAL DEBTS), TOTAL (REAL ESTATE, PERSONAL ESTATE), INCREASE (REAL ESTATE, PERSONAL ESTATE), DECREASE (REAL ESTATE, PERSONAL ESTATE), TOTAL (INCREASE, DECREASE). Rows 1-21.

Less 1856... Total Increase...

Total Valuation in County... Total Increase...

## STATEMENT No. 21.

## OFFICE OF RECEIVER OF TAXES, NEW YORK.

*Statement of the Moneyed or Stock Corporations in the City of New York, deriving an Income from their Capital, showing the name of the Company, the Amount of Personal and Real Property, the Total Valuation, and the Amount of Tax levied on each company in 1856.*

INCORPORATED COMPANIES.	PERSONAL ESTATE.	REAL ESTATE.	TOTAL VALUATION.	AMOUNT OF TAX.
American Exchange Bank.....	\$2,998,900 00	.....	\$2,998,900 00	41,471 78
Atlantic Bank.....	400,000 00	.....	400,000 00	5,532 00
Bank of America.....	1,774,900 00	220,000 00	1,994,900 00	27,589 46
“ of Commerce.....	4,721,080 00	277,520 00	4,998,600 00	69,150 63
“ of the Commonwealth.....	561,165 00	188,834 00	749,999 00	10,372 50
“ of New York.....	1,721,600 00	250,000 00	1,971,600 00	27,267 22
“ of North America.....	889,748 00	110,251 00	999,999 00	13,229 97
“ of the Republic.....	1,322,702 00	177,298 00	1,500,000 00	20,745 00
“ of the State of New York.....	1,856,967 00	.....	1,856,967 00	25,681 88
Broadway Bank.....	477,327 00	140,000 00	617,327 00	8,557 63
Bowery Bank.....	269,245 11	40,000 00	309,245 11	4,276 89
Butchers' and Drivers' Bank.....	540,000 00	60,000 00	600,000 00	8,298 00
Bull's Head Bank.....	173,300 00	.....	173,300 00	2,396 73
City Bank.....	920,000 00	80,000 00	1,000,000 00	13,830 00
Corn Exchange Bank.....	802,435 00	111,564 00	913,999 00	12,640 60
Chemical Bank.....	729,451 00	70,000 00	799,451 00	11,056 40
Continental Bank.....	1,355,000 00	145,000 00	1,500,000 00	20,745 00
Citizens' Bank.....	337,225 00	62,774 00	399,999 00	5,531 97
Chatham Bank.....	385,945 00	63,370 00	449,315 00	6,214 01
Dry Dock Company.....	319,845 42	209,750 00	529,595 42	7,314 62
East River Bank.....	290,138 21	23,279 00	313,417 21	4,334 55
Fulton Bank.....	731,642 83	18,000 00	749,642 83	10,267 54
Greenwich Bank.....	184,705 58	12,000 00	196,705 58	2,720 43
Grocers' Bank.....	266,000 00	31,000 00	300,000 00	4,149 00
Hanover Bank.....	908,119 00	91,880 00	999,999 00	13,229 99
Island City Bank.....	300,000 00	.....	300,000 00	4,149 00
Irving Bank.....	258,000 00	42,000 00	300,000 00	4,149 00
Importers' and Traders' Bank.....	700,000 00	.....	700,000 00	9,681 00
Leather Manufacturers' Bank.....	710,193 00	.....	710,193 00	9,221 97
Manhattan Company.....	1,854,686 00	120,000 00	1,974,686 00	27,309 90
Mechanics' Banking Association.....	600,000 00	65,000 00	665,000 00	9,196 95
Mechanics' Bank.....	1,496,134 00	125,000 00	1,621,134 00	22,420 22
Mechanics' Bank.....	1,716,071 00	268,394 00	1,984,465 00	27,443 90
Metropolitan Bank.....	2,352,817 00	238,902 00	2,591,719 00	35,843 49
Marine Bank.....	425,000 00	.....	425,000 00	5,677 75
Mercantile Bank.....	1,000,000 00	.....	1,000,000 00	13,630 00
Market Bank.....	50,000 00	60,000 00	110,000 00	1,481 20
Mechanics' Exchange Bank.....	1,169,862 00	800,000 00	1,969,862 00	27,244 43
Mechanics' and Traders' Bank.....	261,000 00	14,000 00	275,000 00	3,703 25
National Bank.....	687,181 00	59,149 00	746,330 00	10,460 03
Nassau Bank.....	475,025 00	176,675 00	651,700 00	9,012 99
North River Bank.....	579,902 00	69,590 00	649,492 00	8,922 46
New York Exchange Bank.....	130,000 00	.....	130,000 00	1,797 90
New York County Bank.....	200,000 00	.....	200,000 00	2,766 00
Ocean Bank.....	930,000 00	70,000 00	1,000,000 00	13,830 00
Oriental Bank.....	300,000 00	.....	300,000 00	4,149 00
Carried forward.....	\$41,673,405 15	\$4,489,440 00	\$46,162,845 15	\$638,457 19

INCORPORATED COMPANIES.	PERSONAL ESTATE.	REAL ESTATE.	TOTAL VALUATION.	AMOUNT OF TAX.
Brought forward.....	\$11,673,405 15	\$4,493,440 00	\$16,166,845 15	\$66,848 19
Phoenix Bank.....	1,025,000 00	175,000 00	1,200,000 00	16,596 86
Pacific Bank.....	422,700 00	.....	422,700 00	5,845 84
Peoples' Bank.....	345,127 55	67,372 00	412,499 55	5,704 92
Park Bank.....	1,524,505 00	125,000 00	1,649,505 00	22,812 64
St. Nicholas Bank.....	395,742 00	104,258 00	500,000 00	6,914 97
Sevens' Ward Bank.....	602,250 00	33,250 00	635,500 00	7,405 84
Shoe and Leather Bank.....	499,146 00	120,000 00	619,146 00	8,562 78
Tradesmen's Bank.....	575,400 00	24,000 00	599,400 00	8,249 70
Union Bank.....	1,375,000 00	125,000 00	1,500,000 00	20,744 85
Bank for Savings in the City of N. Y.	.....	125,000 00	125,000 00	1,725 78
Seamens' ".....	.....	150,000 00	150,000 00	2,074 80
Bowery Savings' Bank.....	.....	90,000 00	90,000 00	1,214 70
Irving ".....	.....	16,000 00	16,000 00	221 28
Dry Dock Savings Institute.....	.....	2,500 00	2,500 00	34 87
East River ".....	.....	20,000 00	20,000 00	276 60
Arctic Fire Insurance Company.....	250,000 00	.....	250,000 00	3,457 50
Alma " " ".....	200,000 00	.....	200,000 00	2,766 00
Astor " " ".....	150,000 00	.....	150,000 00	2,074 80
Bowery " " ".....	342,823 00	.....	342,823 00	4,741 37
Beekman " " ".....	204,000 00	.....	204,000 00	2,766 00
City " " ".....	256,755 00	.....	256,755 00	3,550 91
Commercial " " ".....	204,000 00	.....	204,000 00	2,766 00
Clinton " " ".....	250,000 00	.....	250,000 00	3,457 50
Continental " " ".....	500,000 00	.....	500,000 00	6,915 00
Commercial " " ".....	250,000 00	.....	250,000 00	3,457 50
Columbia " " ".....	200,000 00	.....	200,000 00	2,766 00
Empire " " ".....	241,740 00	63,449 00	315,189 00	4,359 04
Empire City " " ".....	200,000 00	.....	200,000 00	2,766 00
East River " " ".....	100,000 00	.....	100,000 00	1,383 00
East River " " ".....	15,000 00	12,000 00	27,000 00	3,240 46
Empire " " ".....	200,000 00	.....	200,000 00	2,766 00
Empire " " ".....	100,000 00	.....	100,000 00	1,383 00
Greenwich " " ".....	180,000 00	6,500 00	186,500 00	2,497 50
Greenwich " " ".....	200,000 00	.....	200,000 00	2,766 00
Greenwich " " ".....	500,000 00	.....	500,000 00	6,915 00
Howland " " ".....	180,513 00	63,187 00	243,700 00	3,457 48
Howland " " ".....	150,000 00	.....	150,000 00	2,074 80
Hunting " " ".....	15,000 00	.....	15,000 00	2,074 80
Home " " ".....	434,431 00	.....	434,431 00	5,994 85
Jefferson " " ".....	224,615 00	1,500 00	226,115 00	3,168 65
Irving " " ".....	200,000 00	.....	200,000 00	2,766 00
Independence " " ".....	100,000 00	.....	100,000 00	1,383 00
Kahlebrook " " ".....	228,418 00	51,881 00	280,299 00	3,872 37
Lafayette " " ".....	150,000 00	.....	150,000 00	2,074 80
Lenox " " ".....	150,000 00	.....	150,000 00	2,074 80
Lorillard " " ".....	200,000 00	.....	200,000 00	2,766 00
Marbleman " " ".....	250,000 00	.....	250,000 00	3,457 50
Metropolitan " " ".....	500,000 00	.....	500,000 00	6,915 00
Mesher's and Travers' Fire Ins. Co.	196,920 00	.....	196,920 00	2,723 39
Metropolitan Fire Insurance Company	200,000 00	.....	200,000 00	2,766 00
Market " " ".....	193,454 49	.....	193,454 49	2,674 78
National " " ".....	141,863 00	.....	141,863 00	1,961 96
Niagara " " ".....	200,000 00	.....	200,000 00	2,766 00
New Amsterdam " " ".....	200,000 00	.....	200,000 00	2,766 00
North American " " ".....	257,345 00	.....	257,345 00	3,558 62
New York Loyalable Fire Ins. Co.	249,000 00	.....	249,000 00	3,443 67
Park Fire Insurance Company.....	200,000 00	.....	200,000 00	2,766 00
People's " " ".....	150,000 00	.....	150,000 00	2,074 80
Republic " " ".....	180,500 00	.....	180,500 00	2,492 85
Relief " " ".....	150,000 00	.....	150,000 00	2,074 80
Rutgers " " ".....	151,242 00	24,000 00	175,242 00	2,423 89
Carried forward.....	\$55,374,603 19	\$5,896,637 00	\$61,271,240 19	\$288,971 40



INCORPORATED COMPANIES.	PERSONAL ESTATE.	REAL ESTATE.	TOTAL VALUATION.	AMOUNT OF TAX.
Brought forward .....	\$55,374,663 19	\$5,896,637 00	\$61,271,300 19	\$88,871 40
Nicholas Fire Insurance Co.....	134,988 56	.....	134,988 56	1 866 88
Marcks' " " ".....	150,000 00	.....	150,000 00	2,074 60
Resant " " ".....	200,000 00	.....	200,000 00	2,766 00
States " " ".....	250,000 00	.....	250,000 00	3,457 50
Washington " " ".....	215,785 00	.....	215,785 00	2,984 80
Mutual Insurance Company.....	300,000 00	.....	300,000 00	4,149 00
" " ".....	653,226 00	.....	653,226 00	9,034 10
Titie " " ".....	731,264 00	263,000 00	996,264 00	13,778 32
Commercial " " ".....	46,375 00	.....	46,375 00	641 86
" " ".....	10,000 00	.....	10,000 00	138 80
York " " ".....	346,162 00	.....	346,162 00	4,787 41
" " ".....	180,000 00	.....	180,000 00	2,449 40
" " ".....	100,000 00	.....	100,000 00	1,383 00
" " ".....	868,045 00	150,000 00	1,018,045 00	14,079 83
" " ".....	508,240 00	.....	508,240 00	7,028 95
Merbocker Life Insurance Co.....	100,000 00	.....	100,000 00	1,383 00
Matan " " ".....	100,000 00	.....	100,000 00	1,383 00
St " " ".....	2,000,000 00	.....	2,000,000 00	27,660 00
York " " ".....	1,000,000 00	.....	1,000,000 00	13,880 00
States " " ".....	100,000 00	.....	100,000 00	1 383 00
Way Insured Company.....	186,153 00	68,847 00	255,000 00	2,835 14
Ants' " " ".....	250,000 00	.....	250,000 00	2,766 00
River " " ".....	335,200 00	14,000 00	349,200 00	4,829 43
" " ".....	200,000 00	.....	200,000 00	2,766 00
Cooper " " ".....	150,000 00	.....	150,000 00	2,074 50
York Fire and Marine Ins. Co	199,283 00	85,000 00	225,283 00	3,115 64
Exchange, Fire and Marine	.....	.....	.....	.....
Investigation Insurance Company.....	200,000 00	.....	200,000 00	2,766 00
York Life and Trust Company.....	1,257,263 00	91,700 00	1,351,963 00	18,097 64
Life Insurance Company.....	100,000 00	.....	100,000 00	1,383 00
Commercial Life Ins. Co.....	100,000 00	.....	100,000 00	1,383 00
Life Insurance Company.....	100,000 00	.....	100,000 00	1,383 00
London and London Insurance Co	700,000 00	.....	500,000 00	6,915 00
London Fire Insurance Co, London	150,000 00	.....	150,000 00	2,074 50
Ins. Co., London & Liverpool	150,000 00	.....	150,000 00	2,074 50
Benefit Life Ins. Co. of N. J.	100,000 00	.....	100,000 00	1,383 00
Long Mut. Life Ins. Co. Boston	100,000 00	.....	100,000 00	1,383 00
National Loan Fund Life Ins. Co.	100,000 00	.....	100,000 00	1,383 00
Commercial Telegraph Company.....	1,500 00	.....	1,500 00	20 74
Titie " " ".....	5,000 00	.....	5,000 00	69 15
York & Boston " " ".....	10,000 00	.....	10,000 00	138 80
York and Washington Printing	.....	.....	.....	.....
graph Company.....	5,000 00	.....	5,000 00	69 15
York and New England Union	.....	.....	.....	.....
graph Company.....	2,500 00	.....	2,500 00	34 67
Line.....	5,000 00	.....	5,000 00	69 15
Express Company.....	15,000 00	65,000 00	80,000 00	1,106 40
an " " ".....	20,000 00	.....	20,000 00	276 60
an " " ".....	3,000 00	.....	3,000 00	41 49
ns' " " ".....	3,000 00	.....	3,000 00	41 49
" " ".....	500 00	.....	500 00	6 91
& Co. " " ".....	3,000 00	.....	3,000 00	41 49
il Express " " ".....	3,000 00	.....	3,000 00	41 49
" " ".....	6,000 00	.....	6,000 00	82 98
States " " ".....	10,000 00	.....	10,000 00	138 80
Fargo & Co., Express Co.....	25,000 00	.....	25,000 00	345 75
an European Joint Stock Ex-	.....	.....	.....	.....
change and Exchange Company.....	25,000 00	.....	25,000 00	345 75
Alitau Errand and Carrier	.....	.....	.....	.....
ss Company.....	3,000 00	.....	3,000 00	41 49
re and Hudson Canal Co.....	85,000 00	11,500 00	96,500 00	1,334 57
Carried forward.....	\$70,668,167 75	\$6,600,634 00	\$77,268,851 75	\$1,068,827 81

INCORPORATED COMPANIES.	PERSONAL ESTATE.	REAL ESTATE.	TOTAL VALUATION.	AMOUNT OF TAX.
Brought forward.....	\$70,668,167 75	\$6,600,684 00	\$77,268,851 75	\$1,068,627 27
Ocean Steam Navigation Company.....	601,640 00	.....	601,640 00	8,320 67
Pacific Mail Steamship.....	500,000 00	.....	500,000 00	6,915 09
N. Y. & Liverpool Mail Steamsh. Co.....	1,132,000 00	.....	1,132,000 00	15,656 56
New York and Virginia.....	115,000 00	.....	115,000 00	1,560 40
New York & Havre Steam Nav. Co.....	500,000 00	.....	500,000 00	6,915 09
New York Floating Derrick Co.....	1,000 00	.....	1,000 00	50 00
New York and Car Spring Company.....	476,650 00	.....	476,650 00	6,362 08
Grocers' Sugar Refining.....	150,000 00	.....	150,000 00	2,074 89
North America Gutta Percha Co.....	61,680 00	.....	61,680 00	764 32
Farmers' Loan and Trust Company.....	1,267,554 00	.....	1,267,554 00	17,330 27
United States Trust Company.....	1,000,000 00	.....	1,000,000 00	13,430 00
American Mining Company.....	30,000 00	.....	30,000 00	414 98
Phoenix Oil and Candle Company.....	31,250 00	.....	31,250 00	473 67
Goodyear's Rubber Packing Co.....	50,000 00	.....	50,000 00	691 59
Thompson's Life Preserving Seat and Boat Manufacturing Co.....	10,000 00	.....	10,000 00	138 38
Judd's Linseed & Sperm Oil Mfg. Co.....	100,000 00	.....	100,000 00	1,322 89
Washington Slate Company.....	10,000 00	.....	10,000 00	134 30
Colby's Altimeter and Compass Co.....	12,500 00	.....	12,500 00	172 37
New York Metall. Spring Co.....	5,000 00	.....	5,000 00	68 58
Manhattan Oil Company.....	50,000 00	.....	50,000 00	691 59
Salamander Grate Bar Manufg. Co.....	350 00	.....	350 00	17 58
Wrought Bar Manufacturing Co.....	3,000 00	.....	3,000 00	41 00
Bridgewater.....	80 00	.....	80 00	11 08
White Soap Stone Company.....	5,000 00	.....	5,000 00	68 58
Belden Gold Quartz Mach. Mfg. Co.....	5,000 00	.....	5,000 00	68 58
Congress Rubber Company.....	65,687 00	.....	65,687 00	927 65
American Mining Mill Manfg. Co.....	2,000 00	.....	2,000 00	27 65
Union Submarine Wrecking Co.....	5,000 00	.....	5,000 00	68 58
New York Rubber Company.....	125,000 00	.....	125,000 00	1,717 15
Union.....	287,794 00	.....	287,794 00	3,917 19
Union White Lead.....	16,400 00	.....	16,400 00	217 15
Brooklyn.....	7,177 00	.....	7,177 00	95 13
Brooklyn Oil Company.....	2,000 00	.....	2,000 00	26 24
N. Y. Printing and Dying Establish.....	33,516 17	18,000 00	51,516 17	712 46
Clark's Patent Steam & Fire Reg. Co.....	3,500 00	.....	3,500 00	45 80
Union Mining Company.....	4,500 00	.....	4,500 00	59 24
New York Pass Manufacturing Co.....	25,000 00	.....	25,000 00	345 75
Croton Manufacturing Company.....	5,050 00	.....	5,050 00	68 24
New York Gas Regulator Company.....	5,000 00	.....	5,000 00	68 13
N. Y. & New Orleans Steamship Co.....	360,000 00	.....	360,000 00	4,977 19
Hudson River Railroad Company.....	91,000 00	785,000 00	876,000 00	12,101 19
Harlem.....	70,000 00	492,500 00	562,500 00	7,714 57
N. Y. & Erie.....	.....	225,000 00	225,000 00	3,111 75
N. Y. & New Haven Railroad Co.....	.....	116,000 00	116,000 00	1,594 78
Third Avenue.....	650,000 00	.....	650,000 00	8,716 07
Sixth.....	541,000 00	24,000 00	565,000 00	7,592 12
Eighth.....	599,375 00	43,200 00	642,575 00	8,643 56
Brooklyn Ferry Company.....	44,829 00	.....	44,829 00	597 97
Hoboken.....	.....	20,000 00	20,000 00	272 68
Jersey City.....	.....	16,500 00	16,500 00	222 19
Newark.....	.....	7,500 00	7,500 00	104 72
New York Gaslight Company.....	37,300 00	582,000 00	619,300 00	8,313 76
Manhattan Gas Company.....	1,317,950 00	867,210 00	2,185,160 00	29,339 10
N. Y. Steam Sugar Refining Co.....	162,412 12	221,212 00	383,624 12	5,103 99
Merchants' Exchange Company.....	.....	800,000 00	800,000 00	11,004 00
Methodist Book Concern.....	75,000 00	52,000 00	127,000 00	1,716 41
Knickerbocker Ice Company.....	107,000 00	7,000 00	114,000 00	1,528 63
Peoples' Ice.....	656 00	.....	656 00	9 27
Knickerbocker Stage.....	200,000 00	.....	200,000 00	2,768 08
New York Consolidated Stage Co.....	200,000 00	.....	200,000 00	2,768 08
Carried forward.....	\$2,135,858 91	\$10,877,806 00	\$93,013,664 91	\$1,274,306 21

INCORPORATED COMPANIES.	PERSONAL ESTATE.	REAL ESTATE.	TOTAL VALUATION.	AMOUNT OF TAX.
brought forward.....	\$32,135,858 94	\$10,877,806 00	\$43,013,664 94	\$1,234,205 94
Copper Type Company ....	5,000 00	.....	5,000 00	69 15
Stone Carving Company ..	20,500 00	.....	20,500 00	288 51
Dove-tailing Machine Co..	1,000 00	.....	1,000 00	13 83
Teeth Manufacturing Co..	1,650 00	.....	1,650 00	22 51
Wire Railing Company..	5,000 00	.....	5,000 00	69 15
Iron Beam Manufg. Co..	5,000 00	.....	5,000 00	69 15
Valley Shot and Lead Co..	20,000 00	.....	20,000 00	276 60
Witmill Small Balance Company .....	2,000 00	.....	2,000 00	27 66
Balance Dry Dock Company..	250,000 00	.....	250,000 00	3,457 50
Floating " " .....	200,000 00	48,900 00	248,900 00	3,442 27
Dock Company .....	59,000 00	39,000 00	98,000 00	1,355 34
Iron Works .....	272,500 00	.....	272,500 00	3,763 67
ll, Bailey & Co., an Incorpo- l Joint Stock Company of of Connecticut.....	25,000 00	.....	25,000 00	345 75
son, Smith & Sinclair Stone ing Company .....	88,000 00	.....	88,000 00	1,217 04
tran Iron Works .....	51,000 00	.....	51,000 00	671 86
brick Co., P. P. Vanzant, Sec.	200,000 00	.....	200,000 00	2,475 90
ville Marble Company.....	3,500 00	.....	3,500 00	43 32
<b>TOTALS.....</b>	<b>\$3,315,008 94</b>	<b>\$10,965,706 00</b>	<b>\$44,280,714 94</b>	<b>\$1,301,915 45</b>

**STATEMENT No. 22.**  
**REMISSION OF TAXES DURING 1856.**

WARD.	NAME.	VALUATION.		AMOUNT OF TAX.
	<i>Tax of 1848.</i>			
6	D. M. Hollister .....	\$3,000		<b>\$32 34</b>
	<i>Tax of 1849.</i>			
6	D. M. Hollister .....	4,000		<b>\$47 32</b>
	<i>Tax of 1850.</i>			
6	D. M. Hollister .....	2,000		<b>\$22 75</b>
	<i>Tax of 1852.</i>			
1	A. S. Underhill .....	20,000		<b>\$193 40</b>
	<i>Tax of 1853.</i>			
2	J. W. Payne .....	5,000		61 71
3	A. F. Edwards .....	6,000	74 05	
"	Robert Freeman .....	10,000	123 42	
				<b>197 47</b>
6	G. Bulpine .....	10,000		<b>123 42</b>
15	E. Fox .....	10,000		<b>123 42</b>
16	H. A. Costan .....	10,000		<b>123 42</b>
18	F. Cutting .....	20,000	246 85	
"	G. L. Walereap .....	3,000	37 02	
"	James Drake .....	5,000	61 71	
"	J. P. Jackson .....	3,000	37 02	<b>382 60</b>
	TOTAL for 1853 .....			<b>\$1,012 04</b>
	<i>Tax of 1854.</i>			
2	S. Fickett .....	5,000		<b>\$52 88</b>
3	F. W. Fisher .....	15,000	158 66	
"	B. F. Adams .....	1,500	15 86	
"	G. C. Wood .....	5,000	52 88	
				<b>227 40</b>
5	William E. Woods .....	2,000		<b>21 15</b>
7	J. McKibbin .....	3,000	31 73	
"	M. M. Haydock .....	1,000	10 57	
"	P. Dugan .....	1,000	10 57	
				<b>52 87</b>
8	G. W. Soule .....	3,000		<b>31 73</b>
9	S. Powers .....	5,000	52 88	
"	E. M. Young .....	3,000	31 73	
"	A. Burrill .....	5,000	52 88	
"	J. Froeland .....	2,000	21 15	
"	S. B. Porter .....	10,000	105 77	
"	W. A. Woodward .....	15,000	158 66	
				<b>423 07</b>
	Carried forward .....			<b>\$809 10</b>

WARD.	NAME.	VALUATION.		AMOUNT OF TAX.
	Brought forward.....			\$809 10
10	T. E. Lynn.....	2,000	21 15	
"	E. R. Samnies.....	1,000	10 57	
				31 72
11	C. Knouse.....	5,000		52 88
12	J. W. Randall.....	10,000		96 76
15	A. Bigelow.....	10,000	105 77	
"	G. Jansen.....	42,500	449 56	
"	C. Misk.....	1,500	15 86	
"	J. Driscoll.....	5,000	52 88	
"	Edward Fox.....	10,000	105 77	
"	E. Saul.....	2,000	21 16	
				751 00
16	H. J. Newton.....	2,500	26 44	
"	J. G. Plympton.....	15,000	158 66	
"	T. L. Dalton.....	500	5 28	
				190 38
17	J. F. Purdy.....	3,000		31 73
18	L. Timberlake.....	1,000	10 57	
"	J. Jacobs.....	5,000	52 88	
"	D. A. Ellison.....	10,000	105 77	
"	T. F. Lanier.....	50,000	528 88	
"	— Jabina.....	40,000	423 10	
"	J. P. Jackson.....	3,000	31 73	
				1,152 93
20	J. L. Watercup.....	10,000		105 77
21	T. Russell.....	4,000	42 31	
"	D. Bond.....	5,000	52 88	
"	John P. Fanar.....	10,000	105 77	
				200 96
22	J. Potter.....	10,000		105 77
	TOTAL for 1854.....			\$3,529 00
	<i>Tax of 1855.</i>			
1	W. P. Storms.....	5,000	60 30	
"	W. B. Green.....	20,000	241 20	
"	P. Rowke.....	1,000	12 06	
"	J. Chastelain.....	5,000	60 30	
"	R. M. Kitching.....	5,000	60 30	
				434 16
2	E. Faber.....	15,000	180 90	
"	J. Delano.....	4,000	48 24	
				229 14
3	B. L. Mabbett.....	5,000	60 30	
"	W. Carroll.....	1,000	12 06	
"	M. Carroll.....	500	6 03	
"	P. Aguierre.....	2,000	24 12	
	Carried forward.....		\$102 51	\$663 30

WARD.	NAME.	VALUATION.		AMOUNT TAX
	Brought forward .....		\$102 51	\$64
3	J. Shepherdson .....	8,500	102 51	
"	S. Holding .....	1,500	18 09	
"	Farmer & Freeman .....	2,000	24 12	
"	J. D. Richmond .....	1,000	12 06	
"	W S. Sinclair .....	1,000	12 06	
"	J. J. Greenwood .....	8,000	96 48	
"	J. Berge .....	2,000	24 12	
"	E. Lawton .....	1,000	12 06	
"	C. Livingaton .....	1,500	18 09	
"	H. Krall .....	1,000	12 06	
"	J. Lynville .....	18,000	217 08	
"	G. H. Wells .....	1,000	12 06	
"	J. G. Paynter .....	2,000	24 12	
"	J. M. Pindar .....	2,000	24 12	
				71
4	H. Barnett .....	800	9 65	
"	E. Pike .....	1,500	18 09	
"	Newton Copper Type Company .....	8,500	102 51	
				13
5	J. W. Kellogg .....	2,000	24 12	
"	J. B. Twedell .....	3,700	44 62	
"	Geo. Rushman .....	1,000	12 06	
"	C. Puckhaffer .....	1,000	12 06	
"	J. Beck .....	20,000	241 20	
"	J. S. Kilbourne .....	5,000	60 30	
"	D. W. Pell .....	10,000	120 60	
"	G. Burkbeck .....	2,000	24 12	
				53:
6	N. Quackenbos .....	5,000	60 30	
"	L. Jacobs .....	2,000	24 12	
				84
7	H. B. Octon .....	2,000	24 12	
"	P. C. Harmon .....	3,000	36 18	
"	P. Churchman .....	5,000	60 30	
"	G. F. Campbell .....	1,000	12 06	
"	J. B. Cook .....	5,000	60 30	
"	M. Chrystal .....	8,000	96 48	
"	M. Rowe .....	2,000	24 12	
"	W. Williams .....	1,000	12 06	
"	A. E. Gants .....	2,000	24 12	
"	B. N. Fox .....	3,000	36 18	
"	A. Ford .....	1,000	12 06	
"	M. Somerville .....	1,000	12 06	
"	A. Somerville .....	3,000	36 18	
				446
8	T. Le Bouttellier .....	14,000	168 84	
"	H. T. Anthony .....	1,500	18 09	
"	O. Beach .....	10,000	120 60	
	Carried forward .....		\$307 53	\$1,911



WARD.	NAME.	VALUATION.		AMOUNT OF TAX.
	Brought forward .....		\$307 53	\$2,574 81
8	J. H. Steadman .....	\$10,000	120 60	
"	J. N. Zabriskie .....	2,500	30 15	
"	D. B. Albertson .....	5,000	60 30	
				518 58
9	M. Zabriskie .....	5,000	60 30	
"	J. Olendorf .....	3,000	36 18	
"	J. Wilkins .....	500	6 03	
"	J. C. Beach .....	2,000	24 12	
"	R. N. Tinson .....	10,000	120 60	
"	G. W. Lane .....	30,000	361 80	
"	J. L. Hubbard .....	10,000	120 60	
"	J. S. Davie .....	10,000	120 60	
"	W. J. Wilcox .....	10,000	120 60	
"	J. W. Cooper .....	10,000	120 60	
				1,091 43
10	Ward No. 1115 Bowery .....	12,000	144 72	
"	E. R. Jackson .....	4,000	48 24	
"	D. Rhodes .....	5,000	60 30	
"	G. Sellen .....	4,000	48 24	
"	A. R. Brown .....	1,000	12 06	
				313 56
13	W. Irvin .....	2,000	24 12	
"	A. Blum .....	5,000	60 30	
"	D. Tobias .....	1,000	12 06	
"	F. & J. Koniger .....	1,000	12 06	
"	— Shoemaker .....	10,000	120 60	
				229 14
14	L. J. Jenkins .....	6,000	72 36	
"	J. H. Monarque .....	900	10 85	
"	N. Y. Consolidated Stage Company .....	246,071	2,967 61	
				3,050 82
15	C. Canda .....	10,000	120 60	
"	C. G. Robbins .....	10,000	120 60	
"	R. J. Levy .....	10,000	120 60	
"	C. Fenero .....	4,000	48 24	
"	Eliza Pratt .....	8,000	96 48	
"	P. Holden .....	2,000	24 12	
"	L. Martin .....	10,000	120 60	
"	Jno. Watson .....	2,000	24 12	
"	W. Archer .....	5,000	60 30	
"	D. Kingsland .....	1,000	12 06	
"	S. Hildreth .....	4,500	54 27	
"	J. S. Saffert .....	3,500	42 21	
"	J. Davenport .....	9,000	108 54	
"	F. G. Waite .....	2,000	24 12	
"	E. C. Woodridge .....	500	6 03	
"	A. Klemon .....	10,000	120 60	
"	Jas. T. Smith .....	2,000	24 12	
	Carried forward .....		\$1,127 61	7,778 84

WARD.	NAME.	VALUATION.	AMOUNT	TAX
	Brought forward.....		\$1.127 61	7,776
15	E. Parmlee.....	\$5,000	60 30	
"	G. Van Cliff.....	10,000	120 60	
"	H. Fisher.....	3,000	36 18	
"	H. F. Meyer.....	3,000	36 18	
"	W. J. Hart.....	10,000	120 60	
"	S. Lassell.....	15,000	180 90	
"	S. P. Albro.....	3,000	36 18	
"	E. Lamontagne.....	10,000	120 60	
"	L. P. Staples.....	10,000	120 60	
"	J. B. Stevenson.....	9,000	108 54	
"	J. L. Thompson.....	10,000	120 60	
"	S. R. Kirby.....	10,000	120 60	
"	S. W. Cadwell.....	10,000	120 60	
"	E. P. Banning.....	4,500	54 27	
"	H. Davenport.....	10,000	120 60	
"	M. B. Mason.....	3,000	36 18	
				2,641
16	W. H. Davis.....	5,000	60 30	
"	A. Hart.....	5,000	60 30	
"	H. P. Gardiner.....	1,500	18 09	
"	H. J. Newton.....	2,500	30 15	
"	C. M. Newell.....	10,000	120 60	
"	M. C. Story.....	10,000	120 60	
"	S. Phillips.....	1,000	12 06	
"	J. A. Hyatt.....	800	9 64	
"	C. A. Whitney.....	10,000	120 60	
"	C. Coles.....	2,000	24 12	
"	S. Buckle.....	1,500	18 09	
"	J. Amelany.....	8,000	96 48	
"	E. Clayburgh.....	3,000	36 18	
"	P. Morris.....	4,500	54 27	
"	E. P. Clark.....	2,000	24 12	
"	J. Shanny.....	5,000	60 30	
"	E. F. Post.....	10,000	120 60	
"	W. Underhill.....	5,000	60 30	
				1,046
17	S. Devan.....	4,000	48 24	
"	A. N. Turnbull.....	3,500	42 21	
"	T. Terhune.....	4,500	54 27	
"	J. B. Hoyt.....	15,000	180 90	
"	D. Henriques.....	10,000	120 60	
"	H. Pomeroy.....	2,000	24 12	
"	D. Pomeroy.....	10,000	120 60	
"	J. Neustadlee.....	10,000	120 60	
"	W. Young.....	12,000	144 72	
"	S. F. Jones.....	20,000	241 20	
"	E. L. Nichols.....	20,000	241 20	
"	J. B. Wheaton.....	5,000	60 30	
	Carried forward.....		\$1,398 96	11,406

WARD.	NAME.	VALUATION.		AMOUNT OF TAX.
	Brought forward .....		\$1,398 96	11,466 28
17	P. McCormick .....	10,000	120 60	
"	Wm. Underhill .....	5,000	60 30	
"	P. Tillinghast .....	20,000	241 20	
"	J. N. Harden .....	2,000	24 12	
"	H. C. Porter .....	9,000	108 54	
"	E. S. Dryden .....	18,500	223 11	
"	S. H. Thompson .....	5,000	60 30	
"	D. Pickens .....	5,000	60 30	
"	E. Oliver .....	600	7 24	
"	M. L. Curtis .....	5,000	60 30	
"	H. Duyer .....	10,000	120 60	
"	B. Newman .....	5,000	60 20	
"	J. Hart .....	10,000	120 60	
"	H. Weed .....	1,000	12 06	
"	P. Nesbaun .....	47,000	566 82	
"	T. Crist .....	90,000	1,085 40	
"	J. Jenkins .....	1,000	12 06	
"	A. J. Odell .....	2,000	24 12	
"	H. Schermerhorn .....	9,200	110 96	
"	G. Cahen .....	27,500	331 65	4,809 54
18	C. E. Anthon .....	6,000	72 36	
"	J. Spence .....	6,000	72 36	
"	William Johnson .....	10,000	120 60	
"	M. Stevenson .....	10,000	120 60	
"	N. Hayden .....	10,000	120 60	
"	E. C. Richards .....	20,000	241 20	
"	R. E. Crane .....	5,000	60 30	
"	William Gale .....	3,000	36 18	
"	A. Leary .....	15,000	180 90	1,025 10
20	P. B. Knapp .....	2,000	24 12	
"	J. Halzdubber .....	1,000	12 06	36 18
21	Isaac Walton .....	20,000	241 20	
"	A. G. Hull .....	25,000	301 50	
"	S. B. Vail .....	4,000	48 24	
"	Masterson, Smith & Co. ....	56,500	681 39	
"	D. P. Noyes .....	1,500	18 09	
"	H. A. Raymond .....	5,000	60 30	
"	E. H. Fletcher .....	7,500	90 45	
"	J. F. Cunningham .....	3,600	43 41	
"	J. L. Graham .....	1,300	15 68	
"	D. D. Deming .....	10,000	120 60	
"	James Ward .....	50,000	603 00	
"	Julia McComb .....	5,000	60 30	
"	B. Fargis .....	5,000	60 30	
"	Henry Eyre .....	2,600	313 56	
	Carried forward .....		\$2,658 02	17,337 10

WARD.	NAME.	VALUATION.		AMOUNT OF TAX.
	Brought forward .....		\$2,658 02	17,337
21	J. L. Curtis .....	\$30,000	361 80	
"	E. Broderick .....	45,000	542 70	
"	S. Kaufman .....	8,000	96 48	
"	J. E. Bliss .....	10,000	120 60	
"	H. A. Kelly .....	20,000	241 20	
"	R. M. Jessup .....	11,500	138 69	
"	D. D. Porter .....	4,000	48 24	
"	W. H. Blashfield .....	6,500	78 39	
"	W. Irvin .....	10,000	120 60	
				4,406
	NON-RESIDENT.			
	C. H. Luddington .....	50,000	603 00	
	J. M. Whittemore .....	10,000	120 60	
	J. Rowland .....	20,000	241 20	
	D. S. Sinclair .....	10,000	120 60	
	John Coles .....	5,000	60 30	
	J. R. Cecil .....	10,000	120 60	
	W. H. Smith .....	45,000	542 70	
	P. T. Baruum .....	9,000	108 54	
	C. Francis .....	20,000	241 21	
	J. N. Pierson .....	16,000	192 96	
	J. L. Schaeffer .....	4,000	48 24	
	L. Da Cowxy .....	23,000	277 38	
	A. Porier .....	30,000	361 80	
	William Clark .....	2,000	24 12	
	Tho. Savage .....	9,000	108 54	
	F. A. Swartze .....	45,000	542 70	
	E. A. Marshall .....	17,500	211 05	
	H. Smith .....	50,000	603 00	
	W. Neustader .....	25,000	301 50	
	N. Scholer .....	25,000	301 50	
	R. Carter .....	25,000	301 50	
	J. Ludlum .....	23,000	277 38	
	D. S. Manney .....	14,500	174 87	
	N. F. Miller .....	25,000	301 50	
	J. Harrison .....	10,000	120 60	
	C. Fox .....	2,000	24 12	
	E. W. Roberts .....	20,000	241 20	
	A. Nathan .....	19,300	232 76	
	N. Balling .....	4,500	54 27	
	J. G. Wilson .....	9,000	108 54	
	J. Ryle .....	10,000	120 60	
	S. Hanna .....	48,000	578 88	
	J. Harrison .....	25,000	301 50	
	F. Rowe .....	5,000	60 30	
				8,029
	Total for 1855 .....			\$29,773

WARD.	NAME.	VALUATION.		AMOUNT OF TAX.
	<i>Tax of 1856.</i>			
1	Ward Nos. 1842, 1843, 95 Broad street.	\$5,500	\$76 07	
2	243 and 245 Pearl street .....	8,000	110 64	
"	P. McCarthy .....	10,000	128 30	
"	W. P. Earle .....	5,000	69 15	
3	— McCullough .....	4,000	55 32	\$394 16
"	S. Bogert .....	1,000	13 83	
"	J. G. Painter .....	2,000	27 66	
4	C. Heisenbottle .....	500	6 91	96 81
"	Ward No. 391 Oak street .....	4,500	62 23	
5	Mrs. Treadwell .....	2,000	27 66	69 14
"	James Stewart .....	55,000	760 65	
6	W. S. Brown .....	20,000	276 60	788 31
"	A. C. Jennings .....	5,000	69 15	
"	1075 Pearl street .....	4,500	62 23	
7	New York Balance Dock Company .....		3,207 50	407 98
"	A. Levison .....	1,300	17 98	
"	G. Grass, 2786, Jackson street .....	900	12 44	
"	John Hecker .....	25,000	345 75	
"	Ed. Martin .....	2,000	27 66	
8	J. Williamson .....	4,800	66 39	3,611 33
"	Ward No. 447 .....	800	11 06	
"	Ward No. 600, Spring street .....	1,500	20 74	
"	69 Greene street .....	4,000	55 32	
9	Ward No. 1304 B. ....	3,000	41 49	153 51
"	J. P. Ball .....	1,000	13 83	
"	1517 Carmine street .....	5,800	80 21	
"	C. Zellner .....	2,000	27 66	
"	F. Frainback .....	4,500	62 24	
"	John M. Stearns .....	3,000	41 49	
10	W. Haywood .....	3,000	41 49	266 92
"	1155 Walker street .....	1,000	13 83	
"	John Lee .....	2,000	27 66	
"	William Simpson .....	5,000	69 15	
11	C. W. Quintard .....	5,000	69 15	152 13
"	211 Seventh street .....	1,000	13 83	
"	J. Oldenbottle .....	500	6 91	
12	H. Hogarth .....	3,000	37 13	89 89
"	17, 21, 45, 51, block 1146 .....	2,600	34 26	
	Carried forward .....		\$71 39	6,030 18

WARD.	NAME.	VALUATION.		AMOUNT OF TAX.
	Brought forward.....		\$71 39	\$6,030 18
12	New York Hospital.....	\$69,300	870 73	
"	C. W. Lawrence.....	50,000	658 69	
"	Ward No. 12, block 612, 506, 127, 428.	650	8 05	
14	J. Springer.....	3,000		1,608 86
15	J. Q. Aymar.....	10,000	138 30	41 49
"	G. B. Doe.....	2,000	27 66	
"	N. Howes.....	15,000	207 45	
"	E. Vanderhaight.....	15,000	207 45	
"	D. H. Haight.....	25,000	345 75	
"	Ward No. 2201, 2201 A, Amity place..	2,000	27 66	
"	A. R. Walsh.....		10 00	
"	Olivia Sleight.....	25,000	345 75	1,310 02
16	Marc. 1862, Seventeenth street.....	2,100	29 04	
"	Ward No. 3118, 3119, 3119 1/2, 22d st..	3,000	41 49	
"	H. V. Robinson.....	1,000	13 83	
17	H. Goldstein.....	9,000	124 47	\$4 36
"	H. Seignian.....	5,000	69 15	
"	Eliza B. Somers.....	5,000	69 15	
"	Ward No. 2354, Twelfth street.....	1,000	13 83	
"	G. F. Betts.....	5,000	69 15	
"	S. M. Scott.....	10,000	128 30	
"	W. B. Green.....	25,000	345 75	
"	A. Hugart.....	1,500	20 74	850 34
18	C. G. Havens.....	10,000	128 30	
"	George Clark.....	10,000	128 30	
"	Ward No. 4806, 4807, Twentieth street.	5,300	73 29	
"	" " 6024, Twenty-third street.....	1,500	20 75	
"	William Rhinclander.....	25,000	345 75	
"	Ward No. 4763 Gramercy Park.....	3,000	41 49	
"	B. H. Carpenter.....	1,000	13 83	
"	— Birdsall.....	2,000	27 66	
"	G. L. Knapp.....	20,000	276 60	
"	C. G. Mitchell, 688 Gramercy Park.....	2,000	27 66	
"	A. H. Pomeroy.....	5,000	69 15	1,172 78
19	W'd No. 64, b'k 469, 85th st., 4th & 5th av.	550	7 24	
"	H. T. Livingston.....	9,000	124 47	
"	New York Brick Company.....	200,000	2,475 90	2,607 61
20	O. Eastman.....	1,500		20 74
21	L. A. Delmott.....	8,000	110 64	
"	A. Worth.....	10,000	138 30	
"	C. C. Williams.....	5,000	69 15	
	Carried forward.....			318 01
				\$14,044 6



WARD.	NAME.	VALUATION.		AMOUNT OF TAX.
	Brought forward.....			\$14,044 67
22	Block 54, lots 19 to 22 and 24 .....	5,600		73 76
	NON-RESIDENT.			
	John Haslem & Son .....	12,000	\$165 96	
	William Grover.....	45,000	622 35	
	U. M. Lee.....	4,000	55 32	
	G. Lockwood.....	13,500	186 71	
	Wm. E. Baker.....	10,000	138 30	
	E. Mallett.....	5,000	69 15	
	Wm. J. Biebe.....	5,000	69 15	
	W. R. French.....	10,000	138 30	
	Drew & French.....	6,000	82 98	
	B. T. Guttman.....	8,500	117 56	
	L. M. Linderly.....	4,500	62 24	
	H. P. Jackson.....	1,000	13 83	
	G. Clark.....	2,150	29 74	
	Bell, Brooks, Pace & Co.....	40,000	553 20	
	B. P. Park.....	1,000	13 83	
	W. R. Mills.....	1,000	13 83	
	Henry Carr.....	1,000	13 83	
	Mills & Case.....	800	11 07	
	— Petit.....	10,000	138 30	
	Joseph Linden.....	2,000	27 66	
	A. C. Jennings.....	7,500	103 73	
	J. Williams.....	500	6 91	
				2,633 95
	TOTAL for 1856.....			<u>\$16,752 38</u>

*Remissions in 1856, of Arrears of Taxes returned to the Bureau of Arrears.*

WARD.	NAME.	VALUATION.		AMOUNT OF TAX.
	<i>Tax of 1852.</i>			
20	Ninth avenue, Ward No. 602.....	\$3,500		\$29 01
	<i>Tax of 1853.</i>			
19	Deaf and Dumb Asylum.....	27,000		296 80
20	Ninth avenue, Ward No. 602.....	3,000		43 19
21	Ward No. 7679½, 7679¾.....	3,300		38 21
	<i>Tax of 1854.</i>			
6	Sarah Van Zant.....	4,500		47 60
18	Ward No. 4040.....	4,000		42 31
	Carried forward.....			<u>\$497 12</u>

WARD.	NAME.	VALUATION.	AMOUNT OF TAX.
	Brought forward.....		\$497 12
19	Block 568, No. 7 to 20.....	\$500	4 77
"	Deaf and Dumb Asylum.....	27,000	241 32
			246 09
20	Ward No. 3643 to 3646.....	8,000	84 60
	<i>Tax of 1855.</i>		
6	L. Quade.....	1,000	12 06
15	Mercantile Library Association.....	60,000	723 60
17	D. O'Connor.....	1,500	18 09
"	Wilson Industrial School.....	7,500	90 45
			108 54
18	Ward No. 5402.....	8,000	96 48
"	H. Suydam.....	14,000	168 84
"	F. W. Cooledge.....	20,000	241 20
"	Nineteenth street, Ward No. 4308.....	7,200	86 84
			593 36
19	Deaf and Dumb Asylum.....	12,000	134 00
20	Thirty-second street, Ward No. 3119.....	4,000	48 24
21	Ward No. 533.....	1,000	12 06
"	" " 536.....	1,500	18 09
"	" " 537.....	1,500	18 09
"	" " 538.....	1,500	18 09
"	" " 539.....	1,500	18 09
			84 42
22	Zion Ch., 85th & 86th sts., 7th & 8th avs.....	2,500	29 70
			\$2,561 13

**RECAPITULATION.**

Tax of 1848.....	\$32 34
" 1849.....	47 32
" 1850.....	22 75
" 1852.....	193 40
" 1853.....	1,012 04
" 1854.....	3,529 00
" 1855.....	29,773 38
" 1856.....	16,752 38
	\$51,362 61
Arrears.....	2,561 13
<b>Total.....</b>	<b>\$53,923 74</b>

## STATEMENT No. 2B.

## STATIONERY USED BY DEPARTMENTS, &amp;c.

Clerk of Common Council and Board of Aldermen.....	\$3,050 64
Clerk of Board of Councilmen.....	2,034 60
Croton Aqueduct Department.....	56 90
Court of Common Pleas.....	1,471 33
Counsel to Corporation.....	105 70
Corporation Attorney.....	191 84
City Judge.....	249 66
City Inspector.....	674 25
Coroners.....	249 31
Court of Sessions.....	58 24
District Courts.....	588 13
District Attorney.....	11 25
Department of Streets and Lamps.....	844 76
"    Repairs and Supplies.....	1,385 59
Finance Department.....	294 37
Fire Department.....	337 89
Mayor.....	333 30
Marine Court.....	650 93
Police Department.....	674 79
"    Courts.....	361 90
Public Administrator.....	53 75
Recorder.....	41 80
Street Department.....	2,810 86
Superior Court.....	684 29
Supreme ".....	209 68
Sarrogate.....	50 50
Tax Commissioners.....	65 90
"    Receiver.....	339 30
Stationery delivered departments, 1856.....	<u>\$17,881 46</u>

## STATEMENT No. 24.

## DETAILED RECEIPTS

*Of the Commissioners of the Sinking Fund for the redemption of the City Debt, for the year ending December 31st, 1856.*

## BUTCHERS' STANDS.

Received from Catharine market, .....	\$1,869 66
"    "    Centre    "    .....	1,578 96
"    "    Clinton    "    .....	1,671 42
"    "    Essex    "    .....	1,048 82
"    "    Franklin    "    .....	875 00
"    "    Fulton    "    .....	3,587 26
"    "    Gouverneur    "    .....	79 50
"    "    Jefferson    "    .....	623 08
"    "    Tompkins    "    .....	449 28
"    "    Union    "    .....	544 05
"    "    Washington    "    .....	3,271 14
Total amount.....	<u>\$15,047 67</u>

## STATEMENT No. 25.

## BONDS AND MORTGAGES.

Received from the following persons, on account of, and in full, for Bonds and Mortgages, viz:

Ira Perrigo .....	on account..	\$214 34
J. B. Haskin, per T. E. Tomlinson .....	in full..	270 00
John J. Levy .....	" ..	1,200 00
M. Jeffers .....	on account..	150 00
E. Griffen, per M. C. Story .....	in full..	2,280 00
W. & M. G. Smith .....	on account..	2,400 00
G. Boddy, per J. H. Powers .....	in full..	600 00
Ira Perrigo .....	" ..	408 66
James Cummings .....	" ..	540 00
Carried forward.....		<u>\$8,058 00</u>

Brought forward.....	\$8,053 00
Dexter Livermore.....in full..	267 00
James B. Laing..... " ..	837 00
John Paine..... " ..	14,000 00
Jeffrey Vanclief..... " ..	170 00
John Costello..... " ..	228 00
Charles F. Leser, per C. F. Foley..... " ..	123 00
John Roney..... " ..	800 00
C. J. G. Neidhart..... " ..	300 00
H. Green & J. H. Douglas.....on account..	1,404 00
Jupiter M. Hessa..... " ..	156 25
Acton Civill.....in full..	1,782 00
J. Koffman and others..... " ..	400 00
William Banta..... " ..	696 00
Ann Bleakley, per G. H. Peck..... " ..	159 00
M. Falvey.....on account..	200 00
John Graham, per J. T. Shaw..... " ..	100 00
D. Pearson.....in full..	4 00
John Playfair, per J. D. Leamen..... " ..	765 00
William Banta..... " ..	984 00
J. B. Paxton, per William Woods.....on account..	50 00
S. V. Albro.....in full..	3,240 00
Vogle & Farrington..... " ..	570 00
C. F. Lindsey, per C. E. Appleby..... " ..	1,600 00
A. Bennett..... " ..	50 00
Sylvester Brush..... " ..	4,031 25
Do. do..... " ..	2,550 00
Do. do..... " ..	3,825 00
H. J. King, per S. Brush..... " ..	453 75
H. Mullen, per John and Sarah Mullen.....on account..	150 00
E. B. Kellogg..... " ..	500 00
J. B. Paxton, per W. Woods.....in full..	250 00
A. B. Nash, per A. C. Flagg..... " ..	1,237 50
H. Beadleston..... " ..	1,233 75
H. B. Kellogg..... " ..	688 00
Carried forward.....	\$51,857 50

Brought forward.....	\$51,857 50
H. L. Foster, per H. Barney.....in full..	915 00
A. Simpson, per R. Sanford .....	" .. 1,050 00
Christopher Heiser .....	" .. 1,545 00
Jos. Lee, per R. B. Connolly, by order of Supreme Court, in the matter of E. M. Perrine, (Central Park,).....	2,077 50
G. E. Charles .....	in full.. 1,042 50
W. Waltzman and wife. ....	in full.. 570 00
H. Green, per J. H. Douglas .....	" .. 1,404 00
M. Falvey .....	" .. 82 50
M. Schmidt, per Third avenue Railroad Company, " ..	750 00
James Mead, per H. Henridg.....	" .. 405 00
H. Mullin, per J. Mullin .....	on account.. 50 50
Orlando McClain .....	in full.. 1,302 00
<b>Total amount.....</b>	<b><u>\$63,051 50</u></b>

STATEMENT No. 26.

COMMUTATION OF WATER LOT RENT.

Received for Commutation of Water Lot Rent, on account of grants to the following persons, viz:

D. Ackerman, per executors of J. Zabriskie .....	\$416 67
H. Gaine .....	102 50
J. J. Astor, per W. W. Deforest, in full.....	123 17
E. Laight, per executors of T. Leggett .....	139 34
W. Laight, do do .....	137 50
J. D. Beckman, per William Johnson.....	483 34
W. H. Johnson .....	3,355 49
Samuel M. Thompson, per J. W. Lewis .....	1,395 43
H. Gaine, per P. Neilus .....	74 50
J. R. Livingston, per John Hinman .....	643 33
Abraham Leggett.....	670 83
Joseph Martin, per J. Van Cott, (two lots.) .....	333 34
J. Schieffelin, per Roman Catholic Cathedral.....	299 17
A. Robinson, per executor of J. Pollock .....	1,135 68
<b>Total amount.....</b>	<b><u>\$9,315 26</u></b>



## STATEMENT No. 27.

## FIRE LOAN PROPERTY.

Received from the following persons, on account of Interest on Fire Loan Bonds and Mortgages, viz:

William Jones, per J. W. Pierson, (1½ year,).....	\$1,170 00
D. Clark, per C. J. Bergen, (1 year,).....	630 00
M. Levy, per J. Darcy, (1 year,).....	315 00
J. Palache, (1 year,).....	140 00
Total amount.....	<u>\$2,255 00</u>

## STATEMENT No. 28.

## INTEREST ON CITY STOCKS.

Received from the Chamberlain of the city, for interest on the following Stocks of the Corporation of the city of New York, viz:

Water Stocks.....	\$122,357 45
Building Loan Stock.....	1,500 00
Public Building do.....	8,279 37
Public Education do.....	3,900 00
Fire Indemnity do.....	4,231 70
Central Park Fund do.....	3,843 75
Total amount.....	<u>\$144,112 27</u>

## STATEMENT No. 29.

## INTEREST ON REVENUE AND ASSESSMENT BONDS.

Received from the Chamberlain of the city, for interest on the following Bonds of the Corporation of the city of New York, viz:

Rev. Bond, No. 296, of 1855, for \$200,000, at 6 per cent..	\$9,895 35
“ “ 1, of 1856, “ 200,000, “ “ ..	1,709 60
“ “ 395, of 1855, “ 125,550, “ “ ..	2,600 42
“ “ 79, of 1856, “ 100,000, “ “ ..	2,580 82
“ “ 84, of 1856, “ 100,000, “ “ ..	3,073 97
“ “ 199, of 1855, “ 300,000, “ “ ..	26,728 30
Ass't Bond, “ 121, of 1855, “ 116,710, “ “ ..	2,417 33
Interest returned by J. Hesser.....	25 81
Total amount.....	<u>\$49,032 60</u>

**STATEMENT No. 30.**

**LICENSES, (Clerk of Common Council.)**

Received from the Clerk of the Common Council, for licenses, as follows, viz:

For Butchers' licenses .....	\$48 50
" Hack " .....	3,324 00
" Intelligence office licenses .....	712 50
" Junk shop " .....	9,270 00
" Meat shop " .....	990 00
" Pawnbrokers " .....	2,250 00
" Stage " .....	10,042 75
" Second-hand dealers " .....	2,600 00
<b>Total amount.....</b>	<b>\$29,237 75</b>

**STATEMENT No. 31.**

**MARKET CELLAR RENT.**

Received from Centre market....	\$1,963 75
" Essex " .....	1,117 76
" Franklin " .....	2,170 31
" Fulton " .....	10,730 33
" Washington market.....	1,885 75
<b>Total amount .....</b>	<b>\$17,867 89</b>

**STATEMENT No. 32.**

**MARKET FEES.**

Received from Catharine market .....	\$2,092 46
" Centre " .....	4,988 34
" Clinton " .....	8,890 23
" Essex " .....	1,347 84
" Franklin " .....	476 50
" Fulton " .....	11,053 15
" Gouverneur " .....	81 93
" Jefferson " .....	1,752 56
" Tompkins " .....	1,218 60
" Union " .....	780 65
" Washington " .....	42,940 36
<b>Total amount.....</b>	<b>\$70,572 67</b>

## STATEMENT No. 33.

## PUBLIC BUILDING STOCK.

Received from the Chamberlain of the city, in payment of the amount of Public Building Stock of the Corporation of the city of New York, held by the Commissioners of the Sinking Fund, payable May 6th, 1856..... \$31,175 00

## STATEMENT No. 34.

## REVENUE AND ASSESSMENT BONDS.

Received from the Chamberlain of the city, in payment of the following bonds of the Corporation of the city of New York, viz:

Revenue Bonds of 1855, No. 305.....	\$125,550 00
“ “ 1855, “ 109.....	300,000 00
“ “ 1856, “ 79.....	100,000 00
“ “ 1856, “ 84.....	100,000 00
Assessm't “ 1855, “ 121.....	116,710 00
Total amount.....	<u>\$742,260 00</u>

## STATEMENT No. 35.

## REAL ESTATE.

Received from P. Callaghan, on account of lots purchased at the auction sale in 1852, (15 per cent.).....	\$1,883 77
Received from P. Callaghan, for interest on 15 per cent. of amount, for lots purchased in 1852.....	252 72
Total amount.....	<u>\$2,136 49</u>

## STATEMENT No. 36.

## STREET VAULTS.

Received from Joseph S. Taylor, Street Commissioner, for permits to sundry persons, to make the necessary excavations for the building of vaults in the street, in front of their premises, as per his returns..... \$14,991 97

**STATEMENT No. 87.**

**FOR REDEMPTION OF PUBLIC EDUCATION STOCK.**

Amount paid from the Tax Levy of 1854 and 1855, as provided by act of the legislature, toward constituting a fund for the Redemption of the Public Education Stock, when the same becomes due... \$24,805 94

**STATEMENT No. 38.**

**WATER LOT RENT.**

Received on account of Water Lot Grants, to the following persons, viz:

A. Macomb,	per J. G. Smedburg, executor.....	\$12 50
J. Smith,	" W. E. Sedgwick .....	6 17
J. Vardell,	" J. Purdy.....	2 17
J. Sorley,	" W. H. Maxwell... ..	13 12
J. Sorley,	" Trustees of Miss Grosbergh .....	6 57
A. Kennedy,	" A. J. Cotheal .....	7 36
A. & P. Depyster,	" C. Tallman.....	1 10
Do. do.	" N. Dentren, (two years,).....	4 36
Do. do.	" E. Kettlelas .....	1 10
Total amount.....		<u>\$54 45</u>

**STATEMENT No. 39.**

**DETAIL OF RECEIPTS**

*Of the Commissioners of "The Sinking Fund for Payment of Interest on the City Debt," for the year ending December 31st, 1856.*

**CROTON WATER RENTS.**

Received from R. C. Hance, Register of Water Rents...	\$662,949 57
" Harvey Hart, Receiver of Taxes .....	82,742 77
" Augustus Purdy, Clerk of Arrears .....	7,478 44
Total amount.....	<u>\$703,170 78</u>

## STATEMENT No. 40.

## CENTRAL PARK RENTS.

Received from Joseph Rose, Collector of City Revenue, for rents for houses and lands in Central Park, as per his returns ..... \$3,925 00

## STATEMENT No. 41.

## FINES AND PENALTIES.

Received from H. Vandervoort, Clerk of Court of Sessions, \$1,781 95  
 " J. B. Haskins and G. H. Purser, Corporation Attorneys..... 638 03  
 " U. D. French, Commissioner of Jurors..... 6,102 50  
 Total amount..... \$8,522 48

## STATEMENT No. 42.

## INTEREST ON BONDS AND MORTGAGES.

Received from Joseph Rose, Collector of City Revenue, for interest on bonds and mortgages, held by the Commissioners of the Sinking Fund, as per his returns..... \$41,058 60

## STATEMENT No. 43.

## INTEREST ON REVENUE BONDS.

Received from the Chamberlain of the City, for interest on the following Bonds of the Corporation of the city of New York. viz:

Rev'e Bonds No. 1, of 1855, at 6 per cent. for \$400,000, \$24,000 00  
 " " 200, of 1855, at 5 per cent. for \$200,000, 17,819 20  
 Total amount..... \$41,819 20

STATEMENT No. 44.

JUSTICES' COURTS.

Received from J. B. Batchellor, Clerk Jus. Ct. 1st Dist..				\$1,305 88
" T. F. Peers, " " 2d " ..				2,118 19
" W. E. Smith, Jr., " " 3d " ..				839 61
" D. Seaman, " " 4th " ..				1,778 63
" E. S. McPherson, " " 5th " ..				1,134 29
" John Waite, " " 6th " ..				915 38
" J. L. Ambler, " " 7th " ..				619 17
<b>Total amount.....</b>				<b><u>\$8,711 20</u></b>

STATEMENT No. 45.

LICENSES, (First Marshal.)

Received from Wm. H. Stephens, First Marshal, as follows, viz:

For licenses for Boarding-houses.....		\$120 00
" " Bookers .....		225 00
" " Cartmen .....		860 00
" " Charcoal Peddlers .....		123 50
" " Dirt Carts.....		666 50
" " Expressmen.....		672 50
" " Porters. ....		149 50
" " Public Carts.....		5,854 00
" " Runners .....		220 00
" Fines .....		1,663 00
<b>Total amount.....</b>		<b><u>\$10,554 00</u></b>

STATEMENT No. 46.

MARINE COURT.

Received from Moses D. Gale, Clerk, as per his monthly returns.....		<b><u>\$7,183 30</u></b>
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## STATEMENT No. 47.

## MAYORALTY FEES.

Received from A. Ming, Jr., Mayor's Clerk, as per his monthly  
returns..... \$148 00

## STATEMENT No. 48.

## POLICE COURTS

Received from J. Nesbit, Clerk Police Court, 1st District. \$618 48  
 " J. M. Murray, do. " 2d " .. 582 00  
 " W. B. Brockwell, do. " 3d " .. 285 50  
 Total amount..... \$1,485 98

## STATEMENT No. 49.

## PERSONAL PROPERTY.

Received from S. H. Bessy, for Public School-house, in  
Fourth Ward, sold at auction, and removed in conse-  
quence of the extension of the Bowery..... \$900 00

## STATEMENT No. 50.

## RENTS ON REAL ESTATE.

Received from Joseph Rose, Collector of City Revenue, viz:

For Common Land rent.....	\$120 00
" Docks and Slips " .....	156,580 42
" Ferry " .....	98,394 50
" Ground " .....	26,165 87
" House " .....	21,280 74
" Water Lot " .....	8,015 76
Total amount.....	<u>\$310,557 29</u>

STATEMENT No. 51.

REVENUE BONDS.

Received from the Chamberlain of the city, in payment  
of the following bonds of the Corporation of the city  
of New York, viz:

Revenue Bond No. 1, of 1855, at 6 per cent., for .....	\$400,000 00
“ “ 200, of 1855, “ “ “ .....	200,000 00
Total amount.....	<u>\$600,000 00</u>

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SEMI-ANNUAL REPORT  
OF  
THE COMPTROLLER

OF THE CITY OF NEW YORK,

OF THE

*Receipts and Expenditures of the City Government,*

FOR

TWELVE MONTHS,

FROM THE FIRST DAY OF JULY, 1856. UNTIL THE SAME PERIOD OF 1857.



NEW YORK :  
CHARLES W. BAKER, PRINTER TO THE COMMON COUNCIL.  
1857.

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**In Common Council.**

SEPTEMBER 28<sup>TH</sup>, 1857. }

**THE SEMI-ANNUAL REPORT OF THE COMPTROLLER,  
Of the Receipts and Expenditures of the City Government,**

**FOR TWELVE MONTHS,**

**COMMENCING ON THE FIRST DAY OF JULY, MDCCCLVI, AND EXTENDING TO THE FIRST  
DAY OF JULY, MDCCCLVII,**

**Was received, laid on the table, and ordered to be printed.**

**D. T. VALENTINE,**

*Clerk of the Common Council.*

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icipation of the revenue derived from the annual taxes. This mode of supporting the government by borrowing, until the taxes can be collected, is provided for in each ordinance making the annual appropriation, as follows:

“ The Comptroller is hereby authorized to borrow, from time to time, on the credit of the Corporation, in anticipation of its revenues, and not to exceed in amount such revenues, such sums as may be necessary to meet the expenditures under the appropriations for the current year.”

Under this ordinance, the Comptroller has borrowed, on Revenue Bonds, since the first of January last, the sum of \$4,129,550, in anticipation of the tax which, by law, should be ready for collection on the first of September, and from which the Revenue Bonds will be reimbursed as they fall due.

The charter of 1857 limits the sum to be borrowed, in any one year, to the revenues of that year. The 33d section of the charter is as follows:

§ 33. “ The Common Council shall not have authority to borrow any sums of money whatever on the credit of the Corporation, except in anticipation of the revenue of the year in which such loan shall be made, unless authorized by a special act of the legislature.”

The Revenue Bonds are based on the revenue derived from the annual taxes, and hence the tax levy, which amounts to \$8,066,566 52, establishes a very broad basis for borrowing on Revenue Bonds.

The expenses of the city proper, as shown in Statement No. 1, are paid indiscriminately, from moneys obtained by the issue of Revenue Bonds, and those coming into the treasury from taxation.

The Comptroller, for example, in November, 1856, makes up an estimate for the support of the government for the calendar year of 1857. The provisions of the tax laws require about eight months of the calendar year before the taxes begin to come in, and nine or ten

2. The receipts and expenditures on account of the city debt; these embrace the revenue arising from water rents of the Croton Aqueduct; and all revenues from the rents of piers, markets and public property of every description, with interest on mortgages for sales of real estate, &c.

3. The receipts and payments on account of assessments, and awards in opening streets, public places, &c. These are the awards and assessments made by Commissioners appointed for the purpose by the Supreme Court, and which are confirmed by the court. These payments are made out of the appropriation for "Streets Opening."

4. Receipts and payments on account of assessments on the property holders for regulating, grading, and flagging streets, filling sunken lots and fencing those which are vacant. Contracts for this work are made by the Street Department; payments are made from the treasury, and the expenses are levied on the property holders, by assessors in the Street Department. Accounts, under these different heads, are paid from the appropriation for "Streets Paving," by section 24 of the charter of 1857; the Croton Aqueduct Board have charge of all "paving, repaving and repairing streets." Streets paved by an assessment on property benefited are paid from the appropriation of "Streets Paving," and where the paving is done by the city, payment is made by taxation. The repairs to pavements are paid from the appropriation of "Street Expenses and Paving."

5. The receipts and expenditures for the construction of sewers. The Croton Aqueduct Board, by the act, chap. 383, of the laws of 1849, is empowered to make all contracts for the construction of sewers. The expense is provided for by an assessment on the property benefited by the construction of the sewer. The present year there is a distinct appropriation of \$500,000, for this object, and accounts have been opened with each sewer contracted for. Heretofore, payments for sewers have been made from the appropriation in the Street Department for "Streets Paving."

6. The receipts and payments on account of Revenue Bonds. Revenue Bonds are issued, and a temporary debt is thus created, in an



**icipation of the revenue derived from the annual taxes. This mode of supporting the government by borrowing, until the taxes can be collected, is provided for in each ordinance making the annual appropriation, as follows:**

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**The Comptroller, for example, in November, 1856, makes up an estimate for the support of the government for the calendar year of 1857. The provisions of the tax laws require about eight months of the calendar year before the taxes begin to come in, and nine or ten**

months before very large sums are received; hence the necessity of using Revenue Bonds to anticipate a large portion of the \$8,066,566 52, which will begin to come into the treasury in September, and a considerable portion of which will not be realized by the payment of taxes, during the calendar year. At the close of the year 1856, there was in arrear \$1,258,750 90 of the sum levied in the preceding July.

The current expenses of the calendar year of 1857, when the year closes, will have been paid by about \$5,500,000, procured by the issue of Revenue Bonds, as before stated, and the residue derived from the payment of taxes.

It is also necessary to look beyond the footings of Statement No. 1, for the extent of the burthens annually borne by the tax payers. Besides payments on account of the expenses of the city government of \$4,271,859 97, as shown in that table. The following sums, in addition are given in Statement No. 2, as "Trust Funds," but which sums are also derived from taxation, viz:

State Mill Tax.....	\$508,826 65
Common Schools for State.....	231,460 31
"    "    for City.....	888,201 47
Commissioners of Record.....	150,000 00
This makes a total of.....	<u>\$1,778,487 83</u>

Expended in twelve months, preceding July 1, 1857, which is paid by taxation beyond the sum paid for the ordinary support of the city government, as shown in Statement No. 1.

#### APPROPRIATIONS, EXPENDITURES AND RECEIPTS.

STATEMENT No. 1, shows the whole amount of appropriations for the calendar year 1856 and 1857; also, the expenditures for six months of the year 1856, from July 1st to December 31st, and six months of the year 1857, from January 1st to July 1st; also, in the last column, the

**total sums expended under the various heads for the twelve months preceding July 1st, 1857, to wit:**

<b>For six months, 1856</b> .....	<b>\$2,001,427 75</b>
<b>For six months, 1857</b> .....	<b>2,270,432 22</b>
<b>Total</b> .....	<b><u>\$4,271,859 97</u></b>

**STATEMENT No. 2, shows the appropriations made in 1856, and 1857, on account of Trust Funds and Special Accounts; also, the sums paid out of the treasury on account of these funds, for six months in 1856 and six months in 1857, and the total expenditures for twelve months preceding July 1st, 1857.**

**This table embraces the large sums which pass through the treasury, by borrowing on Revenue Bonds, in anticipation of the annual tax, and in paying these bonds when the tax is realized. It also embraces the sums which are borrowed on what are denominated Assessment Bonds. These bonds are issued to borrow money in anticipation of the collection by assessments for grading and paving streets, building sewers, &c. This is done to get money, in anticipation of the collection by assessments, to enable the treasury to pay the contractor on the work, as soon as his labor is done.**

**The total sum which has passed through the city treasury, on account of "Trust Funds," for the twelve months preceding the first of July, 1857, including the sum paid on the Central Park, amounts to \$12,220,507 43.**

<b>Being for six months of 1856</b> .....	<b>\$5,364,317 44</b>
<b>And for six months of 1857</b> .....	<b>6,856,189 99</b>
<b>Total for twelve months</b> .....	<b><u>\$12,220,507 43</u></b>

**STATEMENT No. 3, shows the receipts and expenditures of the city government, including "Trust Funds," for twelve months preceding July 1st, 1857.**

**The totals of this statement are as follows:**

Receipts.....	\$17,283,918 56
Expenditures.....	16,492,367 40
Receipts more than expenditures.....	<u>\$791,551 16</u>

STATEMENT No. 4, has been prepared for the purpose of showing the total amount included in the tax levy for a series of eight years. This statement includes not only the sums raised annually by a direct tax, on account of the various objects for the ordinary support of the city government, but also, the large sums before referred to for the maintenance of the Free Schools of the city, the assessment on account of the State Schools, the Mill Tax, and some other items, which, in the accounts of the Finance Department, are mixed up with "Trust Accounts." This statement may, therefore, be referred to, as an exhibit of the whole sum annually levied on the city, by a tax on real and personal estate, in each year, from 1850 to 1857, both inclusive. This statement will not show the exact sum expended in each year, for the various objects enumerated in the table, but is a close approximation to the aggregate sum, included in the tax levy of each year. For example, there is, in 1850, standing against the item of "arrearages of previous year," the sum of \$290,000, which properly belongs to the expenditure of 1849.

In 1853 the tax is increased \$742,000 by an excess of expenditures in 1852. In 1855, the assessment for arrearages is \$481,000, which arises from an excess of expenditures of 1854; in 1856, the assessment for arrearages is \$415,932 83, to meet the excess of expenditures in 1855; and in 1857 the arrearages of the previous year amount to \$438,370 47.

#### INCREASE OF TAXATION.

The increase of the sum annually assessed on each property holder occasions much anxiety and complaint, and it is the right of every tax payer to be informed why the taxes of 1857 so much exceed those of previous years.

The amount of the tax levy for 1857 is.....	\$8,066,566 52
“ “ “ “ 1853 .....	5,069,650 05
The increase over 1853 is.....	<u>\$2,996,916 47</u>

A considerable portion of this increase is made up from assessments over which the Common Council and the Finance Department have no control, but which are made by special acts of the legislature as follows:

Alms-house,	increase.....	\$458,800
*Common Schools for State,	do .....	100,000
“ “ “ City	do .....	496,210 81
Commissioners of Record	do .....	350,000
State Mill Tax	do .....	408,332 27
Proportion of interest on Revenue Bonds.....		140,000 00
		<u>\$1,953,343 08</u>

The large increase, over which the city government have control, may be seen by the following statement, which shows, in the items given, the increase in 1857 over 1853, viz:

Interest on Revenue Bonds, proportion of increase.....	\$77,000
Interest on Assessment Bonds, increase.....	75,000
Salaries	do..... 177,500
Lighting Lamp Districts	do..... 156,490
Police	do..... 210,500
Paving Bowery and Chatham street do... ..	100,000
Central Park, interest.....	255,760
	<u>\$1,052,250</u>

#### SINKING FUNDS.

STATEMENT No. 5, annexed to this report, shows the amount of revenue received by the Commissioners of the Sinking Fund, for the pay-

\* Deducting in both years the amount apportioned back to the city from the state.



ment of the city debt; the source from which it was derived, and the application of the same.

The amount received during the year ending June  
30th, 1857.....\$2,088,594 57

Of this there has been invested as follows:

Amount advanced to Sinking Fund for interest, July 1, 1856.....	\$319,840 21	
Paid for Revenue Bonds, stocks, &c.....	2,796,286 73	
	<u>\$3,116,126 94</u>	
Deduct, for warrants outstanding,.....	11,050 00	
		<u>\$3,105,076 94</u>

Advanced, from the Sinking Fund, for payment of interest.....	<u>\$1,016,482 37</u>
--	-----------------------

STATEMENT No. 6, shows the receipts and expenditures for the year ending June 30th, 1857, on account of the Sinking Fund for the payment of interest on the city debt,

Cash on hand, July 1, 1856.....	\$348,098 03
Received during the year.....	1,863,960 98
Amount advanced to the Sinking Fund for the pay- ment of city debt, July 1, 1856.....	245,995 21
	<u>\$2,458,054 81</u>
Deduct the sum paid for interest, &c.....	892,457 32
	<u>\$1,560,597 49</u>
Deduct the amount advanced for payment of debt.....	1,016,492 37
Cash on hand July 1st, 1857.....	<u>\$544,105 12</u>

STATEMENT No. 7, shows the amount of the permanent city debt, on the first day of July, 1857, and also the amount of stocks and other securities held by the Commissioners of the Sinking Fund for the payment of this debt.

The total amount of debt is.....	\$15,421,468 00
The Commissioners have purchased, from time to time, and hold as an investment, a portion of the stock which forms part of this debt, equal to.....	\$4,487,061
They also hold Revenue Bonds.....	500,000
Bonds and Mortgages.....	906,990,04
	<hr/>
	\$5,894,051 04
Deduct amount advanced from Sinking Fund for payment of interest.....	\$1,016,492 37
	<hr/>
	\$4,877,558 67

Amount of debt unprovided for, July 1, 1857.....\$10,543,909 38

STATEMENT No. 8, shows the amount of debt created for the erection of public buildings; the construction of docks and slips, &c. The several laws authorizing this debt to be created make provision for the reimbursement, by annual taxes, generally \$50,000 in each year. The present amount of this debt is \$1,154,000.

STATEMENT No. 9, shows the amount of six per cent. stock issued in payment of the awards in the Central Park, \$1,600,000, redeemable in three years, from the assessments levied against the property benefited by the improvement.

The interest on the above stock is payable by an annual tax.

STATEMENT No. 10, shows the stocks and securities held by the Commissioners of the Sinking Fund, for the redemption of the city debt, July 1, 1857, after deducting the amount advanced for the payment of the city debt, the balance is \$4,877,558 67.

STATEMENT No. 11, shows the amount of Revenue Bonds issued during the year ending June 30th, 1857, viz:

From July 1, 1856, to January 1, 1857.....	\$2,212,610
“ January 1, 1857, to July 1, 1857.....	4,129,550
Total amount.....	<hr/>
	\$6,342,160



There is a debt of three millions of dollars due from the Sinking Fund, and which must be paid on the first of January, 1858. This stock was issued under chapter 127 of the Session Laws of 1838, on account of the construction of the Croton Aqueduct, at an interest of five per cent. per annum, payable quarterly. Among the stocks held by the Commissioners of the Sinking Fund it will be seen, by reference to Statement No. 10, that they held only \$298,659 of the stock constituting this debt, on the first of July; since that time the Commissioners have redeemed the additional sum of \$277,763 of this debt by exchanging for it six per cent. stock belonging to the Sinking Fund.

Of the large amount of stock accumulated in the hands of the Commissioners of the Sinking Fund, for the payment of the city debt, it will be seen, by referring to Statement No. 10, that nearly the whole amount consists of five per cent. stock, which, in the present state of the money market, is unavailable for the payment of the debt, except at a considerable sacrifice.

The bonds and mortgages held by the Commissioners, as shown in the same statement, and amounting to the sum of \$906,990 04, are not readily convertible into cash. There is, however, an amount equal to about \$250,000 included in the above sum, which consists of mortgages belonging to the city, on lots taken for the Central Park. For this amount, six per cent. stock can be issued, which can be made available for the payment of the debt due in January.

The Commissioners hold revenue bonds to the amount of five hundred thousand dollars, which will be paid on the first of January, from the taxes of 1857.

There is an accumulation in the Sinking Fund, for the payment of interest, beyond the calls upon that fund, of one million and a half of dollars; from this fund, therefore, a million of dollars can be temporarily borrowed, to aid in the payment of the debt due in January. This still leaves a large sum to be raised from the five per cent. stock accumulated in the hands of the Commissioners, for the payment of the debt, as shown in Statement No. 10.

On the first of August, 1857, the Corporation will pay the interest on a stock debt of about \$18,000,000. This includes \$4,487,061, which has been purchased by the Commissioners of the Sinking Fund, leaving the outstanding stock debt at about \$13,500,000. Since that time there has been issued \$275,000, to pay for the state arsenal, which is embraced in the Central Park. The act for the improvement of the park authorizes the creation of a debt of about a million and a half of dollars. Another act, for the erection of an addition to the City Hall, authorizes the creation of a debt of two millions of dollars. Another act, for the erection of Tompkins market, authorizes a debt to be created of one hundred and seventy-five thousand dollars; and there is still to be borrowed about a million of dollars, to complete the new Croton Reservoir. All these laws, except the last one referred to, require the Supervisors annually to levy and collect a sum sufficient to pay the interest on these debts. The property holders of this city, therefore, have the prospect before them of an overshadowing debt, and a rapid increase to the present crushing taxation.

In addition to this, the reckless manner in which the opening, regulating, grading and paving streets, has been carried on, has fastened upon the property holders and the tax payers of the city a burden of several millions of dollars. A portion of this must be collected by a sale of the real estate of those who are unable to pay the assessment, and another portion by a direct tax upon the city at large.

#### CENTRAL PARK.

The total amount awarded for damages, to parties, whose lots were taken for the Central Park, is \$5,111, 426 30.

Settlements have been made with parties, having awards, amounting to the sum of \$4,057,264 63.

Of this, there has been paid—

cash.....	\$2,181,764 63
five per cent. Stock.....	387,700 00
ix " " .....	1,487,800 00
Total amount.....	<u>\$4,057,264 63</u>

The amount paid to parties, for interest on their awards, is.....	\$106,293 06
To unknown owners, for interest.....	2,211 91
For advertising, &c.....	2,136 41
Total amount.....	<u>\$110,641 18</u>

There has been received by the Collector of Assessments, from parties having property benefited—

Principal.....	\$948,888 96
Interest.....	31,836 24
Total amount.....	<u>\$980,725 20</u>

**NEW RESERVOIR.**

The amount awarded, for land taken, was.....	\$708,000 00
There has been paid for principal and interest.....	445,937 34

**STREETS OPENING.**

The awards for the payment of the land taken for opening the Bowery, from Chatham to Franklin square, became payable in September, 1856.

Total awards for land taken.....	\$550,000 00
Paid.....	410,413 40
Unpaid.....	<u>\$139,586 60</u>

**RECEIPTS.**

The Collector of Assessments has returned, into the treasury, for assessments on property benefited, the sum of

Principal.....	\$385,968 00
Interest.....	3,299 12
Total.....	<u>\$389,267 12</u>

The awards for opening the First avenue, payable December, 1856, were....	\$57,742 00
Paid, principal and interest.....	64,708 55

**The Collector of Assessments has returned into the treasury—**

Principal.....	\$35,620 81
Interest.....	104 56
<b>Total amount.....</b>	<b><u>\$35,725 37</u></b>

The payments on account of assessments, during the year ending July 1, 1857, are as follows:

Construction of Sewers .....	\$207,230 07
Liens on Lots.....	1,582 87
Fencing Vacant Lots.....	2,095 78
Streets Opening.....	583,452 82
"    Paving.....	264,035 92
Wells and Pumps.....	573 24
<b>Total amount.....</b>	<b><u>\$1,058,970 70</u></b>

**RECEIPTS.**

Construction of Sewers.....	\$115,923 83
Liens on Lots.....	3,068 89
Fencing Vacant Lots.....	2,861 44
Streets Opening.....	464,873 79
"    Paving.....	239,921 55
Wells and Pumps.....	96 27
<b>Excess of expenditures.....</b>	<b><u>\$232,224 93</u></b>

**STREETS PAVING.****EXPENDITURES.**

Paid Contractors.....	\$209,160 75
"    Inspectors.....	37,221 20
"    Surveyors.....	10,975 81
"    Assessors.....	5,980 66
"    for bill posting.....	697 50
<b>Carried forward.....</b>	<b><u>\$234,035 92</u></b>

Expenditures brought forward..... \$264,085 92

RECEIPTS.

Collector of Assessments and Clerk of Arrears.....	239,921 55
Excess of expenditures.....	<u>\$24,114 87</u>

CONSTRUCTION OF SEWERS.

EXPENDITURES:

Paid Contractors.....	\$178,912 75
“ Inspectors.....	18,246 14
“ Surveyors.....	5,369 87
“ Assessors.....	4,639 06
“ Bill-posters.....	62 23
Total amount.....	<u>\$207,230 07</u>

RECEIPTS:

Collector of Assessments and Clerk of Arrears.....	\$115,923 83
Excess of expenditures.....	<u>\$91,306 24</u>

STATEMENT No. 12, shows advances made under the ordinance of December 31st, 1854, of seventy per cent. on contracts over \$10,000, amounting to \$144,254 16.

STATEMENT No. 13, is a list of assessments confirmed by the Common Council, from July 1st, 1856, to June 30th, 1857.

PAY OF THE POLICE.

In June last, the police force of the city, comprising those serving under the old and new police laws, were paid up to the 23d of May, in two payments, amounting to \$63,815 10. The number of men thus paid was 1,195. In July, by an arrangement made with the Metropolitan Police Commissioners, the old force was paid up to the date of their dismissal by the new Commissioners, or the disbandment of them by the Mayor, on the 3d of July. The number of men thus paid

was 581, and the sum paid was \$60,105 27, making a total payment to the police of \$123,920 37.

For the details of these payments see communication from the Comptroller, in proceedings of the Board of Councilmen, August 3d, 1857, page 241.

The Metropolitan Police Commissioners had given the Comptroller notice of the dismissal of some 650 of the old force, at various times in June, and these men were paid only up to the time of their several dismissals. Subsequent to this Mr. Mackellar commenced some twenty suits in behalf of these policemen, for pay from the time of their dismissal to the disbandment by the Mayor. These cases were tried before Justice Green of the First District Court, who decided in favor of the Corporation. The opinion is annexed, see Statement No. 14.

#### ARREARAGES, 1856.

##### DEPARTMENT OF REPAIRS AND SUPPLIES.

In the annual tax levy of 1857, submitted by the Comptroller, November, 1856, (Board of Councilmen Document No. 37,) he stated the manner in which the then Commissioner of Repairs and Supplies expended the appropriation for 1856, and that a large amount of arrearages existed for work done under that department, after the appropriation was exhausted; a part of this arrearage, to pay for contract, work finished and in progress, was included in the appropriation for arrearages. For jobbing work, not contracted for, arrearages existed to the amount of some \$60,000. The sum necessary to meet this expenditure was not included in the tax levy, for reasons stated in the document before alluded to, and the Common Council did not add it; subsequently the Comptroller applied to the Common Council for an appropriation of \$50,000 to meet this deficiency, which sum was added by the legislature.

The Comptroller audited and adjusted these accounts with the various parties in the jobbing work, having obtained reports from practical men on the bills and work presented.

*The following cases show the nature of their reports and settlements:*

Timothy Donovan,

For tinning roofs, and furnishing stoves, bills, 1856...	\$3,964 60
Do. do do do bills, 1857	3,702 58
	<u>\$7,667 18</u>
Less 35 per cent., as per report of J. Y. Watkins, annexed, (see page 23 of this report).....	2,688 51
Balance.....	<u>\$4,983 67</u>

This amount was paid Donovan, or his assignee, and his receipt taken in full for all demands.

Samuel Long

For glazing, bills, 1856.....	\$4,350 50
Less 25 per cent., as per report of H. Moore, jr., annexed, (see page 25 of this report).....	1,087 63
	<u>\$3,262 88</u>
Bills of 1857 .....	\$2,498 95
Less 25 per cent.....	624 73
	<u>1,874 22</u>
	\$5,137 10
Paid on account, 1856.....	600 00
Balance due.....	<u>\$4,537 10</u>

This amount was paid to Long, or his assignee, under an order of the Court.

Wm. P. McCormick,

For caulking, bills unsettled, 1857.....	\$3,099 00
Less amount deducted by W. Bennett, inspector ....	619 66
Paid McCormick. ....	<u>\$2,479 34</u>

W. H. Rose & Co.,

For carpeting, oil-cloths, &c., bill rendered.....	\$3,533 43
Less 20 per cent., as per report of John G. Fisher, (see his statement, page 25 of this report).....	492 00
Balance paid W. H. Rose & Co., and assignees.	<u>\$3,040 73</u>



**James Reed,**

Carpenter's work, bill rendered 1856, unsettled . . . .	\$28,071 10	
Paid . . . . .	12,880 10	
		<u>\$15,191 00</u>
Amount deducted by report of Mr. Lewis . . . . .	3,114 58	
Balance . . . . .	12,076 42	
Less 30 per cent. . . . .	3,622 92	
Balance . . . . .	\$8,453 50	
Bills of 1857 . . . . .	\$8,283 32	
Less 30 per cent. . . . .	2,484 99	
		<u>5,798 33</u>
		<u>\$14,251 83</u>

This has been paid to various assignees of Reed. A statement of Reed's bills as examined and reported on by Mr. Lewis and Mr. Purdy, is annexed (see page 24 this report.)

**Timothy Waters,**

Bills painting, of 1856, unsettled . . . . .	\$10,955 24	
Less 30 per cent. . . . .	3,286 57	
		<u>\$7,668 67</u>
Bills of 1857 . . . . .	\$742 12	
Less 30 per cent. . . . .	222 63	
		<u>519 49</u>
		8,188 16
Paid on account . . . . .	2,500 00	
		<u>\$5,688 16</u>
Bills 1857, additional . . . . .	\$1,221 20	
Less 30 per cent. . . . .	366 36	
		<u>854 84</u>
Paid by order of Court . . . . .	\$6,543 00	

**Henry Smith,**

Repairing pumps, bills unsettled . . . . .	\$7,280 00	
Paid . . . . .	1,584 36	
		<u>\$5,695 64</u>
Deducted . . . . .	\$5,695 64	

With regard to these bills, the examination made by the Spec Committee of the Board of Aldermen, in 1856, showed an overchar of 850 per cent. See Doc. No. 42, Board of Aldermen of 1856.

The bills, since that report, were examined under the direction the Comptroller, amounting to \$5,933. The report of the two practical pump-makers employed to examine these bills reported wo done to the value of \$1,272 36.

The work was represented as being done by Smith, for the bene of the widow of E. L. Dewey, who did the same work under B. Purdy, the former Commissioner of Repairs and Supplies. Upon tl representation, and the production of an order from Smith, author ing Mrs. Dewey to settle and receipt the amount due, the sum \$1,584 36 was paid her, and her receipt taken in full of all demands

The summary of these settlements is as follows:

	DEDUCTED
Donovan's bills.....	\$7,667 18
Paid .....	4,983 67
	\$2,683 51
Long's bills.....	6,849 45
Paid .....	5,137 10
	1 712 35
McCormick's bill.....	3,099 00
Paid .....	2,479 34
	619 66
W. H. Rose & Co., bills.....	3,533 42
Paid .....	3,040 73
	492 69
James Reed's bills .....	36,351 42
Paid .....	27,131 93
	9,219 49
Timothy Waters' bills .....	12,918 56
Paid .....	9,043 00
	3,875 56
Henry Smith.....	7,280 00
Paid .....	1,584 36
	5,695 64
Total amount deducted.....	\$24,391 90

For further particulars, respecting these claims, see Comptroller's communication, Proceedings of Board of Aldermen, 1856, page 235, and Doc. No. 37, Board of Aldermen, 1856

NEW YORK, May 15, 1857.

A. C. FLAGG, Esq:

DEAR SIR:—At your request I have examined the bills of Mr. T. Donovan, that you placed in my hands, as far as practicable, and have endeavored as far as possible to ascertain the amount of repairs to the roofs, but so long a time has elapsed since many of them were done that I could not precisely tell the amount of work put on, but from examination made, I am satisfied that no such amount of work was furnished as is charged for in the bill, for instance:

Franklin market is charged	\$236 81,	I would allow	\$70
Clinton “ “ “	246 75,	“ “	100
Jefferson “ “ “	302 00,	“ “	200
Centre “ “ “	268 62,	“ “	150
22d W'd Station-house “	220 81,	“ “	30

Without entering into any more details, I think that the report of your Committee of Investigation was nearly correct. And as to the supplies furnished, such as axes, shovels, water-coolers, coal-hods, lanterns, dust-pans, &c., &c., from the sample shown, there is charged too much, if they were all of the style and quality that I saw.

In regard to stove-pipe and zinc, and stoves furnished engine and hose houses, I find there is more weight charged for than was furnished, for example, hose No. 55 is charged 115lbs. stove-pipe; at my request it was taken down and it weighed 63lbs., including dirt and three old joints of pipe. Hose-house, No. 50, nothing done. Engine-house, No. 6, one new stove furnished, three old ones taken away. Engine-house, No. 2, two new stoves charged for, but one furnished. Engine-house, No. 1, one new stove charged for, and not furnished, but the old one repaired. Hose No. 14, one stove charged, but not furnished, and nothing done to pipe. Hose No. 67, one stove charged, not furnished. Hose No. 1, stove charged as repaired, but nothing done, and so on through, the greatest difference being the overcharge on stove-pipe and zinc.

I should judge that Mr. Donovan has had no knowledge of the business that he undertook to perform, but trusted to others for the

amount of time, &c., furnished. I also think that he is not a man of much business tact, he could be imposed upon, when buying his stock and probably the reason why so high a price is placed on some of the supplies.

In conclusion, I would recommend a general deduction of from 34 to 35 per cent.

Respectfully, yours, &c.,  
(Signed,) JAMES Y. WATKINS.

*Amounts of sundry bills of James Reed, for Carpenter's Work, examined and reported on, by Jonathan Purdy, in March 1857.*

	Reed's Charges.	Purdy's Allowance.
Fulton Market.....	\$265 05	\$236 29
Engine-house, No. 13.....	273 66	269 00
Hose-house, No. 50.....	106 50	94 50
"    "    31.....	179 10	153 50
Ninth Ward Station-house.....	621 96	376 00
Spring street Bell-tower .....	209 34	132 00
Engine-house, No. 9.....	192 20	128 40
Corporation Counsel's Office.....	236 76	265 00
Second Ward Station-house.....	217 96	119 00
Seventh "    "    .....	53 69	55 00
Hook and Ladder. No. 5 .....	60 31	6 00
Engine-house, No. 14.....	129 85	100 00
Hose-house, No. 34.....	148 94	93 00
"    "    47.....	269 38	142 00
Eighteenth Ward Station-house .....	341 42	333 00
Engine-house, No. 37.....	242 89	263 40
Nineteenth Ward Station-house.....	191 74	181 00
	<u>\$3,740 75</u>	<u>\$2,947 09</u>
Reed's charges .....	\$3,740 75	
Purdy's allowances.....		2,947 09
Deducted.....		<u>\$793 66</u>

**AZARIAH C. FLAGG, Esq.**

**DEAR SIR:**—I return you the bills of Mr. Long, and am prepared to say, that after a careful overhauling and liberal allowance, you could deduct 25 per cent. and be doing him justice in the extreme.

Yours truly,

**HENRY MOORE, JR.**

New York, April 3, 1857,

**TO THE HON. A. C. FLAGG,**

*Comptroller of the City of New York.*

**SIR:**—In accordance with your request, the undersigned has examined the bill of Mr. William H. Rose, so far as relates to carpets, oil cloths and cocoa matting, furnished to the city at various times, from June 30, to September 2d, 1856, and in almost every instance the prices charged are much higher than the same goods could be furnished by any responsible carpet dealer in the city. The first examination was at the office of the Receiver of Taxes, where I find one hundred and nineteen yards of oil cloth, charged at one dollar and twenty-five cents per square yard, and forty-four and three quarter yards of cocoa matting, charged at eighty-four cents; these goods could be furnished at a much lower rate:—say, the oil cloth at one dollar per square yard, and the matting at fifty-six and one quarter cents per square yard, including the necessary upholstery work; at the same time giving the dealer a very handsome profit; at the office of the City Inspector, there is thirty-nine and a half yards of ingrain carpet, charged at one dollar and twenty-five cents per yard; this is an overcharge of eighteen and three quarter cents per yard; also, sixty-four yards of oil cloth, charged at one dollar twelve and a half cents per yard, which could be furnished at eighty-one cents per yard, and pay a liberal profit at that price. In the office of the Street Commissioner I found tapestry carpet charged at one dollar sixty-two and one half cents per yard, for which I consider one dollar and forty-four cents per yard a very liberal allowance; and the same remarks will apply to fifty-six yards of tapestry carpet in room No. 9, City Hall. In the office of the Corporation Attorney an examination was refused, by Mr. George H. Purser, on the plea that the goods had already been examined. At the Fourteenth Ward Station-house, I examined forty-

three and a half yards of tapestry carpet charged at one dollar sixty-two and one half cents per yard, for which I deem one dollar thirty-seven and one half cents per yard a liberal price; thirty-three yards of ingrain carpet charged at one dollar and twenty-five cents per yard. value one dollar per yard; thirty yards of three quarter cocoa matting, charged at eighty-four cents per yard, I value worth fifty-six and a quarter cents per yard; twenty-seven yards of oil cloth charged at one dollar and twenty-five cents per yard; my valuation for the same is one dollar per yard; some of the goods, charged in the bills, I have been unable to see; but I consider the above a fair specimen, as there seems to be but four carpets, viz: tapestry carpet; ingrain do; oil cloth and cocoa matting. And my opinion is, that if a deduction of twenty per cent. was made on these items, that the claimant would be fully paid.

Yours, most respectfully,

JOHN G. FISHER.

New York, March 24, 1857.

**PAY OF THE PERSONS EMPLOYED BY THE CENTRAL PARK COMMISSIONERS IN 1856-**

The engineers, police force and clerks, employed by the Mayor and Street Commissioner, acting as Commissioners for Central Park, were paid up to December 31, 1856; under an appropriation included in the tax levy of 1857, of \$29,586 47, these payments were made in the statement made by the Commissioners as follows:

Engineers' Corps.....	\$10,711 78
Police.....	10,366 05
Clerks.....	4,345 68
Contingencies.....	911 70
Stationery and room rent.....	1,750 00
	<hr/>
Total.....	\$28,085 21

*The number of persons employed, and settled with in this payment were.—*

Engineer Corps.....	25
Police.....	26
Clerks.....	7
	<hr/>
Total.....	58

In addition claims against various policemen, were adjusted to the amount of \$5,017 37.

For the detailed statement of this settlement, (see proceedings Board of Councilmen, June 8th, 1857,) page 1707.

**FUND FOR THE PAYMENT OF THE METROPOLITAN POLICE.**

The twenty-sixth section of the "Act to establish a Metropolitan Police District, and to provide for the government thereof" requires the Supervisors of Kings county, and of the city and county of New York, to annually raise by tax such sums of money as the Board of Police, on or before the first Monday in June, shall apportion as requisite and needful to be raised by each city and county, said apportionment not to exceed the sum necessary to maintain police accommodations in said counties; nor unless the said apportionment shall have been first approved by a majority vote of an auditing Committee, composed of the President of the Board of Supervisors of each of the counties embraced in the Metropolitan Police District, and by the Comptrollers of the city of Brooklyn and New York respectively.

On the 12th of August, 1857, the Auditing Committee above referred to, met at the office of the Metropolitan Police Commissioners, in White street, when the estimate of the Commissioners was submitted to them, and, after due consideration, and making sundry alterations in the estimates, the amount to be levied in the respective counties was approved, as shown in Statement No. 15. The result of this statement, as agreed to by the Auditing Board, is as follows:

For general expenses to be assessed according to the valuation upon the counties embraced within the Metropolitan Police District, viz:

New York city and county.....	\$20,478 60
Kings " .....	4,062 13
Westchester " .....	1,503 95
Richmond " .....	355 32
Total amount.....	<u>\$26,400 00</u>



The pay of the patrolmen is confined exclusively to New York and Brooklyn.

The estimates, for the payment of police for the city of New York, includes eight hundred and fifty-one men in service, on the 12th of August; twenty-five river policemen, and nine mounted policemen, for the Central Park and the Twelfth Ward.

The total expenses for the city of New York, for pay of policemen, &c., including rent for office of Deputy Superintendent and police telegraph.....	\$868,070 00
Portion of general expenses.....	20,478 60
	<hr/>
	\$888,548 60
The pay of the old police, for 1856.....	\$828,244 38
	<hr/>

If the Supervisors should reconsider their vote, restricting the patrolmen to five, and should increase them to the number which they considered necessary, under the old system, to twelve hundred, the expense would be considerably increased.

All which is respectfully submitted.

A. C. FLAGG. *Comptroller.*

## STATEMENT No. 1.

*Appropriations and Expenditures of City Government, from July 1, 1856, to June 30, 1857.*

HEADS OF ACCOUNTS.	APPROPRIATIONS for 1856.	APPROPRIATIONS for 1857.	EXPENDITURES from July 1. to Dec. 31, 1856.	EXPENDITURES from Jan. 1. to June 30, 1857.	TOTAL EXPENDITURES, Twelve Months
Aims-house	\$800,000 00	\$843,800 00	\$450,000 00	\$150,000 00	\$600,000 00
Aqueduct Repairs and Improvements	35,000 00	45,000 00	18,201 69	9,288 65	27,470 34
Board of Health	40,000 00	10,000 00	6,760 97	2,788 50	9,549 47
Belgian Pavement		50,000 00	3,636 40		3,636 40
Construction of 21st W'd Station-house		10,000 00			
Building Court-house, Third District	30,000 00		27,000 00		27,000 00
Contingencies, Common Council	7,500 00	15,000 00	594 90	12,342 13	12,937 03
Contingencies, Mayor's Office		3,000 00		2,748 71	2,748 71
City Contingencies		80,000 00		34,106 80	34,106 80
County Contingencies	70,000 00	40,000 00	14,570 51	39,096 33	53,666 84
City Inspector's Department	8,315 00	8,950 00	3,617 80	5,118 44	8,736 24
Coroners' Fees	18,000 00	20,000 00	10,688 21	5,680 05	16,368 26
Common Council, Pay of Members	36,000 00	31,488 00	10,464 00	10,496 00	20,960 00
Clean'g St's under con't a pay of Insp's	259,224 00	250,000 00	42,363 01	127,597 10	169,960 11
Docks, Piers & Slips, build'g, rep'g, &c	126,000 00	175,000 00	93,477 87	92,631 72	186,109 59
Diamond Reef, blast'g & rem'g, (re-ap.)	35,600 00	20,600 00	15,000 00		15,000 00
Donations	10,000 00	15,000 00	763 31	7,820 00	8,583 31
Election Expenses	20,000 00	20,000 00	17,808 69	1,329 30	19,137 99
Election Expenses, fitting up polls		500 00		176 87	176 87
Errors and Delinquencies	5,000 00	5,000 00	655 06	2,224 90	2,879 96
Fire Department, for Chief Engineer	81,000 00	72,732 00	45,994 25	50,790 67	96,784 92
Fire Department, Steam Fire Engines		19,500 00			
Grooving Broadway	50,000 00		20 62		20 62
Interest on Revenue Bonds	220,000 00	295,000 00	116,440 34	227,355 15	343,795 49
Interest on Assessment Bonds	60,000 00	75,000 00	1,273 10	14,626 39	15,899 49
Intestate Estates	3,000 00	3,000 00	592 52	8,392 57	3,985 09
Iron Pavements		125,000 00			
Lamps and Gas	396,367 00	421,490 00	178,327 97	110,643 18	288,971 15
Lamps and Gas, Harlem District		35,000 00			
Lands and Places	16,500 00	25,000 00	164 43	21,960 95	22,125 38
Lands and Places, Fourth av. Parks		30,000 00			
Lands & Places, iron rail'g Tompkins sq		25,000 00			
Monument to Maj. Gen. Worth, (re-ap.)	23,500 00	23,500 00			
Markets	7,000 00	7,000 00	4,800 00	1,438 69	6,238 69
Mayoralty Fees	150 00	150 00			
Officers' Fees	20,000 00	40,000 00	12,215 50	36,262 71	48,478 21
Paving Bowery and Chatham street		100,000 00			
Do. do. (re-approp'd)	75,000 00	41,854 83	33,305 07	9,088 50	42,393 57
Police and Fire Telegraph	5,000 00	15,680 00	3,231 36	4,339 32	7,570 68
Police	828,500 00	825,500 00	414,623 06	355,159 55	769,682 61
Printing	85,000 00	85,000 00	29,908 72	60,845 17	90,753 89
Parapet Wall 50th st. Lexington & 4th av.		6,000 00			
Rents	20,000 00	30,000 00	6,763 98	15,335 96	22,099 94
Real Estate	25,000 00	35,000 00	14,200 00	17,625 00	31,825 00
Real Estate Expenses	50,000 00	100,000 00	20,287 03	3,459 71	23,746 74
Roads and Avenues	50,000 00	75,000 00	25,942 92	58,099 79	84,042 71
Roads & Avenues, grading Eighth av.		40,000 00			
Repairs and Supplies		11,544 00		7,744 48	7,744 48
Repairs to Public buildings, including new build'gs, & build'gs for Fire Dep.	85,000 00	63,000 00	26,170 59	44,662 89	70,833 48
Re-constructing 15th W'd Station-house		12,000 00			
Surgical Department, Police	5,000 00		691 05		691 05
Removing Pub. Buildings in open'g sts.		5,000 00			
Stationery	18,000 00	20,000 00	5,582 83	10,254 53	15,837 36
Supplies to Public Offices		15,000 00		14,707 37	14,707 37
Sewars, Repairing and Cleaning	24,000 00	24,000 00	14,912 53	6,817 20	21,729 73
Salaries	309,200 00	412,500 00	198,198 58	203,405 51	401,604 39
Sunken Vessels, Removing	2,000 00	2,000 00		239 00	239 00
St. Exp's & Pav'g, includ. arr's of 1856.	60,000 00	100,000 00	21,789 25	58,427 12	80,216 37
Society for Reformation of Juv. Delin.	8,000 00	8,000 00	4,000 00	4,000 00	8,000 00
Statistical Tables	1,500 00		1,500 00		1,500 00
10th av. work'g as a country r'd, (r-ap.)	18,000 00	18,000 00	140 00	11,355 16	11,475 16
Wells and Pumps, and Repairing	2,000 00	1,000 00		1,000 00	1,000 00
Water Pipes and Laying	165,700 00	91,300 00	78,797 43	86,122 02	114,919 45
Ward Maps & Survey'g for Tax Com'r.	10,000 00	5,000 00	3,512 90	3,246 45	6,759 35
Arrearages of previous year	455,932 83	488,370 47	16,553 22	374,742 78	391,296 00
County Jail, repairing	5,000 00		4,312 78		4,312 78
Station-houses	25,000 00		1,573 00		1,573 00
<b>TOTALS</b>	<b>\$4,770,988 83</b>	<b>\$5,471,459 40</b>	<b>\$2,001,427 75</b>	<b>\$2,270,432 22</b>	<b>\$4,271,860 97</b>

STATEMENT No. 2.

*Appropriations and Expenditures, on Trust and Special Account, from July 1st, 1856, to June 30th 1857.*

HEADS OF ACCOUNT.	APPROPRIATIONS for 1856.	APPROPRIATIONS for 1857.	EXPENDITURES from July 1, 1856, to Dec. 31, 1856.	EXPENDITURES from Jan. 1, 1856, to June 30, 1857.	TOTAL EXPENDITURES, Twelve Months.
Asylum for Idiots .....	\$120 00	\$240 00	.....	\$260 00	\$260 00
Building Loan Stock .....	50,000 00	50,000 00	.....	.....	.....
Charges on Arr's of Taxes for Bureau of Arrears...	5,000 00	5,000 00	54 00	.....	54 00
Charges on Arrears of Assessments, Bur'u of Arr's Common Schools, for State	5,000 00	5,000 00	.....	.....	.....
½ mill.....	271,639 40	383,805 37	.....	231,460 31	231,460 31
Do do for City.....	598,354 36	1,100,410 82	393,201 47	495,000 00	888,201 47
Croton Aq. Dep., for Sew's under the direction of the Croton Aq. Board. ....	388,650 00	500,000 00	138,241 21	69,088 83	207,330 07
Croton Aque., for raising mains in Fifth avenue ..	58,000 00	48,100 00	.....	.....	.....
Croton Aq., New Reserv'r	50,000 00	300,000 00	.....	5,240 00	5,240 00
Central Park, int. on debt	.....	253,760 00	.....	.....	.....
County Clerk'r Office....	21,350 00	15,550 00	10,506 47	9,977 50	20,483 97
Court of Common Pleas...	7,000 00	7,000 00	914 00	1,651 50	2,565 50
City Inspector's liens on lots	5,000 00	5,000 00	1,582 87	.....	1,582 87
Deaf and Dumb Asylum...	.....	2,700 00	1,980 00	600 00	2,580 00
Fencing vacant lots .....	2,000 00	2,000 00	1,699 24	396 54	2,095 78
Institution for the Blind.	.....	2,240 00	1,080 00	.....	1,080 00
Interest on Assessments...	20,000 00	20,000 00	.....	.....	.....
New York Juven. Asylum	40,000 00	40,000 00	28,221 95	10,038 16	38,263 11
For Redemption of Public Education Stock.....	.....	12,357 36	.....	.....	.....
Refunded on Assess't Sales	25,000 00	25,000 00	3,003 39	182 03	3,185 42
Refunded on Tax Sales...	5,000 00	5,000 00	28 85	.....	28 85
Repairs to Sidewalks, ordinance of 1853 .....	.....	20,000 00	.....	.....	.....
Surrogate's Office .....	12,000 00	12,570 00	6,391 53	8,345 24	14,736 77
Superior Court.....	6,000 00	6,000 00	3,300 00	3,300 00	6,600 00
Streets Opening .....	518,544 55	500,000 00	549,773 72	33,679 10	583,452 82
Streets Paving .....	497,700 00	600,000 00	158,847 09	105,188 83	264,035 92
State Mill tax .....	608,747 84	511,740 44	308,826 05	200,000 00	508,826 05
Redemption of Rev. Bonds	5,100,000 00	6,542,000 00	3,283,700 00	4,180,865 00	7,464,575 00
Redemp. of Assess't Bonds	1,200,000 00	375,000 00	101,000 00	40,100 00	141,100 00
Wells and Pumps.....	.....	2,000 00	150 00	423 24	573 24
Croton Aque. Extension...	113,000 00	.....	30,739 36	2,965 21	33,704 60
Judgments.....	.....	.....	75,915 28	36,743 41	112,658 69
Commissioners of Records.	.....	.....	150,000 00	.....	150,000 00
Paid by County Treasurer, by order of Supreme Ct.	.....	.....	6,054 35	.....	6,054 35
Central Park, awards .....	.....	.....	98,740 91	985,070 46	1,083,811 37
New Reservoir, awards .....	.....	.....	10,322 64	435,614 60	445,937 24
<b>TOTALS.....</b>	<b>\$10,209,306 15</b>	<b>\$11,655,074 04</b>	<b>\$5,364,317 41</b>	<b>\$6,556,189 99</b>	<b>\$12,220,507 43</b>

STATEMENT No. 3.

Expenditures and Receipts of City Government, including Trust Accounts, from July 1, 1856, to June 30, 1857.

	HEADS OF ACCOUNTS.		HEADS OF ACCOUNTS.	
	EXPENDITURES.	RECEIPTS.	EXPENDITURES.	RECEIPTS.
Aims house.....	\$600,000 00			
Aqueduct Repairs and Improvements.....	27,470 34			
Board of Health.....	8,549 47			
Belgian Pavement.....	3,636 40	\$926 16		
Building Court-house, Third District.....	27,000 00			
Contingencies, Common Council.....	12,837 03			
Contingencies, Mayor's Office.....	2,748 71			
City Contingencies.....	24,105 80			
County Contingencies.....	63,666 84	6 00		
City Inspector's Department.....	8,738 24			
Coroner's Fees.....	16,988 26			
Common Council, pay of Members.....	20,980 00			
Cleaning Streets under contract, and pay of Inspectors, Dockers and Porters, building and repairing, and cleaning and repairing slips.....	169,980 11	6,308 91		
Diamond Reef, blasting and removing.....	196,109 59	717 22		
Donations.....	15,000 00			
Election Expenses.....	8,683 31			
Erection Expenses, fitting up polls.....	19,137 99			
Errors and Delinquencies.....	176 87			
Fire Department, for Chief Engineer.....	2,879 96			
Fire Department, for Chief Engineer.....	96,784 92			
Grouting Broadway.....	20 62			
Interest on Revenue Bonds.....	343,795 49	47 86		
Interest on Assessment Bonds.....	15,899 49			
Interest on Assessment Bonds.....	3,985 00	6,741 35		
Lamps and Gas.....	258,971 15			
Lands and Places.....	22,125 38			
Lamps and Gas.....	6,228 59			
Markets.....	48,478 21			
Officers' Fees.....	42,393 57			
Paving Bowery and Chatham street.....	1,570 78			
Police and Fire Telegraph.....	786,682 61			
Police.....	90,753 89	10 22		
Printing.....	22,099 94			
Real Estate.....	81,825 00			
Real Estate Expenses.....	23,746 74	7,600 00		
Roads and Arches.....	84,042 71			
Repairs and Supplies.....	7,744 48			
Repairs to Public Buildings, including new buildings, and buildings for Fire Department.....	70,833 48			
Surgical Department, Police.....	691 05			
Stationery.....	15,817 36			
Supplies to Public Offices.....	14,707 37			
Sewers, Repairing and Cleaning.....	21,799 73			
Salaries.....	401,604 39			
Sunken Vessels, Removing.....	239 00			
Street Expenses & Paving, including arrangements of 1856, Society for Redemption of Juvenile Delinquents.....	80,216 37			
	8,000 00			
<b>Carried forward.....</b>	<b>\$3,739,024 23</b>	<b>\$23,223 73</b>		
			<b>\$3,739,024 23</b>	
				<b>\$23,453 78</b>
Brought forward.....			\$3,739,024 23	
Statistical Tables.....			1,600 00	
Tenth avenue, working as a country road.....			11,475 16	
Wells and Pumps, and repairing.....			1,000 00	
Water Pipes and Laying.....			114,919 45	632 46
Ward Maps and Surveying for Tax Commissioners.....			6,739 89	
Arrears of 1856 and 1855.....			891,296 00	
County Jail, repairing.....			4,312 78	
Station houses.....			1,573 00	
Asylum for Idiots.....			290 00	
Charges on Arrears of Taxes and Assessments.....			84 00	83 06
Common Schools for State, 3 Mill.....			231,460 31	
Do. do. for City, 2 Mill.....			889,201 47	
Croton Aqueduct Department, for Sewers under the direction of the Croton Aqueduct Board.....			297,330 07	116,928 63
Croton Aqueduct for new reservoir.....			5,240 00	
County Clerk's Office.....			20,483 97	16,292 71
Court of Common Pleas.....			2,675 50	6,446 10
City Inspector's Lairs on Lots.....			1,682 87	3,068 69
Leaf and Dump Asylum.....			2,580 00	
Fencing Vacant Lots.....			2,095 78	
Institution for the Blind.....			1,080 00	2,961 44
New York Juvenile Asylum.....			38,263 11	
Refunded on Assessments.....			3,185 42	19,373 78
Surrogate's Office.....			28 85	94 30
Surrogate's Office.....			14,726 77	16,013 75
Streets, Opening.....			6,600 00	8,894 91
Streets, Paving.....			683,482 92	464,873 79
State Mill Tax, 3 Mill.....			284,035 92	239,921 65
Revenue Bonds.....			608,895 05	
Assessment Bonds.....			7,464,575 00	6,725,560 00
Wells and Pumps.....			141,100 00	714,300 00
Croton Water Works Extension.....			573 24	96 27
Judgments.....			33,704 60	
Commissioners of Record.....			112,658 89	
Paid by County Treasurer by order of Supreme Court, Central Park Awards.....			150,000 00	
New Reservoir Awards.....			6,654 38	
Interest on Assessments.....			1,083,811 37	492,509 09
Sewer Connections.....			445,937 24	
Arrears of Assessments.....			88,441 86	
Collecting State Tax.....			24,625 00	24,625 29
Central Park Fund Stock, 6 per cent.....			20,441 30	791,409 25
Water Stock, New Reservoir.....			791,409 25	986,638 86
Taxes of 1856, and previous years.....			986,638 86	6,894,758 09
Communiation of Taxes.....			2,472 79	
Interest on Taxes.....			78,986 44	
<b>Total.....</b>	<b>\$16,462,367 40</b>	<b>\$17,233,918 56</b>		

## STATEMENT No. 2.

*Appropriations and Expenditures, on Trust and Special Account, from July 1st, 1856, to June 30th 1857.*

HEADS OF ACCOUNT.	APPROPRIATIONS for 1856.	APPROPRIATIONS for 1857.	EXPENDITURES from July 1, 1856, to Dec. 31, 1856.	EXPENDITURES from Jan. 1, 1856, to June 30, 1857.	TOTAL EXPENDITURES, Twelve Months
Asylum for Idiots .....	\$120 00	\$240 00		\$260 00	\$260 00
Building Loan Stock .....	50,000 00	50,000 00			
Charges on Arr's of Taxes for Bureau of Arrears...	5,000 00	5,000 00	54 00		54 00
Charges on Arrears of As- sessments, Bur'u of Arr's Common Schools, for State	5,000 00	5,000 00			
½ mill.....	271,639 40	383,805 37		231,460 31	231,460 31
Do do for City.....	598,351 36	1,100,410 82	391,201 47	495,000 00	886,201 47
Croton Aq. Dep., for Sew'r under the direction of the Croton Aq. Board.....	388,650 00	500,000 00	138,211 21	69,088 83	207,300 04
Croton Aque., for raising mains in Fifth avenue ..	58,000 00	48,100 00			
Croton Aq., New Reserv'r. Central Park, int. on debt	50,000 00	300,000 00		5,210 00	5,210 00
County Clerk's Office.....	21,350 00	13,550 00	10,506 47	9,977 50	20,483 97
Court of Common Pleas....	7,000 00	7,000 00	911 00	1,651 50	2,562 50
City Inspector's liens on lots	5,000 00	5,000 00	1,582 87		1,582 87
Deaf and Dumb Asylum...		2,700 00	1,900 00	600 00	2,500 00
Fencing vacant lots.....	2,000 00	2,000 00	1,689 21	396 54	2,085 75
Institution for the Blind.....		2,210 00	1,080 00		1,080 00
Interest on Assessments....	20,000 00	20,000 00			
New York Javen. Asylum For Redemption of Public Education Stock.....	40,000 00	40,000 00	24,221 95	10,038 16	34,260 11
Refunded on Assess't Sales...		12,357 36			
Refunded on Tax Sales.....	25,000 00	25,000 00	3,063 39	182 03	3,245 42
Repairs to Sidewalks, ordi- nance of 1853.....	5,000 00	5,000 00	28 85		28 85
Surrogate's Office.....		20,000 00			
Superior Court.....	12,000 00	12,370 00	6,391 53	8,315 24	14,706 77
Streets Opening.....	6,000 00	6,000 00	3,300 00	3,300 00	6,600 00
Streets Paving.....	818,511 55	800,000 00	519,773 72	33,059 10	552,832 82
State Mill tax.....	497,700 00	600,000 00	158,847 09	105,188 83	264,035 92
Redemption of Rev. Bonds	608,747 84	511,710 11	308,826 05	200,000 00	508,826 05
Redemption of Assess't Bonds	5,100,000 00	6,512,000 00	3,283,701 00	4,180,865 00	7,464,566 00
Wells and Pumps.....	1,000,000 00	375,000 00	101,000 00	40,100 00	141,100 00
Croton Aque. Extension.....		2,000 00	150 00	123 24	273 24
Judgments.....	113,000 00		50,739 56	2,965 21	53,704 77
Commissioners of Records, Paid by County Treasurer, by order of Supreme Ct			75,915 28	36,743 41	112,658 69
Central Park, awards.....			150,000 00		150,000 00
New Reservoir, awards....			6,051 38		6,051 38
			98,700 91	985,070 46	1,083,771 37
			10,322 64	455,614 00	465,936 64
TOTALS.....	\$10,209,306 15	\$11,655,074 01	\$5,361,317 41	\$6,856,189 99	\$12,217,507 40







Salaries.....	300,000 00	290,000 00	225,000 00	200,000 00	200,000 00	200,000 00	322,000 00	300,000 00	300,000 00	412,500 00
Sanitary Tables, Crocks, Aqueduct Department.....	140,000 00	1,500 00	1,500 00	1,500 00	1,500 00	1,500 00	1,500 00	1,500 00	1,500 00	1,500 00
Water Pipes and Laying.....	140,000 00	1,500 00	112,500 00	112,500 00	112,500 00	112,500 00	112,500 00	112,500 00	112,500 00	91,300 00
Cleaning Streets.....	200,000 00	270,000 00	350,000 00	350,000 00	350,000 00	350,000 00	350,000 00	350,000 00	350,000 00	250,000 00
Street Expenses and Repairs.....	200,000 00	310,000 00	100,000 00	100,000 00	100,000 00	100,000 00	100,000 00	100,000 00	100,000 00	60,000 00
Debt of Belgian Pavement.....	8,144 40	185,641 46	129,971 91	129,971 91	129,971 91	129,971 91	129,971 91	129,971 91	129,971 91	383,806 37
Common Schools—for State.....	267,968 86	447,487 46	604,000 00	604,000 00	604,000 00	604,000 00	604,000 00	604,000 00	604,000 00	1,022,354 36
Commissioners of Record.....	50,000 00	50,000 00	50,000 00	50,000 00	50,000 00	50,000 00	50,000 00	50,000 00	50,000 00	50,000 00
Building Loan Stock, Nos. 2 and 3.....	185,000 00	190,000 00	200,000 00	200,000 00	200,000 00	200,000 00	200,000 00	200,000 00	200,000 00	456,500 00
Indexing Records, County Offices.....	128 08	168 34	361 06	361 06	361 06	361 06	361 06	361 06	361 06	40,000 00
Judges Supreme Court.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	40,000 00
Lighting Lenny District.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	240 00
New York State Lunatic Asylum.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	2,240 00
Do. Juvenile Asylum.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	2,700 00
Do. Asylum for Idiots.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	825,500 00
Institution for Blind.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	12,357 36
Do. Deaf and Dumb.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	611,740 50
Public Education Stock.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
State Mill Tax.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Washington Square Iron Railing Stock.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Water Loan Interest.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Water Loan Interest.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Arrestees of Previous Year.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Raising Hanover Reef.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Repairing County Jail.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Monument to Major General Worth.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Graving Broadway.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Graving Bowery and Chatham street.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Graving Tench avenue.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Ward Maps and Surveys for Tax Commissioners.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Central Department of Police.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Society for Reformation of Juvenile Delinquents.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Changes on Arrivals of Taxes and Assessments.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Statute-book Twenty-sixth Ward.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Do. Twentieth Ward.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Contingencies of Mayor's Office.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Iron Pavement.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Parquet Wall Fifth at Fourth and Lexington av.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Repairing Public Buildings in opening streets.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Wells and Pumps, repairing.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
<b>TOTAL TAX LEVIED.....</b>	<b>\$3,250,180 47</b>	<b>\$2,924,384 99</b>	<b>\$3,373,328 08</b>	<b>\$3,069,650 05</b>	<b>\$4,141,255 14</b>	<b>\$5,143,622 89</b>	<b>\$7,075,425 72</b>	<b>\$8,196,668 62</b>	<b>\$9,270,180 00</b>	<b>\$10,341,668 00</b>

\* Of the tax of 1864, for this account \$85,000 was unexpended in that year, and leaves only \$15,000 to be levied in 1865.

## STATEMENT No. 5.

RECEIPTS of the Commissioners of the Sinking Fund for the REDEMPTION of the CITY DEBT, during the year ending June 30th, 1857.

Received from Butchers' Stands .....	\$15,228 68
" " Bonds and Mortgages .....	33,979 50
" " Commutation of Water Lot Rent.....	3,064 01
" " Fire Loan Property .....	1,865 00
" " Interest on City Stocks.....	220,759 15
" " " " Bonds .....	45,642 86
" " Licenses, per Clerk of Common Council.....	28,457 00
" " Market Fees .....	73,113 68
" " Market Cellar Rents.....	17,050 64
" " Public Building Stock redeemed.....	31,175 00
" " Revenue Bonds .....	1,317,300 00
" " Real Estate .....	71,649 24
" " Street Vaults .....	20,137 08
" " Water Lot Rent.....	170 73
" " Water Loan (7 per cent.) redeemed.....	209,002 00
<b>Total amount of receipts.....</b>	<b>\$2,088,594 57</b>

## INVESTMENTS AND PAYMENTS during the same period:

Invested in City Stocks .....	\$884,083 00
" Revenue Bonds.....	917,300 00
Paid for Redemption of 7 per cent. Water Loan, of 1857 .....	990,488 00
" Interest on Stocks purchased.....	2,605 07
" on account of Real Estate .....	1,075 70
" Salary of Clerk.....	300 00
" for Surveys, Maps, and Appraisers' fees .....	228 55
" Interest on Bonds and Mort., paid in error...	50 00
" on account of Market Cellars.....	18 60
" for Printing and Advertising.....	137 81
<b>Excess of Drafts over Receipts.....</b>	<b>\$707,692 16</b>
<b>Deduct for Warrants Outstanding.....</b>	<b>11,050 00</b>
<b>Advance from Sinking Fund, for payment of Interest.....</b>	<b>\$698,642 16</b>
<b>Add amount of Overdrafts, July 1, 1856.....</b>	<b>317,840 21</b>
<b>Total amount of Advance from Sinking Fund for payment of Interest.....</b>	<b>\$1,016,482 37</b>

## STATEMENT No. 6.

RECEIPTS of the Commissioners of the Sinking Fund for the PAYMENT of INTEREST on the CITY DEBT, during the year ending June 30th, 1857.

Received for Croton Water Rents .....	\$719,613 94
“ “ Central Park Rents .....	5,224 75
“ “ Fines and Penalties .....	12,094 58
“ “ Interest on Bonds and Mortgages .....	35,437 78
“ “ “ “ Revenue Bonds .....	47,819 20
“ “ “ “ Central Park Stock, returned .....	98 76
“ “ Justices' Courts .....	8,957 21
“ “ Licenses, per First Marshal .....	10,273 50
“ “ Marine Court .....	6,413 46
“ “ Mayoralty Fees .....	26 00
“ “ Police Courts .....	1,375 55
“ “ Personal Property .....	900 00
“ “ Rents on Real Estate .....	313,726 25
“ “ Revenue Bonds .....	700,000 00
“ “ Night Soil Contracts .....	2,000 00
<b>Total amount of Receipts .....</b>	<b>\$1,863,960 98</b>
<b>Balance in Bank, July 1, 1856 .....</b>	<b>343,098 62</b>
<b>Cash means for the year .....</b>	<b>\$2,207,059 60</b>

## PAYMENTS during the same period.

Paid for interest on City Stocks .....	\$889,437 27
“ on account of Croton Water Rents .....	565 81
“ on account of Auction Sale of Leases of Docks and Slips .....	155 00
“ for buildings foot of 86th street, E. R. (ferry) .....	2,000 00
“ Printing and Advertising .....	299 24
<b>Balance, July 1, 1857 .....</b>	<b>\$1,314,602 28</b>
<b>Balance to Sinking Fund, July 1st, 1856 .....</b>	<b>245,995 21</b>
<b>Total Balance, July 1, 1857 .....</b>	<b>\$1,560,597 49</b>
<b>paid to Sinking Fund for debt .....</b>	<b>1,016,492 37</b>
<b>Cash Balance in Bank, July 1, 1857 .....</b>	<b>\$544,105 12</b>

STATEMENT No. 7.

PERMANENT CITY DEBT, *Redeemable from the Sinking Fund, July 1st, 1857.*

5 per cent. Water Stock . . . . .	redeemable Jan. 1st, 1858.	\$3,000,000 00
5 " " . . . . .	" Jan. 1st, 1860.	2,500,000 00
5 " " . . . . .	" Nov. 1st, 1870.	3,000,000 00
5 " " . . . . .	" July 12th, 1875.	255,600 00
5 " " . . . . .	" Nov. 1st, 1880.	2,147,000 00
5 & 6 per cent. Croton Water Stock, " . . . . .	" Feb. 1st, 1890.	1,000,000 00
5 per cent. Fire Indemnity " . . . . .	" May 10th, 1868.	402,768 00
5 " Building Loan " No. 3, " . . . . .	" Nov. 1st, 1870.	75,000 00
5 " " " " No. 4, " . . . . .	" Nov. 1st, 1873.	115,000 00
5 " Water (New Res.) " . . . . .	" Oct. 1st, 1875.	29,100 00
5 " Central Park Fund, " . . . . .	" July 1st, 1898.	713,200 00
6 " Water (New Res.) " . . . . .	" Oct. 1st, 1875.	985,500 00
6 " Central Park Fund" . . . . .	" July 1st, 1887.	1,198,300 00
Total Amount of Debt, July 1, 1857 . . . . .		\$15,421,468 00

*Less—*

Amount of *Stocks* and *Bonds* held by the Commissioners of the Sinking Fund, for the redemption of the City Debt, (see Statement No. 10) viz:

Corporation Stocks . . . . .	\$4,487,061 00
" Bonds . . . . .	500,000 00
Bonds and Mortgages . . . . .	906,990 04
	<hr/>
	\$5,894,051 04

Deduct amount advanced from *Fund, for Interest* 1,016,492 37 **4,877,558 67**

Amount of Debt unprovided for, July 1st, 1857. . . . . **\$10,543,901 33**

## STATEMENT No. 8.

FUNDED DEBT, *Redeemable from Taxation, July 1st, 1857.*

per cent. Public Building Stock, No. 3, payable Nov. 1st, 1857		\$50,000 00
" " " " " "	1858	50,000 00
" " " " " "	1859	50,000 00
" " " " " "	1860	50,000 00
" " " " " "	1861	50,000 00
" " " " " "	1862	50,000 00
" " " " " "	1863	50,000 00
" " " " " "	1864	50,000 00
" " " " " "	1865	50,000 00
" " " " " "	1866	50,000 00
" N. Y. City Stk. for Docks and Slips, "	1867	50,000 00
" " " " " "	1868	50,000 00
" " " " " "	1869	50,000 00
" " " " " "	1870	50,000 00
" " " " " "	1871	50,000 00
" " " " " "	1872	50,000 00
" " " " " "	1873	50,000 00
" " " " " "	1874	50,000 00
" " " " " "	1875	50,000 00
" " " " " "	1876	50,000 00
" Public Education Stock, payable May 1st,	1873	154,000 00
*Total amount, July 1st, 1857.....		<u>\$1,154,000 00</u>

The sum of \$4,657 36 is to be raised by *tax, annually, for twenty years*, to constitute a fund for the redemption of the Public Education Stock, when it becomes due.

## STATEMENT No. 9.

FUNDED DEBT, *Redeemable from Central Park Assessments, July 1st, 1857.*

per cent. Central Park Ass't Fund S'k, red'ble Feb. 5, 1859, \$1,600,000 00

STATEMENT No. 10.

STOCKS AND SECURITIES, held by the Commissioners of the Sinking Fund for the redemption of the City Debt, July 1st, 1857.

5 per cent. Water Stock . . . . .	Redeemable Jan. 1st, 1858	\$298,659 00
5 " " " . . . . .	" Jan. 1st, 1860	522,497 00
5 " " " . . . . .	" Nov. 1st, 1870	176,912 00
5 " " " . . . . .	" July 12th, 1875	57,900 00
5 " " " . . . . .	" Nov. 1st, 1880	2,087,025 00
5 and 6 per ct. Croton Water Stock, " . . . . .	" Feb. 1st, 1890	500,000 00
5 per cent. Fire Indemnity " " . . . . .	" May 5th, 1868	169,368 00
5 " Public Building " No. 3, " . . . . .	" 1861 to 1866	200,200 00
5 " Building Loan " No. 4, " . . . . .	" Nov. 1st, 1873	40,000 00
5 " Central Park " " . . . . .	" July 1st, 1898	309,600 00
5 " Public Education " " . . . . .	" May 1st, 1873	104,000 00
5 " Stocks for Docks and Slips, " . . . . .	" Nov. 1st, 1875	8,000 00
5 " Water (New Reservoir) Stk., " . . . . .	" Oct. 1st, 1875	6,100 00
6 " Central Park Ass't Fund " " . . . . .	" Feb. 5th, 1859	6,800 00
Total amount of Stocks, July 1st, 1857 . . . . .		\$4,487,061 00
Revenue Bonds of 1857 . . . . .		500,000 00
Total amount of Stocks and Bonds . . . . .		\$4,987,061 00
Bonds and Mortgages taken on Sales of Real Estate. \$851,490 04		
Fire Loan Bonds and Mortgages . . . . .		45,500 00
Bond of Hudson River Railroad Company . . . . .		10,000 00
		<u>906,990 04</u>
		\$5,894,051 04
Deduct amount advanced from fund for payment of interest . . . . .		1,016,492 37
* Total Investment, July 1st, 1857 . . . . .		<u>\$4,877,558 67</u>

\* In addition to these assets, and the annual revenues by law appropriated to this Fund, the REAL ESTATE belonging to the Corporation, estimated as worth, (exclusive of the Croton Aqueduct and Reservoir,) more than twenty-seven million of dollars, is also pledged for the redemption of the City Debt.

## STATEMENT No. 11.

## TREASURY LOAN ACCOUNT.

Revenue Bonds issued in anticipation of the Tax of 1856 and  
1857, during the year ending June 30th, 1857, viz:

6 per cent Revenue Bonds.....	\$2,119,050 00
7 per cent " " .....	3,623,110 00
7 per cent. Special Loan of 1856.....	600,000 00
Total Amount.....	<u>\$6,342,160 00</u>

There has been issued of the above amount, during the year  
1856.....

1856.....	\$2,212,610 00
Do do do do 1857.....	4,129,550 00
Total amount.....	<u>\$6,342,160 00</u>

There has been paid off during the same period, as follows, viz:

Revenue Bonds of 1856, paid in 1856.....	\$2,201,010 00
Special Loans of 1856, paid in 1856.....	1,110,000 00
Total paid in 1856.....	<u>\$3,311,010 00</u>

Revenue Bonds of 1856, paid in 1857.....	\$3,380,865 00
Special Loans of 1856, paid in 1857.....	350,000 00
Total paid in 1857.....	<u>\$3,730,865 00</u>

Bonds and Loans of 1856, paid in 1856.....	\$3,311,010 00
Do do do 1857.....	3,730,865 00
Total Bonds and Loans paid for the year.....	<u>\$7,041,875 00</u>



## STATEMENT No. 12.

*Advances of 70 per cent., made under the ordinance of December 31, 1854.*

John Slattery, 79th street, sewer, (closed) .....	\$22,985 46
Terrence Farley, 51st street, " do .....	15,658 15
John Quinn, 57th street, regulating.....	12,520 57
Jos. Lynch, 47th street, " .....	8,500 00
John Quinn, 52d street, " (closed) .....	1,059 80
J. L. Brown, 49th street, sewer .....	14,569 10
J. P. Morrill, 42d street, regulating, (closed) .....	15,377 75
P. Fohey, Lexington avenue, " .....	1,000 00
Do, 3d avenue, paving .....	7,155 90
Oscar Taylor, 55th street, regulating.....	15,450 74
John Bowen, 5th avenue, sewer.....	4,801 30
Charles Devlin, 52d street, regulating.....	4,144 00
Jas. Humes, 54th street, " .....	8,558 56
John Kinsley, 51st street, " .....	1,075 20
W. J. McDevitt, 45th street, sewer .....	2,459 43
John Kinsley, 44th street, regulating .....	989 00
S. Concklin, 52d street. " .....	770 70
C. Smith, 55th street, " .....	2,152 29
T. Farly, 6th avenue, " .....	2,983 63
M. Tracy, 56th street. " .....	2,202 90
T. Farly, 5th avenue, " .....	7,493 19
<b>Total amount.....</b>	<b>\$141,906 60</b>

## INTEREST DEDUCTED ON SETTLEMENTS.

G. C. Harsin, 79th street, sewer.....	\$2,088 96
T. Farly, 51st street, " .....	784 14
J. Quinn, 52d street, regulating .....	55 19
J. P. Morrill, 42d street " .....	1,047 71
	<b>\$3,926 00</b>

## STATEMENT No. 13.

LIST OF ASSESSMENTS *confirmed by the Common Council during the year ending June 30, 1857.*

CONFIRMED IN 1856.

Willet street, Grand to Broome, flagging, &c.....	\$206 57
Sixth avenue, One hundred and twenty-third and One hundred and twenty-ninth street, flagging, &c.....	1,427 00
Twenty-ninth st., Fourth and Madison avenues, flagging..	87 55
Eighty-fifth street, First and Third avenues, regulating and grading .....	1,386 50
Willet street, 181, to Division, flagging.....	133 51
Eighty-third st., Avenue A and Third av., flagging, &c...	28,747 00
Forty-ninth street, Third and Fifth avenues, flagging....	3,440 89
Fifth av., Forty-second to Forty-seventh st., regulating..	1,420 33
Thirty-sixth st., Fourth and Lexington av., regulating, &c.	795 80
Eleventh street, Dry Dock street to East river, grading..	1,537 67
Goerck street, 23, 29 and 31, curb, gutter and flagging...	148 82
Thirty-fifth street, Broadway and Seventh av., flagging..	239 22
Sixth avenue, 499, 529, (street numbers.) flagging....	191 89
Nineteenth street, First and Second avenues, flagging....	289 93
Irving place and Fourteenth street, bridge stones .....	282 83
Fifteenth st., south side, First and Second avs., fencing..	149 93
Thirty second street, Ninth and Eleventh avenues, fencing.	449 86
Sixty-fifth street, north side, First and Second avenues, wells and pumps .....	441 21
Third avenue, crosswalks, Forty-fourth to Eighty-first st., One hundred and tenth and One hundred & thirtieth sts.	2,918 56
Thirty-fourth street, Fifth and Sixth avenues, fencing....	307 48
Fifty-fourth street, Fifth and Sixth avenues, flagging....	2,305 54
Nineteenth street, First and Second avenues, fencing ....	484 89
Thirty-sixth and Thirty-eighth streets, Sixth avenue and Broadway, fencing .....	1,156 84
Fencing Thirtieth street, Sixth and Seventh avenues....	249 90
Carried forward .....	\$48,799 67

Brought forward.....	\$48,799 67
Third avenue, Forty-fourth to Sixty-first street, flagging..	3,426 37
Fifty-first street, Broadway and Eighth avenue, paving ..	2,556 02
Fiftieth street, Ninth to Tenth avenue, regulating .....	2,742 92
Thirty-seventh st., Second av. to East river, regulating..	3,278 56
Thirty-seventh and Thirty-eighth streets, Fourth to south- east of Eleventh avenue.....	1,113 61
Forty-fifth street, Sixth and Seventh avenues, paving.....	1,844 82
Forty-sixth street, Ninth to Eleventh avenue, paving.....	4,141 28
Ninth street, No. 160, curb and gutter .....	114 31
Forty-sixth street, Sixth and Seventh avenues, flagging...	535 15
Twelfth street, Avenue A and B, flagging .....	261 66
Forty-fourth street, Third and Fourth avenues, flagging..	669 06
Henry street, Rutgers street to Ward School No. 2.....	1,594 53
Forty-seventh street, 312 feet north of Ninth av., sewer..	4,690 34
Sewer, Spring to Mulberry street.....	551 79
Walker street, Bowery and Eldridge streets, sewer.....	2,393 21
Forty-fourth street, Tenth avenue to Hudson river, sewer..	20,354 93
Park place, Church to Greenwich street, sewer.....	2,861 57
Fifth street, Bowery, Second avenue and Sixth st., sewer.	2,896 64
Essex street, Grand to Broome, sewer .....	1,680 58
Fifteenth street, Avenue A to First avenue, sewer.....	1,998 70
Flagging south side Fifth street, Bowery and Second av..	285 00
Flagging in front of Nos. 272, 274 and 276 Houston st. ..	39 24
Paving & flagging Thirty-fifth st., Tenth & Eleventh avs.	2,352 48
Regulating, &c., Thirty-fourth street and Fourth avenue..	1,243 68
Regulating, &c., Thirty-eighth st., Ninth and Tenth avs..	1,432 34
Curb and gutter and crosswalks, One hundred and twen- tieth street, Third avenue to East river .....	3,069 20
Regulating and paving Sixth avenue, Forty-second and Forty-eighth streets .....	9,027 11
Flagging and curb and gutter, Eleventh street, Broadway and University place.....	415 22
Regulating Forty-third street, from Third to Fifth avenue.	4,544 66
Flagging Eighteenth street, First and Second avenues...	234 65
Carried forward.....	\$131,349 50

Brought forward . . . . .	\$181,849 30
Paving Forty-seventh street, Seventh and Eighth avenues.	1,480 89
Paving Eighth avenue, from Fifty-first to Fifty-third st. . .	1,807 07
Flagging Tenth av., from Forty-sixth to Fifty-fourth st. .	1,840 50
Flagging No. 359 Seventh avenue, and easterly corner of Thirty-fifth street and Seventh avenue. . . . .	224 46
Flagging and curb and gutter Twentieth street, between Avenues C and D . . . . .	399 89
Flagging Eighteenth street, south side, between Third ave- nue and Irving place . . . . .	197 46
Fencing corner Broadway and Thirty-first street. . . . .	136 58
Flagging Twelfth street, from Avenue C to Dry Dock st.	477 25
Paving, &c., Fifty-second street, between Eighth avenue and Broadway. . . . .	1,642 96
Flagging and curb and gutter, Fiftieth street, between Second and Third avenues. . . . .	1,679 89
Crosswalks Sixth avenue, Forty-eighth to Forty-ninth st.	816 10
Regulating and paving Fifth avenue, from Forty-second to Forty-ninth street . . . . .	18,872 08
Crosswalks, Third avenue, from One hundred and tenth street to Harlem river . . . . .	3,841 22
Flagging Ninth street, between Avenues C and D. . . . .	88 85
Flagging Thirty-second st., bet. Broadway and Fifth av. .	341 25
Flagging Fourth avenue, between Twenty-eighth and Twenty-ninth streets. . . . .	152 24
Flagging Ridge street, between Broome and Rivington. .	559 50
Paving Duane street, between Broadway and Hudson. . . .	11,426 62
Regulating One hundred and twenty-first street, from Third avenue to East river. . . . .	7,578 00
Flagging Thirtieth street, bet. Third and Lexington avs.	41 85
Flagging Fifth street, between First and Second avenues, and First avenue, Fifth and Sixth streets. . . . .	832 91
Regulating Fifty-eighth st., bet. Seventh and Eighth avs.	1,585 71
Flagging, curb and gutter, One hundred and eighteenth street, between Third avenue and Harlem river. . . . .	4,250 87
Carried forward. . . . .	<u>\$186,061 95</u>

Brought forward.....	\$186,061 95
Fencing Thirty-sixth street, bet. Sixth and Lexington avs.	608 83
Paving and flagging Fortieth street, between Tenth and Eleventh avenues .....	2,005 88
Flagging Fourth av., between One hundred and twenty-seventh and One hundred and twenty-eighth streets....	99 36
Flagging Ninth av., bet. Fifty-second and Fifty-third sts.	1,098 43
Paving Thirty-sixth street, from Tenth to Eleventh avenue.	1,050 86
Fencing southeasterly corner Second avenue, Thirty-second, Thirty-third and Thirty-fourth streets.....	240 53
Alter grade, Mulberry street, between Canal and Hester.	646 01
Flagging Forty-seventh st., bet. Seventh and Eighth avs.	707 15
Fencing Twenty-eighth street, bet. Sixth and Seventh avs.	34 03
Paving Fortieth st., bet. Eleventh av. and Harlem river..	1,662 41
Flagging, and curb and gutter, Forty-ninth street, between Ninth and Eleventh avenues.....	2,913 46
Paving and flagging Fifty-fourth street, between Fourth and Fifth avenues .....	7,882 54
Paving and flagging Fifty-third street, between Ninth and Tenth avenues .....	2,605 27
Fencing Thirty-second street, bet. Broadway and Fifth av.	119 63
Fencing Twenty-fifth street, bet. Ninth and Tenth avs....	76 43
Fencing Tenth av., bet. Thirty-eighth and Fortieth sts...	60 93
Fencing Thirty-fourth st., bet. Tenth and Eleventh avs..	173 41
Flagging and paving Sixty-first street, between Second and Third avenues.....	5,928 37
Fencing Twenty-third, Twenty-fourth, Thirty-second, Thirty-sixth and Fortieth streets.....	607 48
Fencing Thirty-seventh st., bet. Broadway and Eighth av.	292 23
Fencing Thirty-second st., bet. Fifth and Madison avs...	201 04
Flagging, and curb and gutter, Second avenue, between Thirtieth and Thirty-third streets .....	1,984 13
Flagging, and curb and gutter, Mott street, from No. 200 to corner of Spring street .....	213 27
Paving Thirty-seventh street, from Tenth to Eleventh av.	1,557 90
Carried forward.....	\$218,831 63

Brought forward . . . . .	\$218,831 68
Flagging Thirty-first street, bet. Broadway and Fifth av.	266 89
Flagging Twenty-ninth st., bet. Seventh and Eighth avs.	727 12
Fencing Twenty-third st., bet. Seventh and Eighth avs.	69 68
Flagging in front of 66 and 66½ Carmine street . . . . .	68 68
Fencing Twenty-sixth and Twenty-seventh streets, between Fourth and Fifth avenues . . . . .	144 23
Flagging Thirty-sixth st., bet. Sixth and Lexington avs.	1,212 97
Flagging Fifty-third street, bet. First and Third avenues.	3,388 48
Flagging Thirty-sixth st., bet. Broadway and Eleventh av.	1,858 75
Flagging Worth street, bet. Broadway and Elm street . . .	839 85

*Sewers.*

Leonard street, from West Broadway to Hudson street . . .	1,570 18
Centre street, from Cross to Chambers . . . . .	1,923 78
Walker street, Division to Eldridge . . . . .	3,462 30
East Broadway, Gouverneur to Montgomery street . . . . .	1,674 32
Duane street, from Greenwich to Hudson . . . . .	1,260 70
Eldridge street, from Stanton to Rivington . . . . .	1,646 84
Canal street, from Centre to near Bowery . . . . .	6,414 74
Washington street, to and through Spring to Greenwich . .	1,958 18
Pitt street, from Houston to near Stanton . . . . .	1,561 48
Ludlow street, from Grand to Broome . . . . .	975 22
Hudson street, from Dominick to Spring . . . . .	1,189 84
Thompson street, from Amity to crown . . . . .	886 37
Worth street, West Broadway to Hudson . . . . .	1,618 90
Broome street, from Bowery to Eldridge . . . . .	3,188 27
Eleventh avenue, bet. Forty-second and Forty-fourth sts.	3,038 18
Fifty-first street, from Ninth avenue to Hudson river . . .	30,248 13
Houston street, from Thompson to Sullivan . . . . .	754 48
Carlisle street, from Washington to Greenwich . . . . .	761 26
Pell street, from Mott to near Bowery . . . . .	1,940 57
Forty-eighth street, between Third and Fourth avenues . .	5,515 22
Twenty-eighth street, to and through Tenth avenue to Twenty-seventh street . . . . .	3,954 50
Carried forward . . . . .	<u>\$202,951 14</u>



Brought forward.....	\$302,951 14
Thirty-fifth street, from Fifth to Madison avenue.....	2,771 61
Ridge street, between Stanton and Rivington.....	1,804 62
Greenwich street, from Troy to Hammond.....	1,903 42
Forsyth street, between Grand and Hester.....	1,351 82
Ludlow street, from Hester to Grand.....	1,403 64
Harrison street, from Hudson street to river.....	4,722 22
Barrow street, from near Hudson to Washington.....	3,616 47

*Receiving Basins.*

Southeasterly corner of Grand and Forsyth streets.....	195 54
Corner of Stanton and Ludlow streets.....	203 14
Southeast corner of First street and Second avenue.....	169 70
Intersection of Liberty and West streets.....	458 98

## CONFIRMED IN 1857.

Flagging Broadway, west side, between Thirty-fourth and Thirty-sixth streets.....	246 71
Flagging Suffolk street, in front of Nos. 168, and curb, &c.	290 89
Flagging Twenty-fifth street, between Sixth and Seventh avenues.....	867 22
Flagging Twenty-third street, between Second and Lexing- ton and Third avenues, Twenty-third and Twenty-fourth streets.....	801 41
Flagging Forty-first street, from Third to Fourth avenue.	644 23
Flagging Sixtieth street, between Broadway and Ninth av.	4,426 03
Flagging Eleventh street, between First and Second avs.	420 07
Flagging Eleventh street, between Avenues A and B....	1,025 94
Flagging Seventh avenue, between Forty-sixth and Forty- ninth streets.....	738 00
Flagging Twenty-seventh street, between First and Second avenues.....	91 41
Flagging Macdougall street, No. 29, and Nos. 2 and 54 Charlton street.....	315 27
Flagging Laurens street, in front of Nos. 124 and 126....	160 34
Paving Forty-eighth street, from Eighth to Ninth avenue.	1,564 30
Carried forward.....	\$388,144 07



Brought forward.....	\$333,144	07
Flagging Seventeenth street, south side, between Seventh and Eighth avenues.....	635	48
Flagging Vandam street in front of Nos. 35, 37, and 39..	61	56
Flagging Forty-first street, between Broadway and Seventh avenue.....	564	86
Fencing Forty-third street, corner of Ninth avenue.....	160	00
Flagging Forty-first street, between Ninth and Tenth avs.	746	46
Paving Park place, from Church street to College place..	3,511	86
Flagging Twenty-sixth and Twenty-seventh streets, between Fourth and Fifth avenues.....	4,260	11
Flagging Carmine and Clarkson streets, from No. 75 to Hudson street.....	1,186	66
Paving Thirty-sixth street, bet. Second and Third avs....	371	42
Flagging Columbia street, east side, between Grand and Houston.....	1,251	84
Regulating Forty-second street, from Tenth to Twelfth avs.	27,462	25
Flagging Fifty-fourth street, from Third to Fourth avenue	5,647	32
Flagging Seventh avenue, between Seventeenth and Eighteenth streets.....	153	34
Flagging Twenty-first street, north side, between Eighth avenue and No. 187.....	171	35
Flagging Houston street, from Avenue D to the Ferry...	794	26
Flagging Thirty-sixth st., between Second and Third avs.	513	62
Paving, &c., Forty eighth street, from Third avenue to East river.....	7,376	30
Flagging One hundred and Twenty-seventh street, between Fourth and Fifth avenues.....	613	96
Flagging Fifty-second street, between Second and Third avenues.....	3,048	78
Flagging Fifty-eighth street, between Seventh and Eighth avenues.....	2,925	04
Flagging Seventy-eighth street, bet. Third and Fifth avs.	4,447	05
Flagging Thirty-fifth street, between Third and Fifth avs.	5,457	71
Carried forward.....	\$404,505	30

Brought forward . . . . .	\$404,505 30
Flagging Third avenue, between Thirty-seventh and Forty-first streets . . . . .	1,062 73
Filling Forty-fifth and Forty-sixth streets, between Tenth and Eleventh avenues . . . . .	1,018 91
Flagging Thirty-fourth street, north side, between Fourth and Fifth avenues, &c. . . . .	373 56
Flagging Third avenue, between Sixty-first and Eighty-sixth streets . . . . .	13,143 84
Flagging Fifty-second street, between Eighth avenue and Broadway . . . . .	839 01
Flagging Twenty-third street, between Second and Third avenues . . . . .	68 82
Flagging Varick street, between Spring and Vandam . . . . .	173 05
Regulating and grading Fifty-seventh street, from Eighth to Ninth avenue . . . . .	5,973 35
Flagging, curb and gutter, Mott street, between Spring and Prince . . . . .	438 47

*Sewers.*

Thirty-fourth street, from Second to Third avenue . . . . .	3,132 12
Vestry street, from Greenwich to Hudson . . . . .	3,140 31
Twenty-eighth street, from Eighth avenue, 400 feet west . . . . .	2,381 50
Second avenue, from Fourth to near Fifth avenue . . . . .	751 51
Madison street, from Jefferson to Montgomery . . . . .	3,979 63
Fourth avenue, between Thirtieth and Thirty-first streets . . . . .	1,375 73
Thirty-fourth street, between Third and Lexington avs . . . . .	1,826 90
Horatio street, from Eighth avenue to Greenwich street . . . . .	668 57
Thirty-fourth street, between Second and Third avenues . . . . .	3,106 13
Fifty-fifth street, from Eighth avenue to Broadway . . . . .	2,767 33
Bowery, from Sixth to near Fifth street . . . . .	1,211 77
Thirteenth street, from Fourth street to near Eighth av . . . . .	785 41
Forty-fifth street, from Ninth avenue to 200 feet west . . . . .	1,417 72
Broome street, between Green and Houston . . . . .	870 34
Seventy-ninth street, Fifth avenue to East river . . . . .	50,491 02
Carried forward . . . . .	\$505,504 15



Brought forward.....	\$505,504	15
Bowery, west side, between Broome and Seventh streets..	10,866	15
Fifty-first street, between Second and Third avenues.....	5,896	05
Bedford street, from Carmine to Harrison street.....	2,182	92
Fourth avenue, east side, between Ninth and Tenth sts...	1,023	32
Hudson street, to and along Park to Duane, east.....	1,946	71

*Receiving Basin.*

Washington and Gansevoort streets, southeast corner....	176	93
Fencing Lexington av., between Thirty-second and Thirty-ninth streets.....	1,221	37
Regulating Canal street, East Broadway and Centre street.....	7,864	87
Resetting curb and gutter, &c., Forty-first street, between Third and Fifth avenues.....	1,866	16
Flagging, &c., Twelfth street, between Ninth and Tenth avenues.....	840	73
Flagging, &c., Lewis street, between Rivington and Eighth street.....	594	34
Flagging Ludlow street, between Rivington and Stanton streets.....	329	63
Flagging Seventh avenue, between Twenty-ninth and Thirty-fifth streets.....	1,652	92
Fencing Thirty-eighth street between Second and Third avenues.....	186	32
Fencing Thirty-fourth street, do do do	175	07
Fencing Thirty-seventh street do do do	78	37
Flagging Twenty-fifth street, between Ninth and Tenth avenues.....	423	26
Filling lots, Forty-fifth st., between Eleventh and Twelfth avenues.....	569	83
Paving Pine street, between Broadway and William street.....	3,050	93
Carried forward.....	\$546,460	03

Brought forward.....	\$546,460 03
Fencing lots, Forty-second street, between Ninth and Tenth avenues .....	257 10
Flagging, &c., Thirty-fifth street, between Second and Third avenues.....	1,908 68
Filling lots between One hundred and fourteenth and One hundred and twenty-third streets, Second avenue and Avenue A.....	9,325 07
Fencing lots, west side Second avenue, Thirty-fifth and Thirty-sixth streets.....	167 47
Fencing lots, east side Second avenue, Thirty-sixth and Thirty-seventh streets .....	220 22
Fencing lots, east side, Second avenue, Thirty-seventh and Thirty-eighth streets.....	113 35
Regulating Sixty-third street, between Fifth and Sixth avenues .....	16,172 41
Fencing Second avenue, between Thirty-fourth and Thirty-sixth streets .....	111 75
Fencing Thirty-sixth street, between Second and Third avenues.....	66 35

*Sewers.*

In Thirty-second street, between Broadway and Fifth avenue.....	843 60
In Broadway, between Fortieth and Forty-first streets...	2,591 71
In Fortieth street, between Eighth and Ninth avenues....	3,248 46
In Wooster street, between Amity and Bleecker streets ..	1,796 62
Total.....	<u>\$583,282 82</u>

## STATEMENT No. 14.

FIRST DISTRICT COURT—SEPT. 15, 1857—BEFORE JUDGE GREEN.

Abraham Ackerman *agt.* The Mayor, &c., of the City of New York.

*Action to recover for services as Captain of Police of the Ninth Ward, from June 2 to July 16, 1857, amounting to the sum of \$118 72.*

Mr. Lawrence, the defendant's counsel, objected to the recovery, on the following grounds:

1st. That by the Metropolitan Police act, passed April 15, 1857, after the first meeting of the Commissioners under that act, the plaintiff ceased to be a city or county officer, consequently the defendants were not liable to pay his salary; and,

2d. The defendants had no money to pay the same.

The Judge, in delivering his opinion, said that the plaintiff, on the trial of this action, proved that he was, on the 13th day of April, 1857, duly appointed a captain of police for the Ninth Police District, under an act passed April 13, 1853, and continued to perform duty as such captain until the 15th day of July, 1857; also, that the Comptroller of this city had paid him for his said services up to and including the 2d day of June, 1857. The defendants proved, by Mr. Flagg, their Comptroller, that he had, as such, paid to the Treasurer of the State, on account of the Metropolitan Police Commissioners, between the 5th and 20th of July, \$100,000, and had subsequently paid to them, in like manner, \$120,000, making a total of \$220,000; that all of that money had been raised by him in anticipation of the collection of the tax for the current year. It also appeared, by the pleadings, that the defendants, on the 2d day of June, 1857, passed an ordinance entitled "An Ordinance to establish a Bureau of Day and Night Watch, or Municipal Police."

From these facts I have no doubt that the plaintiff still continues to be a policeman, and entitled to his pay from some source. What that source is, is the question I am called upon to decide in this case.

The plaintiff contends that he is entitled to recover his salary from the defendants, under the above-mentioned ordinance. If that ordinance established a day and night watch, as he contends, I have no doubt of the correctness of his views, and that he would be entitled to recover against the defendants in this action. I apprehend, however, the ordinance in question did not establish a day and night watch, as is contended by plaintiff's counsel; on the contrary, by passing that ordinance they attempted to create a Municipal Police, notwithstanding the title of the ordinance. Section two of the ordinance provides that "the officers of the Police Department, as existing under laws passed previous to 1857, who are denominated Captains, &c., shall be officers of the Bureau of Police as now established." Section three, among other things, provides that "The rules and regulations for the government of the police hereby created, heretofore prescribed by the Mayor and Commissioners, shall continue to govern the officers of this bureau," &c. It will thus be perceived, by the language of this ordinance, that the defendants intended to establish a Municipal Police, (which they were not, by law, authorized to do,) and did not create a day and night watch, as the plaintiff's counsel contends. I am, therefore, of the opinion that the ordinance in question is inoperative, and the plaintiff cannot recover under it. By the Metropolitan Police Act all policemen in office at the time of the first meeting of the Board of Commissioners under that act became Metropolitan policemen, and entitled to receive their salaries from the Treasurer of the Commissioners. From aught that appears in this case the plaintiff has not been legally removed from office, and therefore continues to hold the situation of Captain or Lieutenant under the Metropolitan Police Commissioners, and entitled to his pay from them. At all events, I am clearly of an opinion that he has no legal claim against the defendants after the 25th day of April last. The plaintiff's counsel also contends that the defendants are legally liable in this action, because the Comptroller of this city had paid his salary up to the 2d of June, thereby admitting the defendant's liability. It is a well established principle of law that an agent of a corporation cannot, by admission, make his principal liable, where such principal was not liable before such admission was made.

I have, therefore, come to the following conclusions:

*First.* That the defendants, by passing the ordinance entitled "An Ordinance to establish a Bureau of Day and Night Watch, or Municipal Police," attempted to create a Municipal Police, which they were not authorized by law to do; consequently the plaintiff has no claim under that ordinance.

*Second.* That the plaintiff was duly appointed, on the 18th day of April, 1857, and entered on the performance of his duties as such on that day, as a Municipal Policeman, under the act of 1853; that he thus became a Municipal Policeman, and continued to act as such until the 25th day of April, (that being the day of the first meeting of the Board of Commissioners, under "An act to establish a Metropolitan Police District," passed April 15, 1857,) when he ceased to be a Municipal Policeman and became a member of the Metropolitan Police, and as such entitled to his pay from the 25th of April, from said Commissioners; consequently the defendants were not legally liable to pay him after the latter date. His only remedy is in a proceeding against the Metropolitan Police Commissioners, in case they refuse to pay him his salary.

*Third.* The payment of the plaintiff's salary by the Comptroller, up to the 2d day of June last, did not bind the defendants to pay his salary after that period.

I therefore order judgment to be entered for the defendants, with costs, and \$10 extra costs.



STATEMENT No. 15.

**METROPOLITAN POLICE.**

88 WHITE STREET, NEW YORK,  
*August 8th 1857.*

The Auditing Committee, "as provided in section 26, of an act of the Legislature of the State of New York, establishing a Metropolitan Police District, and providing for the government of the same, passed April 15, 1857," met pursuant to call.

PRESENT:

Comptrollers Flagg, of New York, and Lewis, of Brooklyn, also Supervisors Lindsey, of Kings County, and Barton of Richmond County.

The Committee proceeded to organize by calling Comptroller Flagg to the Chair, when W. B. Lewis was appointed Secretary.

The Committee not being full, it was deemed advisable to adjourn to a future day; whereupon, on motion of Supervisor Barton, the Committee adjourned to Wednesday, August 12th at 11 o'clock. A. M.

W. B. LEWIS. *Secretary.*

88 WHITE STREET, NEW YORK,  
*August 12th, 1857.*

The Auditing Committee met pursuant to adjournment.

PRESENT:

Comptroller Flagg in the Chair, and Comptroller Lewis. Secretary and Supervisors Steers of New York, Lindsey of Kings, and Barton of Richmond.

The minutes of the previous meeting were read and approved.

The requisition of the Police Commissioners, relating to the general expenses of the Department, was first taken up, and amended, as follows:

Item of rent of general office, reduced to.....	\$2,500 00
“ Fuel .....	250 00
“ Gas.....	250 00
“ Commissioners’ Pay .....	200 days
“ Contingencies.....	3,000 00

And as amended was passed.

Some diversity of opinion existed, as to what should form a proper basis for the apportionment of the above expenses, when, on motion of Comptroller Lewis, the assessed value of real and personal property in the several counties comprising the Metropolitan Police District, as reported by the State Comptroller, being the valuation of 1856, be taken as said basis, and that the Chairman and Secretary ascertain the proportionate amount to be charged each county, with power to insert the same; which motion was seconded by Supervisor Steers and carried, “Supervisor Barton objecting.” Supervisor Barton, protested against the action of the Committee, in taxing Richmond county for any portion of the general expenses.

The requisition of the Police Commissioners as to the New York force was taken up, and amended as follows:

The item of mounted police was fixed at.....	9
“ “ Patrolmen “ “ .....	851

And as amended, was adopted.

The requisition of the Police Commissioners, as to the force to be employed in the city of Brooklyn, was taken up, and passed without amendment.

No further business appearing, the Committee adjourned, subject to the call of the Chairman and Secretary.

W. B. LEWIS, *Secretary.*

CERTIFICATE OF AUDITING COMMITTEE.

At a meeting held at the office of the Metropolitan Police Commissioners (88 White street,) in the city of New York, Wednesday, August 12th, 1857, of the “Auditing Committee,” organized under

the 26th section of "An Act to establish a Metropolitan Police District and to provide for the government thereof," passed April 15th, 1857, the following members were present, viz:

James R. Steers, President of the Board of Supervisors of New York County.

David Lindsey, President of the Board of Supervisors of Kings county.

Samuel Barton, President of the Board of Supervisors of Richmond County.

Azariah C. Flagg, Comptroller of the City of New York.

William B. Lewis, Comptroller of the City of Brooklyn.

The annexed estimates of the Commissioners, of the amount necessary to be raised for the support of the Metropolitan Police force, for the ensuing year, were considered.

The sums considered requisite and needful, to be raised for the general expenses of the Commissioners are as follows:

#### GENERAL EXPENSES.

Rent of General Office.....	\$2,500
Fuel .....	250
Light .....	250
Pay of four Commissioners at \$8 per day, \$1,600 each	6,400
" Treasurer .....	3,000
" General Superintendent .....	3,000
" Chief Clerk .....	2,000
" Six clerks, \$1,000 each.....	6,000
Contingent expenses.....	3,000
Total.....	<u>\$26,400</u>

The basis of distribution of the general expenses, was fixed upon

the valuation of the taxable property, in the several counties, within the Metropolitan Police District, as assessed in the year 1856, viz:

	Valuation.	Amount of Tax.
New York County.....	\$511,740,491....	\$20,478 60
Kings County.....	101,509,032....	4,062 13
Westchester County.....	37,582,638....	1,503 95
Richmond County.....	8,879,321....	355 32
Total.....		<u>\$26,400 00</u>

#### NEW YORK:

Apportionment of tax to be levied on the city and county of New York, for the purpose of defraying the expense of Police within said city and county.

Pay of Deputy Superintendent .....	\$2,000 00
“ 22 Inspectors, at \$1,200.....	26,400 00
“ 88 Sergeants, at 900.....	79,200 00
“ 851 Patrolmen, at 800.....	680,800 00
“ 44 Doormen .....	30,800 00
“ 4 Surgeons, at \$1,500 .....	6,000 00
“ Rent of Deputy Superintendent's Office .....	3,500 00
“ 25 Patrolmen, for river force, at \$800.....	20,000 00
“ 2 Sergeants, \$900 each .....	1,800 00
“ 4 Boats, 75 “ .....	300 00
“ 9 Mounted Policemen, at \$800.....	7,200 00
“ 9 Horses, at \$150.....	1,350 00
“ Keeping do.....	2,160 00
“ Equipage, Saddles, &c.....	360 00
“ 2 Stable men, at \$500 each .....	1,000 00
“ Shoeing horses.....	200 00
“ Police Telegraph .....	5,000 00
	<u>\$868,070 00</u>
Portion of General Expenses.....	20,478 60
Total.....	<u>\$888,548 60</u>

**BROOKLYN, AND TOWNS IN KINGS COUNTY NOT EMBRACED IN THE CITY OF BROOKLYN.**

Apportionment of Tax to be levied on the county of Kings, for the purpose of defraying the expenses of Police within said county.

Pay of Deputy Superintendent .....	\$2,000 00
“ 30 Sergeants, \$900.....	27,000 00
“ 198 Patrolmen, 800.....	158,400 00
“ 15 Doormen, 700.....	10,500 00
“ 1 Surgeon .....	1,500 00
“ 6 Inspectors, 1,200 .....	7,200 00
	<hr/>
	\$206,600 00
Portion of General Expenses.....	4,062 18
	<hr/>
Total.....	\$210,662 18
	<hr/>

The Auditing Committee hereby approve of the estimate, as reduced by them, and given above, for the support and maintenance of the Police Force, in the Metropolitan Police District, and they hereby report the same to the Board of Supervisors.

JAMES R. STEERS,

*Pres. Board of Supervisors, N. Y. County.*

DAVID LINDSEY,

*Pres. Board of Supervisors, Kings County.*

A C. FLAGG,

*Comptroller of City of New York.*

WILLIAM B. LEWIS,

*Comptroller of City of Brooklyn.*

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ANNUAL REPORT  
OF  
THE COMPTROLLER  
OF THE CITY OF NEW YORK,

Receipts and Expenditures of the City Government,

FOR THE

YEAR 1857.



NEW YORK:  
CHAS. W. BAKER, PRINTER TO THE COMMON COUNCIL.

1857.



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IN COMMON COUNCIL.

MAY 6, 1858.

THE ANNUAL REPORT OF THE COMPTROLLER, of the Receipts and Expenditures of the year, ending December 31st, 1857, was received, laid on the table, and ordered to be printed.

D. T. VALENTINE,

*Clerk of the Common Council.*

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1

**DEPARTMENT OF FINANCE,  
COMPTROLLER'S OFFICE,  
CITY OF NEW YORK, April 30, 1858.**

*To the Common Council:*

The Comptroller submits herewith statements showing—

First. The appropriations, expenditures and receipts of the Corporation for the year ending December 31, 1857.

Second. The moneys borrowed on the credit of the Corporation, the authority for each loan, and the terms upon which it was obtained.

STATEMENT No. 1, appended to this report, gives the general heads of appropriations, expenditures and receipts for the year ending December 31st, 1857, exclusive of the Sinking Funds set apart for the payment of the principal and interest of the city debt.

The total amount received into the city treasury during the year, from all sources except the Sinking Fund, is.....	\$16,256,858 71
. Total expenditures in cash and assessment bonds	16,583,338 69
Excess of expenditures over receipts	<u>\$326,479 98</u>

STATEMENT No. 2, shows the appropriations and expenditures on account of the city government proper for the year ending December 31, 1857.

The total expenditure under these heads amounts to the sum of.....	\$4,571,633 97
The whole of this sum is paid by taxation.	

The amount expended during the year 1856, for the same purpose, was.....	4,589,925 72
Being less than for 1857.....	<u>\$18,391 75</u>

STATEMENT No. 3, shows the appropriations and expenditures on trust and special accounts for the year ending December 31, 1857.

The total amount expended on these accounts, is... \$12,011,704 72

A large portion of this sum is paid by taxation, under general or special laws, viz:

Asylum for Idiots.....	\$260 00
Building Loan Stock.....	50,000 00
Charges on Arrears of Assessments.....	1,051 50
Common Schools, for State.....	281,460 31
"    "    for City.....	1,100,410 82
Central Park, interest on debt.....	255,760 00
Deaf and Dumb Asylum.....	2,870 00
Institution for the Blind.....	1,240 00
New York Juvenile Asylum.....	27,445 65
State Mill Tax.....	511,740 50
Redemption of Revenue Bonds.....	6,399,515 00
Society for the Reformation of Juvenile Delinquents....	8,000 00
Commissioners of Record.....	275,000 00
Judgments.....	223,855 54
	<u>\$3,088,609 32</u>
Total payments made for city account, as shown in state-	
ment No. 2.....	4,571,633 97
Total.....	<u>\$7,660,243 29</u>

The above statement shows the amount of expenditures from appropriations which are raised by taxation for the year. The difference between this and the amount included in the tax levy of 1857, is produced by sums raised for various objects on which the sums expended have been less than the amount levied, as may be seen by reference to the appropriations and expenditures as given in Statement No. 1.

STATEMENT No. 4, appended, has been prepared for the purpose of showing, by comparison, the objects of expenditure which have caused the great increase of taxation.

In comparing the total amount of taxation in 1853 with 1857, it will be seen that the increase is \$2,995,916 47. By a reference to the prominent items of expenditure, it will be seen that a large portion of this increase of expenditure is upon objects over which the Common Council and the Finance Department have no effective control. This is shown by a comparison of the following items:

	Increase.
Alms-house .....	\$458,800 00
Common Schools for State.....	253,833 46
Common Schools for City.....	496,210 81
Commissioners of Record.....	350,000 00
State Mill Tax .....	408,332 27
Total.....	<u>\$1,967,176 54</u>

Although two-thirds of the increase of expenditures during the last four years has been produced by causes beyond the control of the city government, it must be conceded that the items of expenditure under its control have greatly exceeded the sum required for an economical administration of the city government. The allusion to this subject is made not as a matter of reproach in regard to the expenditures first above alluded to, but merely as a matter of justice to all the parties concerned.

It is only by a rigid system of economy in all departments of the city government, and of the state government also, that the tax payers are to find relief from the present heavy burdens.

#### THE SINKING FUNDS.

The receipts and expenditures on account of the Sinking Funds for the year ending December 31, 1857, are shown by statements annexed to this report, as follows:

STATEMENT No. 5, shows the receipts of the Commissioners of the Sinking Fund, for the payment of the city debt:



STATEMENT No. 3, shows the appropriations and expenditure and special accounts for the year ending December 31

The total amount expended on these accounts, is...\$12

A large portion of this sum is paid by taxation, under special laws, viz:

Asylum for Idiots.....	
Building Loan Stock.....	
Charges on Arrears of Assessments.....	
Common Schools, for State.....	
"    "    for City.....	1
Central Park, interest on debt.....	
Deaf and Dumb Asylum.....	
Institution for the Blind.....	
New York Juvenile Asylum.....	
State Mill Tax.....	
Redemption of Revenue Bonds.....	
Society for the Reformation of Juvenile Delinquents...	
Commissioners of Record.....	
Judgments.....	

Total payments made for city account, as shown in statement No. 2.....

Total.....

The above statement shows the amount of expenditures which are raised by taxation for the year between this and the amount included in the tax reduced by sums raised for various objects on which have been less than the amount levied, as may be the appropriations and expenditures as given in :

STATEMENT No. 4, appended, has been prepared showing, by comparison, the objects of expenditure the great increase of taxation.

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Park fund stock  
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1858, the Commis

Received on account of the fund for the payment of the debt.....	\$1,699,539 40
Paid for the same fund.....	2,074,815 00
Advanced for the payment of interest.....	\$375,275 60

STATEMENT No. 6, shows the receipts and expenditures on account of the Sinking Fund for the payment of interest on the city debt:

Received on account of the Sinking Fund for the pay- ment of interest on the city debt, during the year ending December 31, 1857.....	\$1,916,443 42
Balance in bank, January 1, 1857.....	1,071,677 97
Total.....	\$2,988,121 39
Payments made from the same fund.....	942,104 20
Balance, January 1, 1858 .....	<u>\$2,046,017 19</u>

STATEMENT No. 7, shows the total amount of city debt and the means held by the Commissioners of the Sinking Fund for its payment.

The debt amounted, January 1, 1858, to.....	\$16,489,168 00
The Commissioners held at the same time.....	5,858,629 04
Debt unprovided for.....	<u>\$10,630,538 96</u>

STATEMENT No. 8, shows the stocks and other securities held by the Commissioners of the Sinking Fund for the payment of the city debt, equal to \$5,858,629 04.

The various stocks held by the Commissioners of the Sinking Fund were examined by the Commissioners, January 20, 1858, and were found to correspond with the amount given in this statement, as is shown by their certificate of examination annexed to this report. See Statement No. 8.

#### REDEMPTION OF THE STOCK DEBT OF THE CITY.

On the 1st of February, 1857, \$990,000 of the seven per cent. Water Loan was paid off and cancelled.

The sum of \$3,000,000 of five per cent. Water Loan stock, issued under authority of chapter 126 of the laws of 1838, became payable, according to the terms of the certificates, "on or after the 1st of January, 1858." The Commissioners of the Sinking Fund held an accumulated fund in stocks and bonds and mortgages, applicable to the payment of this debt, of more than \$5,000,000; but as all the stocks held by them, with the exception of about \$100,000, bore interest at the rate of five per cent., the Comptroller did not consider it prudent to give notice during the money pressure in October and November that this debt would be paid in cash on the 1st of January, and that no interest would be paid after that date, as had been usual preceding the reimbursement of former loans. This stock had always been designated in the reports from the Finance Department as "Water Stock, redeemable January 1, 1858," and the holders of this stock would have been disappointed if payment had been deferred under the terms introduced into the certificate. In view of all the circumstances, the Comptroller, on the 1st of November, issued a circular to the holders of the stock, offering to exchange six per cent. stock, dollar for dollar, for the five per cent. certificates, "reimbursable on or after the 1st of January, 1858." These circulars were communicated to the holders of the debt in Europe, and the result was, that orders for making exchanges of stock exceeded the amount which the Commissioners were authorized to issue.

The six per cent. stock used in payment of the debt of 1858, was derived from the following sources :

The Sinking Fund held six per cent. bonds and mortgages on lots within the limits of the Central Park to the amount of \$287,191 25, and on the 24th of October last, the Commissioners of the Sinking Fund passed a resolution to receive six per cent. Central Park fund stock in payment of these bonds and mortgages, which were virtually cancelled by the law for the acquisition of lands for the Park.

The common lands within the limits of the Central Park were valued by the Commissioners at \$396,954 75, and this sum was awarded to the Corporation; on January 20, 1858, the Commis-

sioners of the Sinking Fund passed a resolution to receive six per cent. Central Park stock for the amount of this award, and to apply the same to the payment of the debt of 1858. The Commissioners also passed a resolution authorizing the cancelment of \$310,000 of five per cent. stock, for which the Sinking Fund had advanced cash and six per cent. revenue bonds, and took the five per cent. stock as an investment, when it could not be made available for paying awards to unknown owners, and authorized the issue of six per cent. Central Park fund stock, as provided by chapter 25 of Laws of 1857, which sum was also applied to the payment of the debt of 1858. These several sums amount to an aggregate of \$994,150.

The Sinking Fund for the payment of interest has a large surplus beyond the amount of interest annually required, and the Commissioners borrowed from this fund, to aid in paying the debt of 1858, the amount of which will be repaid to the Sinking Fund for the payment of interest, by transferring to that fund from the Sinking Fund for the payment of debt an equal amount of five per cent. stocks.

The operations before alluded to, have enabled the Commissioners to pay off and cancel, previous to the first of April, \$2,573,559 of the water stock of 1858.

#### INCREASE OF THE STOCK DEBT OF THE CITY.

During the year 1857, the stock debt of the city has been increased two hundred and seventy-five thousand dollars, by an issue of six per cent. stock, as provided by the 3d section of chapter 630 of the Laws of 1857. This purchase adds about ten acres of land to the Central Park, and two hundred and seventy-five thousand dollars to the debt for the acquisition of land for the park. The principal of this debt is payable from the Sinking Fund in the year 1898, and the interest is to be added to the annual tax levy.

There has been issued during the same year, three hundred thousand dollars of six per cent. stock for the improvement of the Central Park, as provided by section 10 of chapter 771 of the Laws of 1857. The principal of this debt is chargeable upon the Sinking Fund, but

the interest is to be raised by an annual tax, provided the tax shall not exceed \$100,000, in any one year. At six per cent., this law authorizes the creation of a debt for the improvement of the park, equal to \$1,666,666 66.

There has been added to the permanent stock debt of the city for the purchase of land, and the construction of a new Croton reservoir, the sum of nine hundred and ninety-four thousand five hundred dollars, bearing interest at the rate of six per cent. per annum, and the principal reimbursable in the year 1875, as provided by chapter 24 of the laws of 1857. The principal and interest of this debt is payable from the Sinking Fund.

#### DEBT PAYABLE BY TAXATION.

STATEMENT No. 9 shows the amount of debt redeemable from year to year by taxation.

The total amount of this debt, January 1, 1858, was \$1,104,000.

#### CENTRAL PARK ASSESSMENT STOCK.

STATEMENT No. 10 shows the amount of stock issued for the payment of awards for land taken in the Central Park, redeemable from the assessment for the Central Park, February 5, 1859. The total amount is \$1,600,000.

#### TREASURY LOAN ACCOUNT.

STATEMENT No. 11 shows the amounts borrowed on revenue bonds during the year ending December 31, 1857; also the amounts paid during the same year:

The amount borrowed is.....	\$5,598,050 00
Amount paid.....	2,107,150 00
Amount outstanding, January 1, 1858.....	<u>\$3,490,900 00</u>

#### LOANS TO BE PAID FROM ASSESSMENTS.

STATEMENT No. 12 shows the amount borrowed on assessment bonds, to be paid from assessments on property benefitted by regulating, grading and paving streets, constructing sewers, filling sunken lots, &c.



The total amount of assessment bonds issued during the year 1857, is \$691,100. Of this sum \$513,100 bears interest at the rate of six per cent., and \$178,000 at the rate of seven per cent.

STATEMENT No. 13 shows the total operations of the treasury, in its connection with A. V. Stout, City Chamberlain, for the year ending December 31, 1857:

The total amount paid into the treasury, during the year, including the balance January 1, 1857, is....	\$17,741,061 14
Paid out .....	16,371,910 45
Balance in treasury, January 1, 1858...	1,369,150 69
The total amount paid into the Sinking Fund, during the year 1857, including the balance in the treasury January 1, 1857, is.....	4,687,660 79
Amount paid out, &c.....	3,016,919 29
Balance in Sinking Fund, January 1, 1858..	\$1,670,741 59
Add treasury balance.....	1,369,150 69
Total balance in the bank, to the credit of the Corporation, January 1, 1858.....	<u>\$3,039,892 28</u>

#### COLLECTIONS OF THE TAX LEVY IN THE YEAR 1857.

The total amount of tax levied on the city and county of New York, for the year 1857, was \$8,066,566 52.

The tax books were opened by the Receiver of Taxes, September 7, 1857. The annexed statement, No. 14, shows the amount of tax collected in each month, to the close of the year 1857. It will be seen by this statement, that the collections for each of the four months, to the close of the year, were as follows, viz:

September .....	\$914,691 03
October .....	1,282,321 22
November.....	3,390,377 67
December .....	708,060 51
Total .....	<u>\$6,295,450 43</u>



This large sum was paid to the Receiver of Taxes, in the basement room in the new Court-house, and it is interesting to look at the progress of these payments, which, as to time, are made at the option of the taxpayers, in connection with the provisions of the law of 1843, by which the present system of collecting taxes was established. This law provides for an allowance of interest, at the rate of seven per cent. per annum, from the time of payment to the 1st of December, provided the payment is made previous to the 1st of November. During the month of November each taxpayer is required to pay the exact amount of the levy without any rebate on account of interest. If, however, he does not pay the amount assessed before the 1st day of December, one per cent. is added to the amount of his tax; if he omits to pay, until the 15th of December, an additional one per cent. is added; and if he delays payment until the 1st of January following, he is charged at the rate of twelve per cent. per annum, which is ordinarily equal to four per cent. addition on the 1st of January, being for the four months after the opening of the tax books.

The practical operation of these provisions of the law of 1843, in regard to the collection of city taxes, may be seen by referring to the three days preceding the first of December, when the increase of one per cent. takes effect, viz:

November 27 .....	\$321,563 24
“ 28 .....	695,383 89
“ 30 .....	722,858 30
Total amount .....	<u>\$1,739,805 43</u>

On the first three days of December, it will be seen, the payments were as follows:

December 1 .....	\$20,793 53
“ 2 .....	11,104 97
“ 3 .....	14,483 56
Total amount .....	<u>\$46,382 06</u>

On the three days preceding the 15th of December, when the second

addition of one per cent, took effect, (equal to two per cent.,) the collections were as follows:

December 11.....	\$41,148 45
"    12.....	54,504 80
"    14.....	145,946 17
Total amount.....	<u>\$241,599 42</u>

In the three days succeeding the 15th of December, the collections were as follows:

December 15.....	\$18,045 98
"    16.....	4,219 84
"    17.....	5,835 41
Total amount.....	<u>\$28,101 23</u>

The total sum collected, during the last three days of December, after which the penalty rose to four per cent., is as follows, viz:

December 29.....	\$58,711 03
"    30.....	55,465 50
"    31.....	101,417 19
Total amount.....	<u>\$210,593 72</u>

In the first three days of January, the collections were as follows:

January 2.....	\$7,497 44
"    4.....	5,014 78
"    5.....	7,108 81
Total amount.....	<u>\$19,621 03</u>

**REMISSION OF TAXES IN 1857.**

STATEMENT No. 15 shows the taxes remitted in the year 1857, by the Board of Supervisors and the Common Council.

The total is.....	<u>\$53,059 83</u>
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**DEPARTMENT OF FINANCE,  
COMPTROLLER'S OFFICE,  
CITY OF NEW YORK, April 30, 1858.**

*To the Common Council:*

The Comptroller submits herewith statements showing—

First. The appropriations, expenditures and receipts of the Corporation for the year ending December 31, 1857.

Second. The moneys borrowed on the credit of the Corporation, the authority for each loan, and the terms upon which it was obtained.

STATEMENT No. 1, appended to this report, gives the general heads of appropriations, expenditures and receipts for the year ending December 31st, 1857, exclusive of the Sinking Funds set apart for the payment of the principal and interest of the city debt.

The total amount received into the city treasury during the year, from all sources except the Sinking Fund, is.....	\$16,256,858 71
Total expenditures in cash and assessment bonds	16,583,838 69
Excess of expenditures over receipts .....	<u>\$326,479 98</u>

STATEMENT No. 2, shows the appropriations and expenditures on account of the city government proper for the year ending December 31, 1857.

The total expenditure under these heads amounts to the sum of.....	\$4,571,633 97
The whole of this sum is paid by taxation.	
The amount expended during the year 1856, for the same purpose, was.....	<u>4,589,925 72</u>
Being less than for 1857.....	<u>\$18,891 75</u>

Remaining unpaid.....	\$85,903 28	
Remitted by the Supervisors.....	11,518 57	97,421 85
Total amount of levy for 1857.....		268,135 48
Amount collected to January 1st, 1858.....		156,699 90
		<u>\$111,435 58</u>

STATEMENT No. 17 shows the Valuation of Real and Personal Estate for the years 1856 and 1857.

#### THE LOWBER JUDGMENT.

On the 2d of March, 1857, the Common Council passed a resolution to purchase a plot of ground at the foot of Sixteenth and Seventeenth streets, intermediate between those streets, on the East river, and to pay for the same the sum of \$196,000. This the Comptroller declined to do, for the reasons assigned in a communication to the Common Council, April 23d, 1857.

The Counsel to the Corporation approved the title, and Mr. Lowber, after making the tender of a deed, the acceptance of which was refused, commenced a suit which was referred to a referee, who reported in favor of allowing the claim of Mr. Lowber, to the amount of \$196,000, and judgment was entered for that amount in the Supreme Court.

The transcript of judgment was presented to the Comptroller, which he refused to pay, and execution was accordingly issued, and placed in the hands of the sheriff, who levied on all the personal property of the Corporation, and gave notice that the paintings in the Governor's room would be sold on a day fixed in the notice to pay the claim of Mr. Lowber.

The sale, however, was postponed at the suggestion of Mr. Lowber, and in the mean time application was made to Judge Whiting, who commenced proceedings to stay the execution, or get it set aside.

An injunction was obtained, on an affidavit of the Comptroller, as a tax-payer, on the 19th of August, 1857, and the case was argued by James R. Whiting, before Judge Roosevelt, in September, and at

order staying proceedings was made by him, September 28th, 1857, a copy of which order, and the opinion of Judge Roosevelt in the case, are annexed, (see Statement No. 18.)

The case was appealed by Mr. Lowber, to the General Term of the Supreme Court, before which Judge Whiting again argued the case, when Judge Clark delivered an opinion, substantially confirming the positions taken by Judge Roosevelt, a copy of which opinion, and the order agreed on at the General Term are annexed, (see Statement No. 19.)

In pursuance of this order Judge Whiting prepared a complaint, which was verified by A. C. Flagg, as a tax-payer, and a bond was executed by himself, Orison Blunt and John J. Serrell, in the sum of \$5,000, as required by the order. It was necessary, in order to carry on the proceedings, to obtain the consent of the Attorney-General of the State, to use the name of the people; and to indemnify the people against costs. A. C. Flagg and J. J. Serrell gave a second bond for the sum of \$5,000, to protect the people of the state against costs. In addition to this the Attorney-General required a stipulation from Judge Whiting, that the taxed costs should be paid to the Attorney-General, and this stipulation he requested the Comptroller to approve, which request was complied with. Subsequent to this proceeding the counsel for Mr. Lowber moved to dissolve the injunction; the case was argued at great length, Judge Whiting contending alone for the protection of the interests of the citizens against the able advocates employed by Mr. Lowber, which resulted in favor of the tax-payers, as is shown by the opinion of Judge Davies, a copy of which is annexed, (see Statement No. 20.)

#### VACANT LOTS ON WARD'S ISLAND.

On the 31st of December, 1857, the late Common Council passed a resolution, authorizing the Mayor to appoint an arbitrator, who, in connexion with an arbitrator to be appointed by Alexander McCotter, should estimate the amount to be paid by the city for the vacant lots possessed by the said McCotter, on Ward's Island, and the



water rights connected therewith. Although the resolution passed on the last day of the year, and on the evening of the last session of the Board, the Mayor selected C. P. Schermerhorn to represent the interests of the city, in conjunction with S. Benson McGown, who had had been selected by Mr. McCotter. The arbitrators made an award on the 13th day of February, a copy of which was served on the Comptroller, on the 19th day of February, at 4 o'clock, P.M. A copy of this award is annexed, (See Statement No. 21.) It estimates a trifle over thirty-one acres of up-land, at \$2,500 per acre, equal to about \$77,500, and forty-eight acres of land under water, at \$1,000 per acre, equal to \$48,000, making a total of \$125,500.

The present Common Council took into consideration the purchase of the above lands, and the payment of so large a sum by the tax payers at the present time, and very promptly adopted a resolution rescinding the one adopted by their predecessors in the last hour of their session. The last resolution is as follows :

*Resolved,* That the resolution to purchase certain lands on Ward's Island, at a price to be decided by arbitrators, and which passed the Board of Councilmen October 19, 1857, and the Board of Aldermen December 31, 1857, and was approved by the Mayor December 31, 1857, be, and the same is hereby rescinded.

#### THE BATTERY.

In the last annual report from this department, the attention of the Common Council was directed to the condition of the Battery, and of the contract for its enlargement. The attention of the Common Council is again invited to the suggestions made in that report.

#### INVESTIGATION OF FRAUDS IN PAYMENTS ON ASSESSMENT CONTRACTS.

This report has been delayed by an examination of numerous irregularities and frauds in payments on contracts for regulating and grading streets, and other contracts, paid by assessment on the property benefited. The results of these investigations are contained in statement No. 22, which embodies most of the facts communicated from time to time by the Comptroller to the Committee on Frauds of the Board of Councilmen, or to the Mayor.

As soon as the death of Joseph S. Taylor, late Street Commissioner (which occurred on the 9th of June last,) was announced to the public, a controversy arose as to the power of filling the vacancy.

On the 13th day of June, Daniel D. Conover presented to the Comptroller a bond, which he said the Mayor refused to approve, and showed a commission duly executed by the Governor of the State, appointing him Street Commissioner. On the 16th of the same month, Charles Devlin presented to the Comptroller an appointment by the Mayor and Common Council of himself as Street Commissioner, and a bond in due form, approved by the Mayor.

The Mayor gave notice to the Finance Department that he should not recognize Mr. Conover as Street Commissioner, and that he had not approved his bond. The Comptroller determined not to recognize either of the contestants until the courts decided which of them had a legal right to the office.

Charles Turner, the Deputy of Joseph S. Taylor, was continued in the same office by Charles Devlin, and by his aid preparations were made to open bids for about eighty jobs on the 7th of July, about twenty days after Devlin got possession of the rooms in the Hall of Records. The Comptroller declined to attend at the opening of these bids, and the contracts were not made.

On the 18th of July, D. D. Conover was again in possession of the office, in the Hall of Records, and about that time the books and papers were placed in his custody by Judge Peabody. In the meantime numerous contracts made by the Street Department were in progress, and as these were finished, and the assessment rolls confirmed by the Common Council, the Comptroller was urged to pay the contractors, for their assigns, according to the stipulations in the several contracts; and on jobs exceeding in amount \$10,000, the certificates of the surveyors on the work, backed by one from Mr. Turner, were produced as the best evidence within the reach of the contractors, and the parties interested claimed the payment monthly of the 70 per cent. on the work, as provided by the ordinance of December 30, 1854.



The Comptroller therefore adopted measures to have the assessment rolls, after they were confirmed by the Common Council, transmitted to the Assessors, and entered on their record, as provided by the 21st section of the act "in relation to assessments in the city of New York, and to amend the several acts in relation thereto," passed April 16, 1857; and then to have them placed in the hands of the Clerk of Arrears, to be entered on his books, as required by the 6th section of the act of 1853, for organizing the Bureau of Arrears. This being done, a transcript of the summary of each assessment roll, showing the sum to be raised for the contractor, surveyor, assessors, collectors, &c., was entered on the ledger kept by J. B. Smith in the Finance Department, as the basis of settlement with the parties named.

In regard to monthly advances on work in progress; the Comptroller directed that these should be limited to the sums found to be due on remeasurement by D. Ewen or J. J. Serrell. This rule, had its operation not been frustrated by the infidelity of J. B. Smith, the bookkeeper, would have retained the thirty per cent. contemplated by the contract.

In cases of contracts confirmed by the Common Council, the ordinances, as well as the contracts themselves, provide that payment shall be made in full on the confirmation of the assessment roll; and in regard to contracts under \$10,000, no payments are required to be made to the contractor until the work is finished, and the assessment roll is confirmed by the Common Council. When, therefore, the contractor produces a certificate from the head of the department that the contract is completed to his satisfaction, and that the assessment roll has been confirmed, the Comptroller, by the terms of the contract and the ordinance of 1854, is bound to pay.

After the death of Joseph S. Taylor, on the 9th of June, and the litigation incident to that event, a literal compliance with the ordinance in regard to a certificate from the head of the Street Department was impracticable, and the Comptroller paid the persons recognized as entitled to compensation, on the evidence furnished by the assessment rolls, confirmed by the Common Council, and transcripts from original rolls, authenticated by the Clerk of the Common Council.

In relation to the ledger entry of one of the confirmed contracts, a fraud of \$10,000 was perpetrated by placing a figure 1 before \$2,823 10, thus giving to the assignee \$12,823 10, instead of \$2,823 10, the sum due. When this fraud was discovered, a thorough investigation was instituted to ascertain whether other confirmed assessment rolls had been tampered with in a similar manner. This examination embraced the ledger transcripts of confirmed assessment rolls for the years 1855, 1856 and 1857.

In the three years the number of jobs confirmed was 568, covering total assessments to the amount of \$1,829,907 91, and in all these cases, except the one before referred to, the transcripts on the ledger, were found to correspond with the record of the original assessment rolls in the office of the assessors. In regard to many other contracts, there have been frauds in the measurements, and computation of quantities, and frauds by the introduction of wall, culverts and other work not embraced in the original contract, at enormous prices; and advances have been made on these fraudulent computations, and illegitimate contracts, and covered up by false entries in the books kept by J. B. Smith, in the Finance Department. Payments have also been made apparently on jobs with which the recipient of the money was connected, and falsely charged by J. B. Smith, on the books kept by him to jobs on which payment had been previously made in full, or to those with which the recipient had no connexion; most of these cases are enumerated in Statement No. 22.

The excepted cases are now given, and two of them have been under consideration before the recorder, and are as follows, viz:

On the 11th day of November 1857, a warrant upon the Chamberlain was drawn in the hand writing of J. B. Smith, purporting to be for amount collected for construction of sewers on Forty-fourth street, for the sum of \$5,790 91, in favor of John Fitzpatrick. It purports to be indorsed by Fitzpatrick, and certified underneath the indorsement of Fitzpatrick's name, "Correct, Charles Devlin," in his handwriting. This warrant was deposited by Devlin, to his credit, in the Broadway Bank, on the 14th day of November, and was paid by the Chamberlain.



An inspection of the books and documents in the Comptroller's and Street Commissioner's Office, shows that the original contracts for sewers on Forty-fourth street were entered into with other persons, who performed the work and were paid as early as 1856. Neither Fitzpatrick nor Devlin had anything to do with the construction of those sewers.

The son of Devlin testified, before recorder Barnard, on the 4th day of March last, that the indorsement of Fitzpatrick's name upon that warrant was in the hand-writing of his father. On the 30th day of October 1857, an assessment was confirmed by the Common Council for paving Forty-ninth street, from the Sixth to the Eighth avenue, and laying a cross-walk on the westerly side of the Sixth avenue, for which work C. Sharp was contractor, but who had assigned his contract to John Fitzpatrick. The total amount of said contract was \$2,823 10. Said assessment, and the amount thereof, was entered in the ledger of Assessment Contracts, in the Comptroller's office. Subsequently the amount was fraudulently altered, by placing before the figures \$2,823 10, the figure 1, so as to make the total amount, \$12,823 10, instead of \$2,823 10.

Afterward, on the 23d or 24th day of November, 1857, J. B. Smith presented a statement to the Comptroller, showing the amount due on the said contract to be \$12,823 10, as aforesaid; and there were thereupon issued to John Fitzpatrick therefor, three assessment bonds, two for \$5,000 each and one for \$2,800, and a check given to him for the balance, of \$23 10. One of said bonds for \$5,000, was assigned by said Fitzpatrick to Charles Devlin, and was afterward assigned by said Devlin, under his own hand, to Hawley & Bradford, and was by them again assigned to one Jacob A. Robertson, who, on the 3d day of December, 1857, presented said bond at the Comptrollers' Office, when it was cancelled, and another issued to the said Robertson in its place.

The check for \$23 10, was indorsed by said Fitzpatrick, and deposited by said Devlin, to his own credit in the Broadway Bank, and was paid by the Chamberlain.

On the 5th of October 1857, a warrant upon the Chamberlain was drawn, in the handwriting of J. B. Smith, purporting to be for an award in opening and extending the Bowery, for the sum of \$1,825 62, in favor of Edwd. H. Cambrelling, attorney. It has on the back the name of Edwd. H. Cambrelling, attorney, and passed through the Bowery Bank, the endorsement bears strong marks of being a forgery, and, as no award is found, the whole transaction is believed to be fraudulent.

There is also a fraudulent payment of \$2,000, in settling the awards for land taken in the Central Park, the particulars of which are given under the head of Central Park, in another part of this report.

There is also a fraudulent payment of \$863 05, in settling the award in the New Reservoir, the particulars of which are given under the Head of New Reservoir, in another part of this report.

#### CENTRAL PARK.

From a thorough examination and computation of the awards in Central Park, the following results are given, viz:

Total amount of awards.....	\$5,069,693 70
Total amount of taxed costs and expenses before the confirmation.....	57,948 60
Total.....	<u>\$5,127,637 30</u>

This is \$41,832 60 less than the sum reported to the Common Council immediately after the confirmation of the report of the Commissioners.

The payments on account of awards to January 1st, 1858, amount to the sum of....	\$4,712,078 89
And for costs and expenses.....	57,948 60
Total.....	<u>\$4,770,022 49</u>

The balance of awards unpaid on the 1st Jan. 1858, is \$861,458 70 as shown in Statement No. 23.

Payments have been made in cash and Central Park stock, as follows, viz:

6 per cent. stock, payable in 1859.....	\$1,085,400 00
6 per cent. stock, payable in 1887.....	1,092,300 00
5 per cent. stock, payable in 1898 .....	385,700 00
Cash.....	2,148,678 89
Total.....	<u>\$4,712,078 89</u>

The ordinance passed February 29, 1856, for the payment of the awards for land taken in the Central Park is as follows, viz:

SEC. 7. "The said Comptroller shall receive the money payable for or upon said loan and shall pay the same into the city treasury, and keep a separate account thereof.

SEC. 8. The said money so to be received shall be applied by the said Comptroller in payment of the awards for the lands aforesaid."

Previous to the date of this ordinance all payments from the appropriation of "Street Opening," on account of the opening of streets or parks were made by the Street Commissioner, where the receipts for all such payments were taken and kept. As the ordinance in relation to the Central Park, prescribed that payments should be made by the Finance Department, the Comptroller applied to the Clerk of the Supreme Court for a certified copy of the awards for the Central Park, as confirmed by that court. This statement was furnished to the Comptroller, which is the first authentic record of awards furnished to the Finance Department, as a basis for payments on the millions of dollars appropriated and paid for "Streets Opening."

The settlements with the various persons having awards was confided to A. S. Cady, under the direction of the Comptroller; a separate set of books, as required by the ordinance were opened, and the filling up of the checks according to the memoranda of settlements made by Mr. Cady was attended to by J. B. Smith. In consequence of the frauds and irregularities found to exist in the settlements for assessment contracts with which this person was intrusted.



a thorough scrutiny has been made in regard to all the operations connected with the payment of awards on the Central Park. The total number of awards is 1853, of which number 418 were awards made to unknown owners, for which the money was paid into Court, leaving 1,435 awards to be settled in the Comptroller's Office.

To test the correspondence between the principal of the awards settled and the checks drawn, a ledger account was opened with each person having an award, crediting him with the amount of the award, and charging him with the payments made in cash and stock, and with mortgages held by the Corporation. This test showed that all the settlements made by A. S. Cady, and for which he furnished memoranda of the amounts, were correctly paid, with the exception of an over-payment of \$30, which was made by erroneously transcribing an award. This was paid to a citizen of undoubted responsibility, and the amount will be replaced by him.

The opportunity enjoyed by J. B. Smith, in drawing the checks, was made use of by him to commit a fraud to the amount of \$2,142 66; this was done March 12, 1857, by making a check payable to John Gardiner, executor of the estate of Nancy Gardiner, for that sum, and charging the same to the Central Park Fund, when no such name was furnished to him by Mr. Cady, and no award of that description is found among the awards in the Central Park.

This check was endorsed John Gardiner, executor, and passed through the Bowery Bank. The charge on the journal referred to page 217 of the ledger, and appeared to have been posted; but on referring to the ledger, no such account is found on that page or any other.

The payments on account of interest have not yet been fully tested.

#### NEW RESERVOIR.

There has been a thorough examination of awards for land taken for the New Reservoir, to which the same test has been applied as to the awards for land taken in the Central Park. The result of this examination shows the awards to amount to the sum of \$729,964 50.

The amount of the awards given to the Finance Department, from the office of the Commissioners, was \$708,000, as given in the Comptroller's annual report for the year 1855. It is thus seen that an accurate statement of the awards, made up from a certified copy furnished to the Finance Department, by the clerk of the Supreme Court, is \$21,964 50 more than the amount as understood at the time of the confirmation of the report of the Commissioners.

The amount paid to the 1st of January, 1858, towards the principal of awards is. ....	\$497,656 39
Thomas Parsons.....	863 05
Maria A. Moore .....	400 00
	<hr/>
	\$498,919 44

The balance unpaid is \$232,308 11, of which \$193,980 is awarded to the Corporation.

The amount paid for interest is \$22,537 01. The awards were settled by A. S. Cady, under the direction of the Comptroller, and on his settlement checks were drawn for the payment, by J. B. Smith. It is found by the examination which has been made, that in drawing the checks for the payment of the awards a fraudulent payment was made from this fund.

On the 13th of October, 1857, a warrant was drawn on the Chamberlain for \$863 05, to the order of Thomas Parsons, and on the back of the warrant the name Thomas Parsons appears; no such award is found in his name. This warrant passed through the Bowery Bank, and is evidently fraudulent in every particular.

There appears to be an over-payment of \$400 to Maria A. Moore, who had an award of \$2,140.

On the 10th of September, 1856, five per cent. stock was issued to John McKechnie, as assignee of part of this award, for \$1,300.

On the 13th of October, 1856, another amount of five per cent. stock for \$400 was issued to Maria A. Moore, and on the 5th of March, 1857, a payment was made of \$840; this payment, in cash, was equal



to the balance of the award, after the first issue of \$1,800; and the second issue of \$400 seems to have been overlooked by Mr. Cady in settling the award.

**BELGIAN PAVEMENT.**

During the year 1857, 50,788 cubic yards of this pavement have been laid in the streets of New York, as follows, viz:

	Cubic Yds.
Canal street.....	19,751
Bowery and Chatham street.....	27,966
Thirty-second street.....	3,071
Total.....	<u>50,788</u>

**PIERS AND SLIPS.**

The amount of revenue collected in the year 1857, on account of rent of piers and slips, by the Collector of City Revenue, is \$159,799 37.

STATEMENT No. 24 shows in detail the allowances made for dredging slips, repairing the piers, for damages on account of delays in rebuilding piers, filling in to connect them with the streets, incumbrances, &c. The total amount of these allowances during the year, ending December 31st, 1857, is \$20,918 45.

**FERRY RENT.**

STATEMENT No. 25 shows the different ferries in operation, with the leasees in each case, the annual rent paid, and the expiration of the leases.

STATEMENTS No. 26 to 54, show the receipts of the Commissioners of the Sinking Fund, for the payment of principal and interest on the City Debt.

All of which is respectfully submitted.

A. C. FLAGG, *Comptroller.*

STATEMENT No. 1.

*Appropriations, Expenditures and Receipts of the City Government, including Trust Accounts, from January 1, to December 31, 1857.*

HEADS OF ACCOUNTS	APPROPRIATIONS	EXPENDITURES	RECEIPTS
Alms-House.....	\$843,800 00	\$718,800 00	
Aqueduct Repairs and Improvements.....	45,000 00	44,620 72	366 00
Board of Health.....	10,000 00	10,741 81	573 75
Belgian Pavement.....	50,000 00	10,003 07	
Construction of Twenty first Ward Station House.....	10,000 00		
Contingencies, Common Council.....	15,000 00	17,383 84	100 00
Contingencies, Mayor's Office.....	3,000 00	2,970 20	
City Contingencies.....	80,000 00	80,788 70	
County Contingencies.....	40,000 00	39,096 33	3 00
City Inspector's Department.....	8,950 00	8,950 00	25 00
Coroners' Fees.....	20,000 00	14,326 86	
Common Council, Pay of Members.....	31,488 00	10,496 00	
Cleaning Streets under contract, and pay of Inspectors.....	250,000 00	252,784 02	6,040 97
Docks and Piers, building and repairing and cleaning and repair- ing slips.....	175,000 00	135,393 80	
Diamond Reef, blasting and removing, (re-appropriated).....	20,600 00		
Donations.....	15,000 00	14,217 00	
Election Expenses.....	20,000 00	40,210 90	
Election expenses, fitting up polls.....	500 00	500 00	
Errors and Delinquencies.....	5,000 00	3,836 88	
Fire Department, for Chief Engineer.....	72,732 00	72,788 67	
Fire Department, Steam Fire Engines.....	18,500 00		
Interest on Revenue Bonds.....	296,000 00	290,292 76	668 84
Interest on Assessment Bonds.....	75,000 80	66,542 40	
Intestate Estates.....	3,000 00	4,600 31	9,548 81
Iron Pavement.....	125,000 00		
Lamps and Gas.....	421,490 00	378,352 08	
Lamps and Gas, Harlem District.....	35,000 00	9,786 14	
Lands and Places.....	25,000 00	23,502 70	
Lands and Places, Fourth Avenue Parks.....	30,000 00		
Lands and Places, iron railing around Tompkins square.....	25,000 00		
Monument to Major-general Worth, (re-appropriated).....	23,500 00	10,000 00	
Markets.....	7,000 00	7,222 87	
Mayoralty Fees.....	150 00		
Officers' Fees.....	40,000 00	40,009 45	4 00
Paving Bowery and Chatham street, (re-appropriated).....	100,000 00		
Police and Fire Telegraph.....	41,854 00	77,128 62	
Police.....	15,680 00	14,377 17	
Printing.....	825,500 00	825,500 00	
Parapet Wall, 56th street and Lexington avenue and Fourth avenue.....	85,000 00	85,000 00	
Rents.....	6,000 00		
Real Estate.....	30,000 00	29,673 88	
Real Estate.....	35,000 00	31,825 00	
Real Estate Expenses.....	100,000 00	21,634 18	
Roads and Avenues.....	75,000 00	61,891 78	
Roads and Avenues, grading Eighth avenue.....	40,000 00		
Repairs and Supplies.....	11,544 00	12,516 60	
Repairs to Public Buildings, including new buildings, and Build- ings for Fire Department.....	46,500 00	01,518 95	
Reconstruction Fifteenth Ward Station House.....	12,000 00		
Removing Public Buildings, in opening streets.....	5,000 00	190 50	
Stationery.....	20,000 00	20,134 02	
Supplies to Public Offices.....	15,000 00	14,707 37	
Sewers, Repairing and Cleaning.....	24,000 00	19,827 94	
Salaries.....	412,500 00	396,425 63	
Sunken Vessels, Removing.....	2,000 00	979 00	
Street Expenses and Paving, including arrearages of 1856.....	100,000 00	99,994 63	556 66
Tenth Avenue, working as a country road, (re-appropriated).....	18,000 00	17,353 83	
Wells and Pumps, and Repairing.....	1,000 00	1,000 00	
Water Pipes and Laying.....	91,300 00	91,293 27	789 40
Carried forward.....		\$4,189,416 57	\$18,761 93

HEADS OF ACCOUNTS.	APPROPRIATIONS	EXPENDITURES.	RECEIPTS.
Brought forward.....		\$4,189,416 37	\$18,761 93
<b>Ward Maps and Surveying for Tax Commissioners</b> .....	\$5,000 00	84,429 17	
<b>Arrears of 1856</b> .....	438,370 41	377,788 23	
Asylum for Idiots.....	240 00	260 00	
Building Loan Stock No. 3.....	50,000 00	50,000 00	
Charges on Arrears of Taxes.....	5,000 00		\$40 00
Charges on Arrears of Assessments for Bureau of Arrears.....	5,000 00	1,051 50	
Common Schools, for State $\frac{1}{2}$ mill.....	383,805 37	231,460 31	60,544 49
Common Schools for City.....	1,100,410 82	1,100,410 82	
Croton Aqueduct Department, for Sewers, under the direction of the Croton Aqueduct Board.....	500,000 00	101,789 29	62,707 24
Croton Aqueduct, for raising mains in Fifth avenue.....	48,100 00		
Croton Aqueduct, for New Reservoir.....	200,000 00	5,470 25	1,926 63
Central Park, interest on debt.....	255,760 00	255,760 00	
County Clerk's Office.....	15,550 00	18,844 87	14,357 73
Court of Common Pleas.....	7,000 00	2,350 18	5,301 31
City Inspector's liens on lots.....	5,000 00	1,895 68	1,936 25
Deaf and Dumb Asylum.....	2,700 00	2,870 00	
Fencing vacant lots.....	2,000 00	1,358 87	2,104 63
Institution for the Blind.....	2,240 00	1,240 00	
Interest on Assessments.....	20,000 00		73,629 63
New York Juvenile Asylum.....	40,000 00	27,445 65	
Redemption of Public Education Stock.....	12,357 39		
Refunded on Assessment Sales.....	25,000 00	1,480 30	8,543 10
Refunded on Tax Sales.....	5,000 00		842 62
Repairs to Sidewalks, ordinance of 1853.....	20,000 00		
Surrogate's Office.....	12,570 00	15,547 55	12,983 78
Superior Court.....	6,600 00	6,600 00	6,101 04
<b>Streets Opening</b> .....	800,000 00	60,904 40	136,816 73
<b>Streets, Paving</b> .....	600,000 00	144,245 66	113,988 89
<b>State Mill Tax, 1 mill</b> .....	511,740 00	511,740 00	
<b>Revenue Bonds</b> .....	6,542,000 00	6,369,515 00	5,598,050 00
Assessment Bonds.....	375,000 00	122,000 00	356,700 00
Wells and Pumps.....	2,000 00	423 24	96 27
Society for Reformation of Juvenile Delinquents.....	8,000 00	8,000 00	
New Reservoir, (awards).....		485,560 18	
Central Park (improvement).....		300,000 00	
Commissioners of Record.....		275,000 00	
Arsenal Property.....		275,000 00	
<b>Central Park, (awards)</b> .....		1,049,169 23	342,726 97
<b>Judgments</b> .....		223,855 54	2,570 10
<b>Croton Water Works Extension</b> .....		18,645 66	189 00
Interest on Hudson River Railroad Bonds.....			175 00
Interest on Stocks sold.....			1,220 94
Sewer Connections.....			21,425 50
Arrears of Assessments.....			160,986 80
Collecting Fees, State Mill Tax.....			441 30
Dividends on Stocks.....			70 00
Central Park Stock, 6 per cent. 1857.....			832,970 55
<b>Water Stock, New Reservoir</b> .....			988,300 00
<b>Central Park Improvement Fund Stock</b> .....			300,000 00
<b>Central Park, 6 per cent., New Arsenal</b> .....			197,500 00
<b>Tax of 1857</b> .....			6,285,482 53
<b>Tax of 1856, and previous years</b> .....			572,570 56
Interest on Taxes.....			74,809 89
Commutation of Taxes.....			1 90
Totals paid by warrants on Treasury.....		\$16,280,538 69	\$16,256,858 71
<b>In addition to the above expenditures there was paid by Assessment Bonds—</b>			
<b>On account of Streets Paving</b> .....		215,400 00	
<b>On account of Sewers</b> .....		86,300 00	
<b>On account of Fencing Lots</b> .....		1,100 00	
<b>TOTAL</b> .....		\$16,583,338 69	

## STATEMENT No. 2.

*Appropriations and Expenditures for City Government, from January 1, to  
December 31, 1857.*

HEADS OF ACCOUNTS.	APPROPRIATIONS.	EXPENDITURE.
Alms-house.....	\$813,800 00	\$718,800 00
Aqueduct Repairs and Improvements.....	45,000 00	44,620 71
Board of Health.....	10,000 00	10,741 81
Belgian Pavement.....	20,000 00	10,293 07
Construction of Twenty-first Ward Station-house.....	10,000 00	.....
Contingencies, Common Council.....	15,000 00	17,823 85
Contingencies, Mayor's Office.....	3,000 00	2,970 25
City Contingencies.....	80,000 00	80,758 73
County Contingencies.....	40,000 00	39,096 23
City Inspector's Department.....	8,950 00	8,800 00
Coroners' Fees.....	20,000 00	14,326 86
Common Council, Pay of Members.....	31,488 00	10,490 00
Cleaning Streets under Contract, and Pay of Inspectors.....	250,000 00	252,784 02
Docks & Piers, building & repairing, & cleaning & repairing Slips.	175,000 00	135,893 99
Diamond Reef, blasting and removing, (re-appropriated).....	20,000 00	.....
Donations.....	15,000 00	14,217 00
Election Expenses.....	20,000 00	40,210 90
Election Expenses, fitting up polls.....	500 00	500 00
Errors and Delinquencies.....	5,000 00	3,826 99
Fire Department, for Chief Engineer.....	72,732 00	72,738 07
Fire Department, Steam Fire Engines.....	19,500 00	.....
Interest on Revenue Bonds.....	295,000 00	299,292 78
Interest on Assessment Bonds.....	75,000 00	56,542 40
Intestate Estates.....	3,000 00	4,800 21
Iron Pavements.....	125,000 00	.....
Lamps and Gas.....	421,490 00	378,332 05
Lamps and Gas, Harlem District.....	35,000 00	2,736 14
Lands and Places.....	25,000 00	23,502 73
Lands and Places, Fourth avenue Parks.....	30,000 00	.....
Lands and Places, iron railing around Tompkins Square.....	25,000 00	.....
Monument to Major-General Worth, (re-appropriated).....	23,500 00	10,000 00
Markets.....	7,000 00	7,222 07
Mayoralty Fees.....	150 00	.....
Officers' Fees.....	40,000 00	40,000 07
Paving Bowery and Chatham street.....	100,000 00	77,125 02
Paving Bowery and Chatham street, (re-appropriated).....	41,854 83	.....
Police and Fire Telegraph.....	15,680 00	14,877 17
Police.....	825,500 00	823,500 00
Printing.....	85,000 00	55,000 00
Parapet Wall, Fiftieth street, between Lexington and Fourth ave.	6,000 00	.....
Rents.....	30,000 00	29,673 95
Real Estate.....	35,000 00	31,329 00
Real Estate Expenses.....	100,000 00	21,634 18
Roads and Avenues.....	75,000 00	61,291 75
Roads and Avenues, grading Eighth avenue.....	40,000 00	.....
Repairs and Supplies.....	11,544 00	12,516 00
Repairs to Public Buildings, including new buildings, and build- ings for Fire Department.....	63,000 00	61,515 00
Re-construction Fifteenth Ward Station-house.....	12,000 00	.....
Removing Public Buildings in opening streets.....	5,000 00	196 50
Stationery.....	20,000 00	20,134 02
Supplies to Public Offices.....	15,000 00	14,737 37
Sewers, Repairing and Cleaning.....	24,000 00	19,827 34
Salaries.....	412,500 00	390,435 63
Sunken Vessels, removing.....	2,000 00	179 00
Street Expenses and Paving, including Arrearages of 1856.....	100,000 00	90,304 03
Tenth avenue, working as a country road, (re-appropriated).....	18,000 00	17,333 53
Wells and Pumps, and repairing.....	1,000 00	1,000 00
Water Pipes and Laying.....	91,300 00	91,280 27
Ward Maps and Surveying for Tax Commissioners.....	5,000 00	4,429 17
Arrearages for 1856.....	438,370 47	377,788 23
TOTALS.....	.....	\$4,571,622 02

## STATEMENT No. 3.

*Appropriations and Expenditures on Trust and Special Accounts, from January 1, to December 31, 1857.*

HEADS OF ACCOUNTS.	APPROPRIATIONS.	EXPENDITURES.
Asylum for Idiots .....	\$240 00	\$260 00
Building Loan Stock, No. 3.....	50,000 00	50,000 00
Charges on Arrears of Taxes for Bureau of Arrears .....	5,000 00	.....
Charges on Arrears of Assessments for Bureau of Arrears.....	5,000 00	1,061 50
Common Schools, for State $\frac{3}{4}$ Mill.....	888,805 37	231,460 31
Common Schools, for City.....	1,100,410 82	1,100,410 82
Croton Aqueduct Department, for Sewers under the direction of the Croton Aqueduct Board.....	500,000 00	101,759 29
Croton Aqueduct, for raising mains in Fifth avenue.....	48,100 00	.....
Croton Aqueduct, for New Reservoir,* .....	300,000 00	5,470 25
Central Park, Interest on Debt.....	255,760 00	255,760 00
County Clerk's Office.....	15,650 00	18,844 87
Court of Common Pleas.....	7,000 00	2,350 18
City Inspector's Liens on Lots .....	5,000 00	1,895 68
Deaf and Dumb Asylum.....	2,700 00	2,870 00
Fencing Vacant Lots.....	2,000 00	1,358 87
Institution for the Blind.....	2,240 00	1,240 00
Interest on Assessments.....	20,000 00	.....
New York Juvenile Asylum.....	40,000 00	27,445 65
For Redemption of Public Education Stock .....	12,887 36	.....
Refunded on Assessment Sales.....	25,000 00	1,490 80
Refunded on Tax Sales.....	5,000 00	.....
Repairs to Sidewalks, ordinance of 1853.....	20,000 00	.....
Surrogate's Office.....	12,570 00	15,547 53
Superior Court.....	6,600 00	6,600 00
Streets, Opening.....	800,000 00	66,904 40
Streets, Paving.....	600,000 00	144,245 66
State Mill Tax, 1 Mill.....	511,740 50	511,740 50
Redemption of Revenue Bonds .....	6,542,000 00	6,389,515 00
Redemption of Assessment Bonds.....	375,000 00	122,000 00
Wells and Pumps.....	2,000 00	423 24
Society for Reformation of Juvenile Delinquents.....	8,000 00	8,000 00
New Reservoir, (awards).....	485,560 18	485,560 18
Central Park Improvement.....	300,000 00	300,000 00
Commissioners of Record.....	275,000 00	275,000 00
Arsenal Property.....	275,000 00	275,000 00
Central Park, (awards).....	1,049,169 29	1,049,169 29
Judgments.....	.....	223,855 54
Croton Water Works Extension, (* same appropriation).....	.....	18,645 66
.....	.....	\$11,768,904 72
Streets Paving, from Assessment Bonds.....	.....	215,400 00
Sewers, from Assessment Bonds .....	.....	86,300 00
Fencing Vacant Lots, from Assessment Bonds.....	.....	1,100 00
TOTAL.....	.....	\$12,011,704 72



Salaries.....	300,000 00	220,000 00	225,000 00	235,000 00	250,000 00	332,000 00	368,200 00	412,600 00
Satistical Tables, Groton Aqueduct Department.....				1,500 00	1,500 00	1,500 00	1,500 00	1,500 00
Water Pipes and Laying.....	140,000 00	1,500 00		112,500 00	123,000 00	123,000 00	165,700 00	91,300 00
Cleaning Streets.....				585,000 00	140,000 00	170,494 00	259,224 00	260,000 00
Street Expenses and Repairs.....	200,000 00	270,000 00	310,000 00	{ 100,000 00	250,000 00	75,000 00	60,000 00	100,000 00
Debris or Belgian Pavement.....				159,971 91	74,742 55	124,904 43	126,116 99	583,806 37
Common Schools—for State.....	8,144 49		185,941 46	604,000 00	668,813 80	956,000 00	1,023,354 36	1,100,210 81
Do —for City.....	287,968 86	447,487 45	502,315 10	604,000 00	668,813 80	956,000 00	1,023,354 36	1,100,210 81
Commissioners of Record.....		50,000 00	50,000 00	50,000 00	50,000 00	50,000 00	50,000 00	50,000 00
Building Loan Stock, Nos. 2 and 3.....	50,000 00	50,000 00	50,000 00	50,000 00	50,000 00	50,000 00	50,000 00	50,000 00
Judges Supreme Court.....	158,000 00	190,000 00	200,000 00	300,000 00	321,375 00	350,000 00	396,367 00	464,480 00
Lighting Lump District.....	126 68	168 34	361 66	467 00	467 00	500 00	800 00	800 00
New York State Linnæic Asylum.....				50,000 00	4,882 20	20,000 00	40,000 00	40,000 00
Do Juvenile Asylum.....						60 00	120 00	240 00
Institution for the Blind.....	720 00	720 00	720 00	2,080 00	2,080 00	2,100 00	2,240 00	2,240 00
Do Deaf and Dumb.....	2,080 00	2,800 00	2,800 00	2,640 00	2,640 00	2,700 00	2,700 00	2,700 00
Police.....	492,000 00	510,000 00	540,000 00	615,000 00	672,715 00	819,400 00	828,500 00	825,500 00
Public Education Stock.....					12,448 53	12,557 36	12,557 36	12,557 36
State Mill Tax.....	143,042 80	160,059 17	175,653 39	103,406 23	310,224 80	346,714 34	608,826 03	611,740 60
Washington Square Iron Rolling Stock.....	5,000 00	5,000 00	5,000 00	5,000 00				
Water Loan Interest.....	186,688 00							
Water Loan.....	200,540 80	36,000 00	13,863 47	742,157 91	128,770 23	481,812 76	415,332 53	468,370 47
Arrangements of Previous Year.....							36,600 00	
Reaping Diamond Reef.....							5,000 00	
Repairing County Jail.....							23,500 00	
Monument to Major-General Worth.....							60,000 00	
Graveling Broadway.....							75,000 00	100,000 00
Parving Brewery and Chatham street.....							18,000 00	
Graveling Third Avenue.....							10,000 00	5,000 00
Ward Maps and Surveys for Tax Commissioners.....							162,422 15	266,780 00
Barclay Department of Police.....							4,000 00	8,000 00
Central Park Interest.....								10,000 00
Society for Reformation of Juvenile Delinquents.....								12,000 00
Charges on Arrears of Taxes and Assessments.....								3,000 00
Station-houses, Twenty-first Ward.....								126,000 00
Do Fifteenth Ward.....								6,000 00
Contingencies of Mayor's Office.....								1,000 00
Iron Pavement.....								8,000 00
Parquet Wall, Fifth St., Fourth & Lexington av.....								10,000 00
Remodelling Public Buildings in opening streets.....								3,000 00
Wells and Pumps, repairing.....								126,000 00
								6,000 00
								1,000 00
<b>TOTAL TAX EXPEND.....</b>	<b>83,280,180 47</b>	<b>92,924,384 90</b>	<b>83,378,335 06</b>	<b>95,069,650 05</b>	<b>94,841,265 64</b>	<b>96,543,822 89</b>	<b>97,075,425 73</b>	<b>93,006,506 32</b>

\* Of the tax of 1864, for this account, \$85,000 was unexpended in that year, and leaves only \$15,000 to be levied in 1865.



**STATEMENT No. 5.**

**RECEIPTS** of the Commissioners of the Sinking Fund for the Redemption of the City DEBT, during the year ending December 31st, 1857.

Received from Butchers' Stands .....	\$15,278 93	
“ “ Bonds and Mortgages .....	26,531 00	
“ “ Commutation of Water Lot Rents .....	3,385 34	
“ “ Fire Loan Property, (bond and mortgage,).....	932 50	
“ “ Interest on City Stocks.....	288,715 06	
“ “ “ “ “ Bonds.....	32,712 91	
“ “ Licenses, per Clerk of Common Council.....	21,313 75	
“ “ Market Fees .....	78,001 83	
“ “ Market Cellar Rents .....	15,663 71	
“ “ Revenue Bonds .....	917,300 00	
“ “ Real Estate.....	72,236 56	
“ “ Street Vaults .....	18,143 12	
“ “ Water Lot Rents .....	322 69	
“ “ Water Loan of 1857, redeemed .....	209,002 00	
	<hr/>	
<b>Total receipts for the year 1857.....</b>		<b>\$1,699,539 40</b>

**INVESTMENTS AND PAYMENTS during the same period.**

Invested in Revenue Bonds .....	\$500,000 00	
“ “ City Stocks.....	259,075 00	
Paid for redemption of Water Loan of 1857.....	990,488 00	
“ “ Advertising.....	1,129 53	
“ “ Surveys and Maps .....	171 00	
“ “ Rent of Merchants' Exchange for auction sale of Real Estate .....	45 00	
“ Interest on Stocks purchased.....	1,868 12	
“ Ward, Doolittle & Wilcoxson, Attorneys, judg- ment .....	438 63	
“ Salary of Clerk.....	300 00	
“ Appraisers.....	155 00	
“ J. A. Rose, for preparing Rent-rolls .....	50 00	
Refunded amount over-paid on Bond and Mortgage....	50 00	
	<hr/>	
Amount of Payments and Investments.....	\$1,753,770 28	
Deduct for Outstanding Warrants.....	11,087 00	
	<hr/>	
	\$1,742,683 28	
Advance from Sinking Fund, for payment of Interest, January 1, 1857.....	332,131 72	2,074,815 00
	<hr/>	
Advance from Sinking Fund, for payment of Interest, January 1, 1858.		<b>\$375,275 60</b>

## STATEMENT No. 6.

RECEIPTS of the Commissioners of the Sinking Fund, for the PAYMENT OF INTEREST ON THE CITY DEBT, during the year, ending December 31st, 1857.

Received for Croton Water Rents .....	\$735,364 11
“ “ Central Park Rents.....	1,909 50
“ “ Fines and Penalties .....	11,417 99
“ “ Interest on Bonds and Mortgages .....	32,285 33
“ “ “ “ Revenue Bonds.....	30,000 00
“ “ “ “ Assessment Bonds.....	14,634 03
“ “ “ “ Central Park Stock returned .....	98 76
“ “ Justices' Courts .....	14,572 15
“ “ Licenses, per First Marshal .....	8,930 25
“ “ Marine Court.....	5,141 05
“ “ Night Soil Contract .....	2,000 00
“ “ Police Courts .....	1,246 55
“ “ Personal Property .....	36 00
“ “ Rents on Real Estate .....	303,047 70
“ “ Revenue Bonds .....	500,000 00
Received from Tax Levy of 1857, for Payment of Interest on Central Park Stock.....	255,760 00
Total Receipts for the year 1857.....	\$1,916,443 42
Balance January 1st, 1857.....	1,071,677 97
Cash means for the year 1857 .....	\$2,988,121 39

## PAYMENTS during same period.

Paid Interest on City Stocks .....	\$936,884 95
“ for 34 Maps, bound in 2 vols., Harbor of N. Y..	2,040 00
“ “ House at Ferry, foot of 86th street, East river.	2,000 00
“ “ Compiling Returns of Unpaid Croton Water Rents of 1856.....	235 60
“ “ Advertising.....	60 45
“ “ Opening and Posting Stock-books.....	450 00
“ “ Entering in Tax Books, Arrears of Croton Water Rents.....	395 70
Refunded, Rent of Houses in Central Park .....	37 50 942,104 20
Balance in Bank, January 1st, 1858 .....	\$2,046,017 19

STATEMENT No. 7.

<b>PERMANENT CITY DEBT, Redeemable from the Sinking Fund, January 1st, 1858</b>			
5 per cent. Water Stock.....	redeemable	Jan. 1st, 1858.	\$3,000,000 00
5 " " .....	"	Jan. 1st, 1860.	2,500,000 00
5 " " .....	"	Nov. 1st, 1870.	3,000,000 00
5 " " .....	"	July 12th, 1875.	255,600 00
5 " " .....	"	Nov. 1st, 1880.	2,147,000 00
5 & 6 per cent. Croton Water Stock,	"	Feb. 1st, 1890.	1,000,000 00
5 per cent. Fire Indemnity	"	May 10th, 1868.	402,768 00
5 " Building Loan	" No. 3,"	Nov. 1st, 1870.	75,000 00
5 " " "	" No. 4,"	Nov. 1st, 1873.	115,000 00
5 " Water (New Res.)	" "	Oct. 1st, 1875.	29,100 00
6 " " ( " )	" "	Oct. 1st, 1875.	988,300 00
5 " Central Park Fund,"	" "	July 1st, 1898.	713,200 00
6 " " " " "	" "	July 1st, 1887.	1,765,700 00
6 " Central Park F'd Stk. (Arsenal)"	" "	July 1st, 1898.	197,500 00
6 " Central Park Improv. F'd Stk. "	" "	Aug. 1st, 1887.	300,000 00
Total Amount of Debt, January 1, 1858.....			\$16,489,168 00
<i>Less—</i>			
Amount of <i>Stocks</i> held by the Commissioners of			
the Sinking Fund, for the redemption of the			
City Debt, (see Statement No. 8.).....			
			\$5,093,880 00
Bonds and Mortgages.....			764,749 04
			5,858,629 04
Amount of Debt unprovided for, January 1st, 1858....			<u>\$10,630,538 96</u>

## STATEMENT No. 8.

STOCKS AND SECURITIES, held by the Commissioners of the Sinking Fund for the redemption of the City Debt, January 1st, 1858.

5 per cent. Water Stock . . . . . Redeemable	Jan. 1st, 1858	\$885,078 00
5 " " " . . . . . "	Jan. 1st, 1860	522,497 00
5 " " " . . . . . "	Nov. 1st, 1870	176,912 00
5 " " " . . . . . "	July 12th, 1875	57,900 00
5 " " " . . . . . "	Nov. 1st, 1880	2,087,025 00
5 and 6 per ct. Croton Water Stock, "	Feb. 1st, 1890	500,000 00
5 per cent. Fire Indemnity " "	May 5th, 1868	169,368 00
5 " Public Building " No. 3, "	1861 to 1866	200,200 00
5 " " " " No. 4, "	Nov. 1st, 1873	40,000 00
5 " Central Park " "	July 1st, 1898	310,000 00
5 " Public Education " "	May 1st, 1873	104,000 00
5 " Stocks for Docks and Slips, "	Nov. 1st, 1875	8,000 00
5 " Water (New Reservoir) Stk., "	Oct. 1st, 1875	6,100 00
6 " Central Park Improv. F'd Stk. "	Aug. 1st, 1887	50,000 00
6 " Central Park Ass't Fund " "	Feb. 5th, 1859	6,800 00
Total amount of Stocks, January 1st, 1858 . . . . .		\$5,093,880 00
Bonds and Mortgages taken on Sales of Real Estate, \$709,249 04		
Fire Loan Bonds and Mortgages . . . . .		45,500 00
Bond of Hudson River Railroad Company . . . . .		10,000 00
		764,749 04
Total Assets, January 1st, 1858 . . . . .		<u>\$5,858,629 04</u>

January 20th, 1858.

We, the Commissioners of the Sinking Fund, have this day examined the several Certificates of Stock now standing in the name of the Commissioners, and find them correct, as above, amounting to five millions and ninety three thousand eight hundred and eighty dollars; one certificate of Central Park Improvement Fund Stock, of fifty thousand dollars having been sold since January 1st, 1858.

DANIEL F. TIEMANN,  
 GEORGE G. BARNARD,  
 A. V. STOUT,  
 THOMAS McSPEDON,  
 HENRY ARCULARIUS.

**STATEMENT No. 9.**

**FUNDED CITY DEBT, Redeemable from Taxation, January 1st, 1858.**

5 per cent. Public Building Stock, No. 3, payable Nov. 1st, 1858		\$50,000 00
5 " " " " " " " " 1859		50,000 00
5 " " " " " " " " 1860		50,000 00
5 " " " " " " " " 1861		50,000 00
5 " " " " " " " " 1862		50,000 00
5 " " " " " " " " 1863		50,000 00
5 " " " " " " " " 1864		50,000 00
5 " " " " " " " " 1865		50,000 00
5 " " " " " " " " 1866		50,000 00
5 " N. Y. City Stk. for Docks and Slips, " " 1867		50,000 00
5 " " " " " " " " 1868		50,000 00
5 " " " " " " " " 1869		50,000 00
5 " " " " " " " " 1870		50,000 00
5 " " " " " " " " 1871		50,000 00
5 " " " " " " " " 1872		50,000 00
5 " " " " " " " " 1873		50,000 00
5 " " " " " " " " 1874		50,000 00
5 " " " " " " " " 1875		50,000 00
5 " " " " " " " " 1876		50,000 00
5 " Public Education Stock,* payable May 1st, 1873		154,000 00
Total amount, January 1st, 1858.....		<u>\$1,104,000 00</u>

\* The sum of \$4,657 36 is to be raised by tax, annually, for twenty years, to constitute a fund for the redemption of the Public Education Stock, when it becomes due.

**STATEMENT No. 10.**

**FUNDED CITY DEBT, Redeemable from Central Park Assessments, Jan. 1st, 1858.**

6 per cent. Central Park Ass't Fund S'k, pay'ble Feb. 5, 1859, \$1,600,000 00

## STATEMENT No. 11.

## TREASURY LOAN ACCOUNT, 1857.

Revenue Bonds of 1857, issued in anticipation of the Tax of the year 1857, during the year ending December 31st, 1857, viz:

6 per cent Revenue Bonds.....	\$1,075,700 00
7 per cent " " .....	4,422,350 00
7 per cent. Special Loan of 1857.....	100,000 00
Total Amount of Treasury Loans of 1857.....	<u>\$5,598,050 00</u>

There have been *paid* and *cancelled* during the same period, as follows, viz:

6 per cent. Revenue Bonds of 1856, payable in 1857, (Commissioners of the Sinking Fund,) cancelled.....	200,000 00
8 per cent. Revenue Bonds of 1856, payable in 1857—paid....	2,794,465 00
7 " " " " " " " " ....	1,147,900 00
7 " Special Loan, " " " " " " " " ....	350,000 00
Total amount of Revenue Bonds and Special Loans of 1856, paid and cancelled in 1857.....	<u>\$4,492,365 00</u>
6 per cent. Rev. Bonds of 1857, payable in 1857. \$893,200 00	
7 " " " " " " " " .	1,113,950 00
7 " Special Loan, " " " " " " " " .	100,000 00
Total amount of Treasury Loans paid in 1857.....	<u>\$3,699,515 00</u>

Amount of Treasury Loans of 1857.....	\$5,598,050 00
Paid to December 31st, 1857 .....	2,107,150 00
Outstanding January 1st, 1858.....	<u>\$3,490,900 00</u>

**STATEMENT No. 12.**

**LOANS FOR PAYMENT OF ASSESSMENTS, 1857.**

6 per cent. Assessment Bonds of 1857, (payable in one year or less,) issued in anticipation of assessments confirmed by the Common Council, during the year ending December 31st, 1857. \$214,400 00

There have been paid during the same period, as follows, viz:

6 per cent. Assessment Bonds of 1856.....	\$90,000 00
6 " " " 1857.....	32,000 00
Total amount paid in 1857.....	<u>\$122,000 00</u>

**FIVE YEARS ASSESSMENT BONDS.**

6 per cent. Assessment Bonds, payable July 1st, 1861, issued during the year ending December 31st, 1857.....	\$330,700 00
Amount issued previous to January 1st, 1857.....	458,900 00

Total amount of Five Years 6 per cent. Assessment Bonds, January 1st, 1858. \$789,600 00

7 per cent. Assessment Bonds, payable October 1st, 1862, issued during the year ending December 31st, 1857. \$178,000 00

**Total amount of Assessment Bonds outstanding, January 1st, 1858, viz:**

6 per cent. Assessment Bonds, one year.....	\$182,400 00
6 " " " five years.....	789,600 00
7 " " " five years.....	178,000 00
Total amount.....	<u>\$1,150,000 00</u>



**Dr.** *Andrew V. Stout, in account with the Corporation of the City of New York.* **Cr.**

1857:		1857:	
January 1..To balance at this date.....	\$1,484,162 23	Decem. 31..By amount of Warrants paid in the year	\$16,871,910 45
May 14..To amount transferred from Sinking Fund		1857, per returns.....	
to reconcile balances, in transfer of	40 20	“ ..By balance to new account.....	1,369,150 69
funds from Mechanics' Bank in 1856..			
Decem. 31..To amount received from returning officers,	16,256,868 71		
in 1857.....			
	<u>\$17,741,061 14</u>		<u>\$17,741,061 14</u>
1858:			
January 1..To balance brought down.....	1,369,150 69		

CONTROLLER'S OFFICE,  
NEW YORK, December 31, 1857.

**Dr.** *Andrew V. Stout, in account with the Commissioners of the Sinking Fund.* **Cr.**

1857:		1857:	
January 1..To balance on Interest account.....	\$1,071,677 97	January 1..By balance on Debt account.....	\$382,181 72
Decem. 31..To Receipts to date:		Decem. 31..By amount paid per returns:	
On Interest account.....	1,916,448 48	On Debt account.....	1,742,658 28
On Debt account.....	1,689,539 40	On Interest account.....	942,104 20
	<u>\$4,687,666 79</u>	“ ..By Balance to new account.....	1,670,741 69
1858:			
January 1..To balance brought down.....	\$1,670,741 69		<u>\$4,687,666 79</u>

CONTROLLER'S OFFICE,  
NEW YORK, December 31, 1857.

STATEMENT No. 14.

DAILY RECEIPT OF TAXES FOR 1857.

DATE. 1857:	TAX.	DISCOUNT.	
Sept. 7.....	\$88,494 62.....	\$626 12	
" 8.....	44,485 58.....	714 40	
" 9.....	99,640 20.....	1,583 20	
" 10.....	55,857 51.....	869 66	
" 11.....	41,611 67.....	645 02	
" 12.....	54,698 68.....	838 70	
" 14.....	57,242 11.....	853 91	
" 15.....	91,657 27.....	1,353 19	
" 16.....	57,401 58.....	835 32	
" 17.....	37,286 38.....	524 49	
" 18.....	31,326 03.....	444 50	
" 19.....	83,125 13.....	463 53	
" 21.....	24,446 70.....	332 56	
" 22.....	17,637 00.....	236 36	
" 23.....	56,722 65.....	749 62	
" 24.....	25,261 40.....	333 80	
" 25.....	38,245 93.....	489 74	
" 26.....	26,563 08.....	335 55	
" 28.....	38,254 60.....	468 85	
" 29.....	34,637 63.....	417 79	
" 30.....	24,051 65.....	285 06	
	<u>\$928,092 40</u>	<u>\$13,401 37..</u>	\$914,691

DATE.	TAX.	DISCOUNT.
1857:		
Oct. 1.....	\$32,500 76.....	\$379 58
" 2.....	18,025 60.....	207 18
" 3.....	20,231 30.....	228 39
" 5.....	21,140 19.....	230 07
" 6.....	22,576 73.....	241 67
" 7.....	30,709 59.....	324 09
" 8.....	16,384 05.....	169 48
" 9.....	21,523 18.....	218 12
" 10.....	30,440 80.....	308 55
" 12.....	39,565 46.....	378 64
" 13.....	54,825 16.....	516 14
" 14.....	28,957 05.....	221 67
" 15.....	34,241 48.....	308 31
" 16.....	22,112 53.....	192 69
" 17.....	50,516 60.....	434 95
" 19.....	17,001 07.....	138 96
" 20.....	13,793 33.....	112 85
" 21.....	24,139 35.....	189 14
" 22.....	28,680 05.....	219 82
" 23.....	34,960 14.....	361 13
" 24.....	60,056 72.....	437 37
" 26.....	102,522 97.....	707 67
" 27.....	90,407 61.....	605 26
" 28.....	59,659 92.....	388 30
" 29.....	119,717 22.....	754 95
" 30.....	166,017 36.....	1,017 37
" 31.....	136,615 31.....	813 02
	<hr/>	<hr/>
	\$1,292,321 54	\$10,000 32..\$1,282,321 22

NOVEMBER.		DECEMBER.		
DATE.	TAX.	DATE.	TAX.	INTEREST.
1857:				
Nov. 2....	14,599 52....	Dec. 1....	20,793 53..	205 23
" 3....	20,275 80....	" 2....	11,104 97..	112 45
" 4....	20,686 18....	" 3....	14,483 56..	143 86
" 5....	28,935 60....	" 4....	10,765 72..	108 14
" 6....	26,148 65....	" 5....	10,131 21..	100 78
" 7....	23,461 62....	" 7....	10,003 77..	100 14
" 9....	78,824 48....	" 8....	19,985 36..	197 79
" 10....	47,077 97....	" 9....	17,447 91..	173 61
" 11....	31,498 61....	" 10....	30,855 33..	307 16
" 12....	105,951 61....	" 11....	41,148 45..	419 06
" 13....	55,431 03....	" 12....	54,504 80..	545 17
" 14....	27,004 85....	" 14....	145,946 17..	1,459 35
" 16....	54,834 94....	" 15....	13,045 98..	258 33
" 17....	81,528 64....	" 16....	4,219 84..	85 28
" 18....	96,142 10....	" 17....	5,835 41..	112 19
" 19....	104,311 68....	" 18....	7,125 97..	142 43
" 20....	95,903 83....	" 19....	8,662 96..	175 55
" 21....	76,418 91....	" 21....	3,852 53..	76 44
" 23....	159,651 50....	" 22....	8,699 63..	162 91
" 24....	270,566 27....	" 23....	6,624 92..	132 19
" 25....	231,318 45....	" 24....	10,158 29..	198 23
" 27....	321,563 24....	" 26....	12,925 00..	254 88
" 28....	695,333 89....	" 28....	19,177 48..	383 43
" 30....	722,858 30....	" 29....	53,711 03..	979 26
		" 30....	55,465 50..	1,107 87
		" 31....	101,417 19..	2,025 30
	<u>\$3,390,377 67</u>		<u>\$698,092 51</u>	<u>\$9,968 30</u>

## TOTAL RECEIPTS OF TAXES FOR 1857.

Tax Collected in September.....	\$928,092 40	
Discount.....	13,401 37	
	<u>                    </u>	\$914,691 03
Tax Collected in October.....	\$1,292,821 54	
Discount.....	10,000 32	
	<u>                    </u>	1,282,821 22
Tax Collected in November .....	3,890,377 67	
"    "    December.....	698,092 51	
Interest.....	9,968 00	
	<u>                    </u>	708,060 51
Amount of cash received to December 31, 1857..	\$6,295,450 48	

STATEMENT No. 15.

REMISSIONS OF TAXES DURING 1857.

WARD.	NAME.	VALUATION.	TAX.	TOTAL.
	1853.			
16	Elizabeth Davis .....	5,000	\$61 71	\$61 71
	1854.			
18	James Barker .....	5,000	52 88	52 88
21	William P. Jones .....	15,000	158 66	158 66
22	Ward Nos. 26 and 27 .....	2,500	26 44	26 44
	Total for 1854 .....			\$237 98
	1855.			
1	Ocean Bank .....	859,151	10,361 36	10,361 36
2	J. S. Savery .....	5,000	60 30	60 30
3	Merrit & Langley .....	10,000	120 60	
"	Fisher & Cornell .....	3,000	36 18	
"	Michael Boyd .....	500	6 03	
"	S. P. Lyman .....	5,000	60 30	223 11
5	O. Clark .....	1,000	12 06	12 06
6	T. D. Gillespie .....	5,000	60 30	60 30
7	John Kelly .....	1,000	12 06	
"	James Harris .....	1,000	12 06	
8	Miss J. Post .....	2,000	24 12	24 12
9	H. K. Wells .....	2,000	24 12	
"	N. L. Cutting .....	5,800	69 94	
"	E. W. Young .....	3,000	36 18	130 24
11	Hull & Leister .....	1,500	18 09	
"	E. Lewis & Co. ....	500	6 03	24 12
12	H. A. Stone .....	25,000	288 12	288 12
15	J. T. Farish .....	10,000	120 60	
"	N. F. De Legore .....	5,000	60 30	180 90
16	Ward No. 2611 .....	2,000	24 12	24 12
17	Samuel Reeve .....	10,000	120 60	120 60
18	R. R. McIlvaine .....	4,000	48 24	
"	W. A. Wheeler .....	15,000	180 90	
"	James V. Barker .....	5,000	60 30	289 44
20	J. Spaulding .....	2,000	24 12	24 12
22	Ward Nos. 26 and 27 .....	6,000	72 35	72 35
21	J. Soria .....	15,000	180 90	180 90
	Carried forward .....			\$12,100 28

WARD.	NAME.	VALUATION.	TAX.	TOTAL.
	Brought forward.....			\$12,100 28
	NON-RESIDENT.			
	John Lynch.....	3,000	36 18	
	Kelly & Higgins.....	39,000	470 34	
	Robert Britchan.....	20,000	241 20	
				747 72
	Total for 1855.....			\$12,848 00
	1856.			
1	B. Lowe.....	1,000	13 83	
"	Union Mutual Insurance Company.....	258,850	3,579 89	
				3,593 72
2	John Bottomley.....	10,000	138 30	
"	951 Pearl street.....	3,000	41 49	
"	1020 Beekman street.....	138,000	1,908 54	
"	N. Edenton.....	800	11 07	
				2,099 40
3	J. Eaton.....	15,000	207 45	
"	Harris & Dakin.....	5,000	69 15	
				276 60
4	Ward No. 1081.....	5,600	76 44	
"	Henry Barnards.....	800	11 06	
"	J. Maidoff.....	12,000	165 96	
"	G. R. Riker.....	800	11 06	
"	J. B. Vroom.....	10,000	138 30	
				402 82
5	Ephraim Treadwell.....	25,000	345 75	
"	William De Yonge.....	3,000	41 49	
"	Charles Seeley.....	1,000	13 83	
"	L. Elchbury.....	500	6 91	
"	W. Walford.....	2,000	27 66	
"	John Sexton.....	3,500	48 41	
"	G. W. Heath.....	500	6 91	
"	W. Herting.....	500	6 91	
				497 87
6	John Johnston.....	5,000	69 15	
"	1077 Pearl street.....	1,700	23 51	
"	H. K. Hannal.....	10,000	138 30	
				230 96
7	J. M. Patrick.....	2,000	27 66	
"	A. D. Frye.....	3,000	41 49	
"	H. W. Kingman.....	8,500	117 56	
"	E. Conway.....	2,500	34 58	
"	L. M. Rutlesband.....	1,000	13 83	
"	J. T. Hussey.....	10,000	138 30	
"	J. D. Walton.....	10,000	138 30	
"	L. Milbank.....	3,000	41 49	
"	J. P. Paton.....	700	9 68	
	Carried forward.....			\$7,101 37



WARD.	NAME.	VALUATION.	TAX.	TOT
	Brought forward.....			\$7.1
7	W. Bones .....	1,500	20 74	
"	Leddy Dunlap.....	2,000	27 66	
"	Samuel Mills .....	30,000	414 90	
"	John Kelly.....	1,500	20 74	
"	Isaac Arnold .....	2,500	34 57	
"	J. Stone.....	5,000	69 15	
"	J. W. Miller .....	1,000	13 83	
"	Matthew Roome .....	5,000	69 15	
"	M. Cooper.....	1,000	13 83	1.2
8	A. Mallaby .....	2,000	27 66	
"	J. Chewville .....	3,000	41 49	
"	1181 Sullivan street.....	11,600	160 42	
"	G. Bowey .....	1,000	13 83	
"	J. B. Cornell.....	17,500	242 03	4
9	A. Churney .....	1,000	13 83	
"	— Moneypenny.....	1,500	20 74	
"	Mrs. Lambert .....	2,000	27 66	
"	D. B. Fuller.....	10,000	138 30	
"	H. Priace .....	1,000	13 83	
"	J. W. Hale.....	3,000	41 49	
"	Bayles & Bigham .....	3,000	41 49	
"	C. Zelner.....	5,000	69 15	
"	H. G. Norton .....	3,000	41 49	
"	A. Newstadt.....	1,500	20 75	
"	W. Gorman .....	800	11 07	
"	J. Olandorf.....	3,000	41 49	
"	G. A. Goodwin .....	3,000	41 49	
"	L. V. Dodge.....	10,000	138 30	
"	J. P. Bell.....	3,000	41 49	
"	C. A. Kellogg.....	5,000	69 15	
"	J. Archibald .....	1,000	13 83	
"	E. Mosier .....	1,000	13 83	
"	S. Holden .....	3,000	41 49	
"	W. V. Narsac.....	300	4 14	
"	M. Gibney .....	10,000	138 30	
"	P. H. Brown .....	1,000	13 83	99
10	D. Granling.....	400	5 53	
"	M. Hammersmith .....	1,000	13 83	
"	H. Ruyter.....	800	11 06	
"	B. Silberman .....	1,000	13 83	
"	M. Best .....	5,000	69 15	
"	758 Essex street .....	1,500	20 75	
"	P. Eurich .....	1,000	13 83	
"	F. Fenton.....	10,000	138 30	
"	S. D. Hawkins.....	1,000	13 83	
"	A. J. Brower .....	1,000	13 83	
"	A. W. Guhring.....	500	6 92	37
	Carried forward.....			\$10.132

WARD.	NAME.	VALUATION.	TAX.	TOTAL.
	Brought forward .....			\$10,152 26
11	D. Hirsch .....	500	6 92	
"	J. Wallum .....	500	6 92	
12	44 and 45, 5 and 6, 132 and 133 .....	500	6 91	13 84
"	A. Carrigan .....	15,000	197 60	
"	Lake and Watts Asylum .....	31,700	393 57	
"	H. A. Stone .....	27,000	355 69	
13	William Irvin .....	2,500	34 57	953 77
"	W. L. Northam .....	1,000	13 83	
14	John Poley .....	1,000	13 83	48 40
"	J. M. Friedlander .....	500	6 91	
"	Peoples' Washing & Bathing Estab. ....	20,000	276 60	
15	A. A. Chittenden .....	8,000	110 64	297 34
"	C. Ferrero .....	4,000	55 32	
"	J. D. Harris .....	1,000	13 83	
"	P. A. Vyze, Jr. ....	50,000	691 50	
"	P. L. Mills .....	5,000	69 15	
"	N. P. Longworth .....	10,000	138 30	
"	Martin & Co. ....	5,000	69 15	
"	J. C. Foster .....	3,000	41 49	
"	G. W. Burdsall .....	1,000	13 83	
"	T. T. Woodruff .....	20,000	276 60	
"	M. Martinese .....	20,000	276 60	
"	T. Andrews .....	10,000	138 30	
"	R. Cross .....	10,000	138 30	
"	W. B. Green .....	25,000	345 75	
"	J. Bausch .....	3,500	48 41	
"	J. J. Lynes .....	2,000	27 66	
"	G. W. Beale .....	10,000	138 30	
"	C. E. Habicht .....	30,000	414 90	
"	L. R. Ateenger .....	5,000	69 15	
"	Mrs. Ellen Walter .....	5,000	69 15	
"	H. N. Gamble .....	1,000	13 83	
"	Augustus Freeden .....	2,000	27 66	
"	M. Casado .....	5,000	69 15	
"	N. Hoffman .....	650	8 99	
"	J. G. Keator .....	2,500	34 58	
"	G. N. Marshall .....	10,000	138 30	
"	H. Long .....	5,000	69 15	
"	Maria Fraser .....	5,000	69 15	
"	Valentine Kirby .....	20,000	276 60	
"	N. S. Boun .....	2,500	34 58	
"	E. C. Donnelly .....	20,000	276 60	
"	H. T. Gamage .....	10,000	138 30	
"	Amory Gamage .....	10,000	138 30	
"	B. H. Burrows .....	5,000	69 15	
	Carried forward .....		\$4,510 67	\$11,465 61

WARD.	NAME.	VALUATION.	TAX.	TOT
	Brought forward.....		\$4,510 67	\$11,4
15	Thomas G. Wait.....	2,500	34 57	
"	Charles D. Buck.....	5,000	69 15	
"	Seth Adams.....	25,000	345 75	
"	James Warren, M.D.....	2,000	27 66	
16	H. Woltencaup.....	2,500	34 58	4,9
"	J. Basted.....	1,000	13 83	
"	G. H. Empire.....	3,000	41 49	
"	New York Floating Dock Company.....		50 00	
"	Salamander Grate Bar Company.....		17 50	
"	John Carlin.....	3,000	41 49	
"	B. Soulters.....	2,500	34 57	
"	A. G. Grandin.....	1,000	13 83	
"	H. Bent.....	5,000	69 15	
"	M. Hunt.....	3,000	41 49	
"	N. Dean, (Trustee).....	18,000	248 94	
"	R. D. Suydam.....	5,000	69 15	
"	Ward Nos. 3099, 3100, 3101.....	6,000	82 98	
"	E. S. Vaughn.....	5,000	69 15	
"	M. Angulo.....	3,000	41 49	
"	E. Davidson.....	2,000	27 66	
"	John Christie.....	1,500	20 74	
"	Mary Van Wagner.....	3,500	48 41	
"	Ward No. 2611.....	2,000	27 60	
17	C. Petts & Sons.....	3,000	41 49	
"	W. E. Ehbery & Co.....	1,000	13 83	
"	E. Bachrach.....	1,700	23 52	
"	J. Green.....	800	11 07	
"	E. R. Wilcox.....	6,000	82 98	
"	B. Sourcors.....	10,000	138 30	
"	R. Telverton.....	45,000	622 35	
"	W. W. Mason.....	2,000	27 66	
"	E. C. Charley.....	8,800	121 71	
"	J. McGay.....	4,500	62 24	
"	J. Miles.....	9,000	124 47	
"	E. C. Fogg.....	10,000	138 30	
"	J. T. Fisher.....	10,000	138 30	
"	C. H. Tupper.....	10,000	138 30	
"	J. B. Smith.....	19,500	269 69	
"	Matthias Elbert.....	3,000	41 49	
"	Emit Shoening.....	5,000	69 15	
"	Thomas Kennedy.....	5,000	69 15	
"	George F. Stutzman.....	5,000	69 15	
"	John Valentine.....	1,600	22 13	
"	Charles Wingate.....	20,000	276 60	
"	Thomas McGuire.....	2,000	27 66	
	Carried forward.....			1,329 \$19,377

WARD.	NAME.	VALUATION.	TAX.	TOTAL.
	Brought forward .....			\$19,977 04
18	O. Gorie .....	5,000	69 15	
"	O. McGovern .....	10,000	138 30	
"	Ward No. 4022, 18th street .....	2,500	34 57	
"	J. H. McCorkle .....	4,000	55 32	
"	S. Cahill .....	24,000	331 92	
"	Estate of Field .....	25,000	345 75	
"	Ward No. 5465, 22d street .....	10,000	138 30	
"	L. C. Tucker .....	10,000	138 30	
"	Ward Nos. 1962, 1964, 1965, 14th st. . .	40,000	552 20	
"	M. J. Frisbie .....	5,000	69 15	
"	H. Potter .....	5,000	69 15	
"	Ward No. 6272, 24th street .....	6,000	82 98	
"	Estate of J. Blair .....	8,500	117 56	
"	Ward Nos. 1946, 1946½, 14th street ..	16,000	221 28	
"	M. Stevenson .....	10,000	138 30	
"	G. Herring .....	2,000	27 66	
"	Thomas Jackson .....	5,000	69 15	
"	A. B. Bigelow .....	8,000	110 64	
"	Ward Nos. 5090, 5090½, 5091, 5092, 5092½, 5093 .....	24,000	331 92	
"	H. H. Elliott .....	5,000	69 15	
"	Henry Suydam .....	12,500	172 88	3,284 63
20	Daniel Sherwood .....	2,000	27 66	
"	Casper Ritter .....	10,000	138 30	165 96
21	A. Covill .....	25,000	345 75	
"	W. W. Jones .....	5,000	69 15	
"	D. E. Tooper .....	2,000	27 66	
"	M. Burns .....	8,000	110 64	
"	G. P. Arcularius .....	5,000	69 15	
"	J. W. Smith .....	20,000	276 60	
"	C. Adamson .....	10,000	138 30	
"	C. R. Harvey .....	5,000	69 15	
"	Thomas Cornell .....	5,000	69 15	
"	Alexander Josephi .....	5,000	69 15	
"	L. B. Nutting .....	5,000	69 15	
"	G. M. Totten .....	10,000	138 30	
"	E. A. Pierce .....	2,000	27 66	
"	E. S. Shannon .....	25,000	345 75	
"	Sophia Beach .....	10,000	138 30	1,963 86
22	Ward No. 46, 46½, Block 132 .....	4,100	54 00	
"	No. 9½, Block 185 .....	500	6 59	
"	No. 57, 10 and 11; 42 and 43 .....	2,050	27 00	
"	No. 26 and 27, 41st street .....	6,000	82 97	170 56
	NON-RESIDENT.			
	C. B. Granins .....	2,000	27 66	
	F. P. James .....	50,000	691 50	
	Carried forward .....		\$719 16	\$25,562 05

NAME.	VALUATION.	TAX.	TOT
Brought forward.....		\$719 16	\$25,5
W. G. Cole.....	1,000	13 83	
L. H. Hatfield.....	1,000	13 83	
R. A. Finley.....	10,000	138 30	
F. F. Muller.....	20,000	276 60	
Stephen Hills.....	20,000	276 60	
S. Lounsberry.....	5,000	69 15	
D. M. Hilliard.....	1,000	13 83	
C. P. Caldwell.....	1,000	13 83	
William H. Woodruff.....	7,500	103 73	
J. B. Fellows.....	4,000	55 32	
A. Bembe.....	2,000	27 66	
N. Bidwell.....	20,000	276 60	
James Leslie.....	3,000	41 49	
Samuel L. Keith.....	5,000	69 15	
F. P. Chapman.....	5,000	69 15	
James Brower.....	10,000	138 30	
J. E. Rawson.....	8,000	110 64	
George Riker.....	2,300	31 80	
S. T. Bens.....	36,000	497 88	
Peter Wells.....	4,000	55 32	
J. Rosbotham.....	1,000	13 83	
M. Lehmaire.....	15,000	207 45	
John G. Wilson.....	10,000	138 30	
John Schuber.....	15,000	207 45	
G. W. White.....	2,000	27 66	
W. P. James.....	4,000	55 32	
W. P. Walker.....	5,000	69 15	
F. A. Schwartz.....	20,000	276 60	
H. Lohmeyer.....	5,000	69 15	
Jessup Tarrant.....	100,000	1,383 00	
H. G. Knight.....	5,000	69 15	
Charles D. Hazen.....	40,000	553 20	
William Silvey.....	8,500	117 56	
J. C. McBurney.....	10,000	138 30	
W. Friedlander.....	9,000	124 47	
F. G. Whitney.....	5,000	69 15	
Schenck & Downing.....	100,000	1,383 00	
Hugan, Stobel & Co.....	25,000	345 75	
J. Tryon.....	15,000	207 45	
J. Stefmer.....	500	6 92	
C. Dygert.....	400	5 53	
A. & S. Henry & Co.....	23,000	318 09	
J. S. Fancher.....	2,000	27 66	
J. H. Bates.....	10,000	138 30	
B. T. Buckman.....	4,000	55 32	
J. Bartlett.....	10,000	138 30	
Total for 1856.....			\$34,73

WARD.	NAME.	VALUATION.*	TAX.	TOTAL.
	1857.			
1	Mechanics' Bank .....	100,000	1,556 44	1,556 44
2	Ward Map, No. 1020, A .....	25,000	389 11	
"	" " 1020, B .....	21,000	326 86	
"	" " 1020, C .....	19,000	295 72	
"	" " 1020 .....	15,000	233 47	
"	" " 1021, A .....	18,000	280 16	
"	" " 1021, B .....	15,000	233 46	
"	" " 1021 .....	33,000	513 63	
				2,272 41
9	No. 8 King street .....	1,000	15 56	
"	J L. Knapp .....	5,000	77 82	
"	Andrew Stevenson .....	1,500	23 35	
				116 73
11	Michael Russell .....	1,000	15 57	15 57
15	R. S. Holt .....	3,000	46 70	
"	S. M. Beckley .....	29,000	451 37	
"	James Renwick .....	10,000	155 64	
				653 71
16	4169, 4170, 4171, 4172 .....	6,000	93 38	93 38
17	Charles Easton .....	10,000	155 65	155 65
18	5731, 5732 .....	4,000	62 26	62 26
20	Peter Roberts .....	7,000	108 95	108 95
22	Ward Map No. 27 .....	4,050	53 89	
"	No. 57, Block 177 .....	2,050	29 33	
"	House of Mercy .....	5,500	73 69	
				156 91
	Total for 1857 .....			<u>\$5,192 01</u>

**RECAPITULATION.**

1853.. Total Tax Remitted .....	\$61 71
1854.. " " " .....	237 98
1855.. " " " .....	12,848 00
1856.. " " " .....	34,720 28
1857.. " " " .....	5,192 01
Total .....	<u>\$53,059 98</u>



## STATEMENT No. 16.

## OFFICE OF RECEIVER OF TAXES, NEW YORK

*Statement of the Moneyed or Stock Corporations in the City of New York, showing the name of the Company, the amount of Personal and Real Property, the Total Valuation, and the amount of Tax levied on each Company in 1857.*

INCORPORATED COMPANIES.	PERSONAL ESTATE.	REAL ESTATE.	TOTAL VALUATION.	AMOUNT OF TAX.
American Exchange Bank .....	3,299,913 00	198,812 00	3,498,725 00	
Atlantic Bank .....	400,000 00		400,000 00	
Bank of America .....	1,774,200 00	330,251 00	2,104,451 00	
“ of Commerce .....	7,129,492 00		7,129,492 00	
“ of the Commonwealth .....	561,165 00	549,421 00	1,110,586 00	
“ of New York .....	1,670,655 00	300,944 00	1,971,599 00	
“ of North America .....	888,748 00		888,748 00	
“ of the Republic .....	1,516,802 00	177,298 00	1,994,100 00	
“ of the State of New York .....	1,788,528 00		1,788,528 00	
Broadway Bank .....	507,847 00	140,000 00	647,847 00	
Eowery Bank .....	261,445 00	40,000 00	301,445 00	
Butchers' and Drovers' Bank .....	543,000 00	60,000 00	603,000 00	
Bull's Head Bank .....	173,300 00		173,300 00	
City Bank .....	923,417 00		923,417 00	
Corn Exchange Bank .....	802,435 00	111,564 00	913,999 00	
Chemical Bank .....	764,028 00	70,000 00	834,028 00	
Continental Bank .....	1,275,831 00		1,275,831 00	
Citizens' Bank .....	337,500 00		337,500 00	
Chatham Bank .....	367,095 00	63,370 00	430,465 00	
Dry Dock Company .....	313,040 00	233,340 00	546,380 00	
East River Bank .....	269,275 00		269,275 00	
Fulton Bank .....	631,061 00	35,000 00	716,061 00	
Greenwich Bank .....	184,591 00	12,000 00	196,591 00	
Grocers' Bank .....	265,974 00	34,000 00	299,974 00	
Hanover Bank .....	908,119 00	91,880 00	999,999 00	
Island City Bank .....	300,000 00		300,000 00	
Irving Bank .....	402,500 00	42,000 00	444,500 00	
Importers' and Traders' Bank .....	1,000,000 00		1,000,000 00	
Leather Manufacturers' Bank .....	739,101 00		739,101 00	
Manhattan Company .....	1,859,096 00	150,750 00	2,009,846 00	
Mechanics' Banking Association .....	562,071 00	75,250 00	637,321 00	
Merchants Bank .....	1,319,350 00	160,000 00	1,479,350 00	
Mechanics' Bank .....	1,761,942 00	312,432 00	2,074,374 00	
Metropolitan Bank .....	2,759,997 00	238,900 00	2,998,897 00	
Marine Bank .....	493,750 00	75,000 00	568,750 00	
Mercantile Bank .....	1,000,000 00		1,000,000 00	
Market Bank .....	925,000 00	75,000 00	1,000,000 00	
Merchants Exchange Bank .....	1,169,951 00	862,800 00	2,032,751 00	
Mechanics' and Traders' Bank .....	383,864 00	16,136 00	400,000 00	
National Bank .....	1,071,312 00	59,149 00	1,130,461 00	
Nassau Bank .....	572,243 00	165,000 00	737,243 00	
North River Bank .....	580,771 00	89,600 00	670,371 00	
New York Exchange Bank .....	130,000 00		130,000 00	
New York County Bank .....	200,000 00		200,000 00	
Ocean Bank .....	923,544 00	76,456 00	1,000,000 00	
Oriental Bank .....	300,000 00		300,000 00	
Carried forward .....	\$46,361,953 00	\$4,846,333 00	\$51,208,286 00	



INCORPORATED COMPANIES.	PERSONAL ESTATE.	REAL ESTATE.	TOTAL VALUATION.	AMOUNT OF TAX.
Brought forward.....	\$46,861,953 00	\$1,846,353 00	\$51,208,306 00	\$1,969,78 40
Phoenix Bank.....	1,625,000 00	175,000 00	1,800,000 00	25,015 92
Pacific Bank.....	422,700 00	.....	422,700 00	6,579 06
People's Bank.....	335,975 00	76,525 00	412,500 00	6,420 30
Park Bank.....	1,866,704 00	133,296 00	2,000,000 00	31,128 75
St. Nicholas Bank.....	395,742 00	104,258 00	500,000 00	7,782 17
Seventh Ward Bank.....	504,670 00	37,913 00	542,583 00	8,444 96
Shoe and Leather Bank.....	899,147 00	120,000 00	1,019,147 00	15,862 39
Tradesmen's Bank.....	776,000 00	24,000 00	800,000 00	12,451 51
Union Bank.....	1,327,500 00	172,500 00	1,500,000 00	23,346 59
Artizans' Bank.....	600,000 00	.....	600,000 00	9,338 61
Bank for Savings in the City of N. Y.	.....	123,000 00	123,000 00	1,914 42
Seamens' " " " " " " " "	.....	150,000 00	150,000 00	2,334 66
Bowery Savings' Bank.....	.....	96,000 00	96,000 00	1,494 18
Irving " " " " " " " "	.....	16,000 00	16,000 00	249 03
Dry Dock Savings' Institute.....	.....	2,500 00	2,500 00	38 91
East River " " " " " " " "	.....	5,500 00	5,500 00	85 60
Greenwich Savings' Bank.....	.....	30,000 00	30,000 00	462 95
Arctic Fire Insurance Company.....	240,000 00	.....	240,000 00	3,735 48
Etna " " " " " " " "	200,000 00	.....	200,000 00	3,112 88
Astor " " " " " " " "	150,000 00	.....	150,000 00	2,334 66
American " " " " " " " "	133,333 00	.....	133,333 00	2,075 23
Bowery " " " " " " " "	300,000 00	.....	300,000 00	4,669 32
Beekman " " " " " " " "	200,000 00	.....	200,000 00	3,112 88
City " " " " " " " "	173,240 00	.....	173,240 00	2,696 37
Commercial " " " " " " " "	198,685 00	.....	198,685 00	3,024 40
Clinton " " " " " " " "	250,000 00	.....	250,000 00	3,891 10
Continental " " " " " " " "	500,000 00	.....	500,000 00	7,782 20
Columbia " " " " " " " "	200,000 00	.....	200,000 00	3,112 88
Commonwealth " " " " " " " "	250,000 00	.....	250,000 00	3,891 10
Eagle " " " " " " " "	272,498 00	68,449 00	340,947 00	5,306 60
Empire City " " " " " " " "	200,000 00	.....	200,000 00	3,112 88
Excelsior " " " " " " " "	200,000 00	.....	200,000 00	3,112 88
East River " " " " " " " "	150,000 00	.....	150,000 00	2,334 66
Firemans' " " " " " " " "	204,000 00	.....	204,000 00	3,175 13
Fulton " " " " " " " "	150,000 00	.....	150,000 00	2,334 66
Greenwich " " " " " " " "	156,400 00	6,500 00	192,900 00	3,002 35
Grocers' " " " " " " " "	200,000 00	.....	200,000 00	3,112 88
Great Western " " " " " " " "	500,000 00	.....	500,000 00	7,782 20
Howard " " " " " " " "	186,390 00	68,487 00	249,877 00	3,869 15
Hanover " " " " " " " "	200,000 00	.....	200,000 00	3,112 88
Harmony " " " " " " " "	150,000 00	.....	150,000 00	2,334 66
Home " " " " " " " "	461,107 00	66,568 00	527,675 00	8,212 91
Hamilton " " " " " " " "	127,770 00	.....	127,770 00	1,988 65
Humbolt " " " " " " " "	133,333 00	.....	133,333 00	2,075 23
Hope " " " " " " " "	150,000 00	.....	150,000 00	2,334 66
Jefferson " " " " " " " "	216,145 00	4,500 00	220,645 00	3,434 19
Irving " " " " " " " "	200,000 00	.....	200,000 00	3,112 88
Indemnity " " " " " " " "	150,000 00	.....	150,000 00	2,334 66
Knickerbocker " " " " " " " "	228,118 00	51,881 00	279,999 00	4,358 00
Lafarge " " " " " " " "	125,100 00	.....	125,100 00	1,947 10
Lennox " " " " " " " "	150,000 00	.....	150,000 00	2,334 66
Lorillard " " " " " " " "	200,000 00	.....	200,000 00	3,112 88
Lamar " " " " " " " "	200,000 00	.....	200,000 00	3,112 88
Manhattan " " " " " " " "	250,000 00	.....	250,000 00	3,891 10
Metropolitan " " " " " " " "	300,000 00	.....	300,000 00	4,669 32
Mechanics and Traders' " " " " " " " "	196,920 00	.....	196,920 00	3,064 93
Mercantile " " " " " " " "	200,000 00	.....	200,000 00	3,112 88
Market " " " " " " " "	183,405 00	.....	183,405 00	3,010 21
National " " " " " " " "	174,787 00	.....	174,787 00	2,719 97
Niagara " " " " " " " "	209,708 00	.....	209,708 00	3,263 96
New Amsterdam " " " " " " " "	200,000 00	.....	200,000 00	3,112 88
Carried forward.....	\$61,576,300 00	\$6,374,230 00	\$70,950,530 00	\$1,104,253 79

INCORPORATED COMPANIES.	PERSONAL ESTATE.	REAL ESTATE.	TOTAL VALUATION.	AMOUNT OF TAX.
Brought forward.....	\$64,576,800 00	\$6,374,280 00	\$70,950,580 00	\$1,104,253 79
North American Fire Insurance Co.	250,000 00	.....	250,000 00	3,891 10
New World " " "	200,000 00	.....	200,000 00	3,112 88
N. Y. Equitable " " "	234,423 00	.....	234,423 00	3,648 63
Park " " "	200,000 00	.....	200,000 00	3,112 88
Peoples' " " "	150,000 00	.....	150,000 00	2,334 66
Republic " " "	162,315 00	.....	162,315 00	2,637 61
Relief " " "	150,000 00	.....	150,000 00	2,334 66
Rutgers' " " "	151,344 00	24,000 00	175,344 00	2,629 11
St. Marks' " " "	150,000 00	.....	150,000 00	2,334 66
St. Nicholas " " "	134,969 27	.....	134,969 27	2,100 70
Stuyvesant " " "	200,000 00	.....	200,000 00	3,112 88
Security " " "	200,000 00	.....	200,000 00	3,112 88
United States " " "	250,000 00	.....	250,000 00	3,891 10
Washington " " "	200,000 00	.....	200,000 00	3,112 58
Atlantic Mutual Insurance Company	592,115 00	265,000 00	857,115 00	13,340 46
Commercial " " "	163,965 00	.....	163,965 00	2,522 00
Mercantile " " "	376,275 00	.....	376,275 00	5,856 48
New York " " "	100,000 00	.....	100,000 00	1,556 44
Orient " " "	150,000 00	.....	150,000 00	2,334 66
Pacific " " "	100,000 00	.....	100,000 00	1,556 44
Sun " " "	971,471 00	150,000 00	1,121,471 00	17,455 01
Union " " "	495,450 00	.....	495,450 00	7,711 37
Knickerbocker Life " " "	100,000 00	.....	100,000 00	1,556 44
Manhattan " " "	100,000 00	.....	100,000 00	1,556 44
United States " " "	100,000 00	.....	100,000 00	1,556 44
Albion " " "	100,000 00	.....	100,000 00	1,556 44
Broadway Insurance Company.....	136,153 00	68,847 00	205,000 00	3,180 69
Merchants' " " "	200,000 00	.....	200,000 00	3,112 88
North River " " "	335,200 00	23,750 00	358,950 00	5,686 62
Pacific " " "	200,000 00	.....	200,000 00	3,112 58
Peter Cooper " " "	150,000 00	.....	150,000 00	2,334 66
International Mutual Life Ins. Co..	100,000 00	.....	100,000 00	1,556 44
New York Life and Trust Company.	1,272,782 00	221,700 00	1,494,482 00	23,280 65
Farmers' Loan and " " "	477,000 00	154,800 00	631,800 00	9,846 05
United States Trust Company.....	1,250,000 00	.....	1,250,000 00	19,455 50
New York Fire and Marine Ins. Co.	168,632 00	61,653 00	230,285 00	3,544 20
Corn Exch. Fire & In. Nav. Ins. Co.	200,000 00	.....	200,000 00	3,112 88
British Commercial Life Ins. Co. . .	100,000 00	.....	100,000 00	1,556 44
Liverpool and London Ins. Company	389,000 00	.....	389,000 00	6,054 55
Monarch Fire Insurance Co., London	150,000 00	.....	150,000 00	2,334 66
Royal Ins. Co., Lond. and Liverpool	150,000 00	.....	150,000 00	2,334 66
Mutual Benefit Life Ins. Co. of N. J.	100,000 00	.....	100,000 00	1,556 44
New Eng. Mut. Life Ins. Co. Boston.	100,000 00	.....	100,000 00	1,556 44
Commercial Telegraph Company. . .	1,500 00	.....	1,500 00	23 31
Magnetic " " "	5,000 00	.....	5,000 00	77 82
N. Y. & Wash. Print. Telegraph Co.	5,000 00	.....	5,000 00	77 82
N. Y. and New Eng. Union Tel. Co.	2,500 00	.....	2,500 00	38 91
Adams Express Company.....	15,000 00	65,000 00	80,000 00	1,245 14
American " " "	20,000 00	.....	20,000 00	311 28
Harnden's " " "	3,000 00	.....	3,000 00	46 69
Hopes' " " "	2,000 00	.....	2,000 00	31 12
Kinsley & Co. " " "	3,000 00	.....	3,000 00	46 69
National " " "	3,000 00	.....	3,000 00	46 69
United States " " "	10,000 00	.....	10,000 00	165 64
Wells, Fargo & Co. " " "	25,000 00	.....	25,000 00	389 11
American European Joint Stock Ex- press and Exchange Company....	10,000 00	.....	10,000 00	155 64
Delaware and Hudson Canal Co....	100,000 00	.....	100,000 00	1,556 44
Ocean Steam Navigation Company.	599,400 00	.....	599,400 00	9,329 29
Pacific Mail Steam Ship Company..	500,000 00	.....	500,000 00	7,732 20
N. Y. and Liverpool Mail S. S. Co..	1,132,000 00	.....	1,132,000 00	17,618 90
Carried forward.....	\$78,493,794 27	\$7,408,980 00	\$85,902,774 27	\$1,336,885 40



INCORPORATED COMPANIES.	PERSONAL ESTATE.	REAL ESTATE.	TOTAL VALUATION.	AMOUNT OF TAX.
Brought forward.....	\$85,304,278 27	\$11,399,512 00	\$96,703,786 27	\$1,501,668 63
Boardman Coal Burn. Loc. Boiler Co.	2,600 00	.....	2,600 00	40 46
N. Y. and Hudson River Company..	5,000 00	.....	5,000 00	77 82
Harlem and N. Y. Navigation Co..	18,000 00	.....	18,000 00	241 25
Harlem Bridge Company.....	.....	6,000 00	6,000 00	85 03
Tontine Company.....	.....	175,000 00	175,000 00	2,723 77
Butchers' Hide Association...	.....	8,500 00	8,500 00	132 29
Butchers Melting Association.....	.....	13,200 00	13,200 00	196 89
Architectural Iron Works.....	30,700 00	.....	30,700 00	477 82
Manhattan Iron Works.....	23,044 00	12,000 00	35,044 00	469 66
N. Y. Wire Railing Company.....	5,000 00	.....	5,000 00	77 82
Mortimer Marble Company.....	.....	400 00	400 00	5 36
Marble Stone Carving Company....	10,000 00	.....	10,000 00	155 64
Masterson, Smith and Sinclair, Stone Dressing Company.....	53,000 00	109,000 00	162,000 00	2,521 37
Mitchell, Bailey & Co., an Incorporated Stock Company of the State of Connecticut.....	25,000 00	.....	25,000 00	399 11
New York Brick Company.....	50,000 00	.....	50,000 00	773 22
New York Dying Company.....	33,516 00	18,000 00	51,516 00	801 50
<b>TOTALS.....</b>	<b>\$85,560,183 27</b>	<b>\$11,741,612 00</b>	<b>\$97,301,745 27</b>	<b>\$1,513,832 94</b>





## STATEMENT No. 18.

## THE LOWBER JUDGMENT.

## OPINION OF JUSTICE ROOSEVELT, ON PRELIMINARY OBJECTIONS.

A motion is made, on behalf of the Comptroller, as the chief financial officer of the city, and as a citizen and tax-payer, and one of the members of the corporate body denominated "the Mayor, Aldermen and Commonalty," the ultimate of which, in effect is, to obtain a perpetual stay of proceedings on a judgment for about \$200,000, entered up, as he in substance alleges, by a quasi confession, without any just or real cause of action against the city.

The preliminary objections are raised:

*First*—That the presiding judge is not holding a court, and,

*Secondly*—That the applicant has no standing in court.

The answer to the first objection is, that by the 41st section of the Code it is declared, that every application for an order is a motion, and that motions, in the First Judicial District, with one exception, (which this is not,) may be made "to a judge or a justice, out of court."

As to the second objection, it is contended that the Comptroller, whether officially or individually, cannot be heard on mere affidavits; that he must file a regular formal bill of complaint, and that such bill must be filed on behalf of all other tax-payers as well as himself.

Whether a person not a direct party to a confessed judgment, but complaining of its injurious operation on his interests, shall be heard summarily, on informal affidavits, or be put to the more tedious remedy of a bill in equity, depends, according to the settled practice of the court, upon the special circumstances of each particular case, to be judged of after the affidavits on both sides have been read.

The more usual course in modern times, especially in this state, has been to grant the same relief on motion, as might be obtained on formal suit.—4 Johns' C., 191; 2 Kernan, 215.

If the facts can be sufficiently ascertained from the affidavits, a duplicate suit is unnecessary. But, if on the papers presented, the facts are involved in doubt and contradiction, the court may either



order a reference, where a cross-examination of the witnesses can be had, or leave the parties to a formal bill of complaint, with its consequent pleadings, issues and trial by jury or otherwise, as the law may require.

To determine, therefore, the course to be taken, it is obvious that all the papers must first be read.

#### OPINION AND DECISION OF JUDGE ROOSEVELT.

A judgment has been entered up (by collusion it is alleged, on the part of the public authorities, or some of them,) in the records of the court, on the report of a referee, for about \$200,000, to be levied, of course, out of the property of the city, including whatever funds may come into the treasury from taxation, to the great prejudice of the citizens generally, and especially of those whose earnings are to be assessed to satisfy this unjust demand.

On an affidavit of the facts, as he understood them, the Comptroller of the city applied to one of the judges of the court, and obtained an order to stay all further proceedings, and to compel the parties to show cause why the judgment so entered should not be set aside, and a proper defence be made to the action.

At the day appointed cause was accordingly shown, and a large portion of a week was consumed in its discussion. Among other papers presented by Mr. Lowber's counsel, and relied on by him, was a written document, prepared in open court, signed "Richard Busted, Attorney for defendants," and "John M. Barber, Attorney for plaintiff," dated after the order to show cause, whereby it was "stipulated that the motion made herein, to let the defendants into a further defence in said cause, and to amend their answer therein, be denied." This paper, as it appeared to the court, was of itself wholly insufficient for the purpose intended; and while furnishing no adequate ground for denying the motion for relief, it suggested the most conclusive reason for permitting it to be made by the Comptroller, whether in his official capacity as head of the "Finance Department" of the city, or in his individual capacity of a corporator and contributor to its



revenues. It showed, especially in connection with Mr. Busted's affidavit, that the Aldermen and Councilmen were opposed to any defence being made, and that the "Law Department," under their direction, entertained the same views. If, therefore, the case as alleged, was one of gross injustice to the tax-payers, they had no alternative but a resort to direct intervention, or to that of another department of the city government, or to both. And, what officer, for this purpose could be more appropriate than the chief of the "Department of Finance," having, by the terms of the charter (§ 22,) "control of all the fiscal concerns of the Corporation." It is an erroneous impression, although a very prevalent one, that the members of the Common Council constitute the Corporation. The city of New York, in the language of the Dongan Charter, "is an ancient city, and the *citizens* of the said city have anciently been a body politic and corporate;" and in the language of the Montgomerie Charter, it was, "the *inhabitants* and *citizens* of said city," whom the crown "thought fit" to constitute "a body politic and corporate, by the name and style of the Mayor, Aldermen and Commonalty of the city of New York." It is the "citizens" and not the Aldermen and their associates merely, who form the corporators, and, in their aggregate character, the Corporation Aldermen, like other officers, are elected, not to supersede, but to aid the citizens in "the better government of the city;" and, so far as questions of property and revenue are concerned, they may be likened to directors of banking and railroad companies. They are trustees of the common fund, of which the citizens are the stockholders, or, as the law expresses it, the *cestui qui trusts*.

Mr. Flagg, then, in both his capacities, certainly in one or other of them, having from necessity a right to be heard, the question is, taking all the evidence together on both sides:—What is the case presented, and is it of sufficient magnitude and public importance to warrant a departure from the ordinary course of the judicial action?

The expediency of establishing a great market at the foot of Seventeenth street, on the East river, was a matter purely of legislative discretion. In the exercise of this discretion, although at the instance

of certain petitioners whose names do not appear in the papers before me, the Common Council, on the 13th of August, 1856, by resolution, "authorized and directed the Comptroller to advertise for proposals for a block of ground, and to report the same in thirty days, to the Common Council, for its further action." Among the proposals sent in was one dated November 6, 1856, from Mr. Lowber, for two blocks between Sixteenth and Seventeenth streets, east of Avenues C and A, including the bulkhead on the river, for \$196,000, free of all incumbrances except taxes. And subsequently, in February of the present year, a resolution was passed by the two Boards, but neither approved nor disapproved by the Mayor, "directing the Comptroller to purchase without delay, the Lowber lots for \$196,000; the property to be conveyed by a good and sufficient warranty deed, free and clear of all liens and incumbrances, except taxes and assessments, upon the title to the said premises being approved by the Counsel to the Corporation."

The resolution also "appropriated" \$196,000 for the purpose, provided that the taxes and assessments to be assumed should not exceed \$2,500.

On the passage of this resolution, as soon as the ten days had elapsed to render it operative without the express approval of the Mayor, Mr. Lowber immediately prepared and executed a deed, dated and acknowledged 10th of March, and submitted it to the Corporation Counsel for his approval. It is suggested that Mr. Busted, at the time, was lying on a bed of sickness. In six days, nevertheless, a remarkable instance, certainly, of expedition in such matters, his indorsement was procured certifying that "he had examined the title, and approved the same."

By the terms of the resolution, the Comptroller, it will be recollected, was to make the purchase. It was not made by the mere passing of the resolution. The Common Council were no doubt aware that a "purchase" was a contract, and that all contracts in such cases were required by law, (sec. 23, act of 1849,) to be made "by the appropriate heads of departments."



The Common Council as they did, might direct the Comptroller to make a contract, and if without good cause, he refused, they might (through the Court) compel him by mandamus. But until he made or was compelled to make the contract, no contract existed, and neither Lowber nor the city was bound. Lowber, notwithstanding, without consulting the Comptroller, and seemingly considering his intervention, and any financial difficulties which he might suggest, such for instance as an empty treasury, without money to "appropriate," or a recent judicial decision against the title, as matters of no consequence, immediately, "on the same day," as he says himself, tendered his deed and demanded the consideration money, and although, as he admits in his complaint, both the Mayor and the Comptroller, "wholly refused to accept such deed, or in any way to recognize or complete said purchase," he insists that the purchase was made, and demands judgment, that the Corporation be compelled to "accept and receive the said deed, or such other suitable and proper assurance of the said premises as the court may approve, and to pay the said \$196,000, with interest from the 16th of March, 1857, and in all things specifically to execute the aforesaid contract of sale."

On the statements in Lowber's complaint, the title, it is obvious, whatever it may be, still remains in him. Deeds take effect by delivery. Without acceptance there can be no delivery. A tender, merely, passes no title. The complaint admits there was no acceptance of the deed. Had there been, the action, instead of assuming the shape of an equity suit for a specific performance, would have been a common suit for money due. It assumes, therefore, that the contract, if any, was unexecuted, and it shows as clearly, in my opinion, that none was ever finally made. Details, as every one knows, are incident to such contracts. They must first be settled by a contracting officer and the party. A disagreement as to these, may, and often does take place. Until adjusted, there may be general proposals, but no binding engagement.

The complaint, as it seems to me, for these and other reasons, might have been demurred to; and had it been brought before the court in

that form, would, I think, have been dismissed without requiring any further answer. A demurrer however, was not interposed.

But the objections, being not formal but substantial, going to the foundation of the action, were not waived by the omission. They might still be taken by answer; and even after answer, and without answer or demurrer. The code (§ 148) provides, that "the objection that the complaint does not state facts sufficient to constitute a cause of action," shall not be deemed to have been waived, even by its omission, in both demurrer and answer.

The answer which was put in, so far as relates to matters of fact, confined the defence to a few simple objections:

*First.* That at the time of the passage of their resolution directing the Comptroller to make the purchase, and professing to appropriate the requisite amount, and ever since, there were no moneys in the treasury to meet such an appropriation, or out of which it could be paid, and no power under existing laws to borrow the same; and

*Second.* That, although the Common Council, after passing their resolution, had applied to the legislature for authority to raise by loan the requisite funds, that body had adjourned without granting the request.

From the pleadings it will be seen, in connection with affidavits to which I shall presently advert, that there was at that time no question of fact really in dispute. The code, (§ 270,) unless by consent of both parties, impliedly prohibits "a reference" in "cases where the investigation will require a decision of difficult questions of law." It assumes that the judges, specially chosen and commissioned for that purpose, are the proper persons to determine such matters; and that there is neither necessity nor fitness in subjecting the parties, or either of them, to the heavy expense of appointing a judicial substitute for the occasion. In the present instance, however, a different course was taken; and, on the application of the attorneys on both sides, a reference was directed to Mr. Sickels, "to hear and determine" the whole matter; who, on the 12th of June, among other things, reported:



"I find generally, that each and all the several facts set forth in the complaint, (it will be observed, the *facts* were not disputed,) are true as therein stated, and upon the facts so found by me, my conclusions of law, are" as follows:

*First.* That the plaintiff Lowber, by all that had occurred, had become "legally and equitably bound" to convey.

*Second.* That the defendants in like manner had become legally and equitably "bound to receive and accept the said deed from him, and to pay to the plaintiff the sum of \$196,000, with interest from the 16th of March, 1857;" and

*Third.* That the plaintiff is entitled to a judgment in "this action for the said sum of," &c., "amounting in all to \$199,353 77, together with his costs," &c.

On this report, and on the same day of its date, without the intervention of any judge of the court, (none being required by law in such cases,) a judgment was entered up in favor of Mr. Lowber against the city for \$199,910 71; leaving the title to the lots, (as I understand the facts, and as I believe to be their legal effect,) still in him, as well as possession of the rejected deed, which had been tendered by him to the Mayor and Comptroller for their acceptance; an omission the more remarkable when it is recollected that the proceeding was not a common law suit, but a bill in equity for the specific performance of an alleged executory contract.

It now appears further, (for such is the clear preponderance of the affidavits,) that the value of the property—its market value I mean and not as some of the plaintiffs affidavits express it, "its value for market purposes," was enormously exaggerated.

But the more decisive objection, unanswerable, as it seems to me, in every view of the case, is the fact that long before the Law Department gave its certificate, the Superior Court, at special term, respects more than two-thirds of the property, had in effect pronounced the title bad. Mr. Lowber's counsel, it is true, while admitting that

Mr. Justice Hoffman, in the decision given by him, "was of a different opinion," says: "I have never been able to concur in the views taken;" but he adds, in the document signed by him and his associates: "The case, referred to is now before the general term of the Superior Court for review; and its decision, (when rendered,) may throw further light upon the subject, if the court find it necessary to determine the question." Strange as it may seem, a strangeness only to be accounted for by the then recent illness of the head of the Law Department, the pressure of business upon him, and the consequent necessity of relying upon professional clerks and assistants, this document, with the notification I have cited from it, was submitted, and bears date a few days before the certificate was given. The appeal, too, from Judge Hoffman, was not only pending, but had been elaborately argued, and, it was supposed, would shortly be, (as it was in July following) decided;—a decision which, as the counsel thought it might, did "throw further light on the subject." It affirmed the decision of Mr. Justice Hoffman, and showed that though Mr. Lowber's counsel did "not concur in the views taken by the learned judge," his colleagues did.

The decision of the general term of the Superior Court, it may be said, was not pronounced, and of course was not known, till some months after the title in this case was passed, and even some weeks after the judgment in the present action was entered. But that fact, while it affords matter of vindication to the Corporation Counsel, is at the same time, of itself, a sufficient reason, under the circumstances, for opening the judgment;—a reason, as it seems to me, not only sufficient, but controlling—leaving, in any just view of the subject, no alternative. To say that the citizens in such a case, are to hazard more than half a million of dollars, the probable cost of land and market, and that there is no relief, would be monstrous. The proposition shocks all our notions of law and of judicial proceedings, and especially when broached in a court having, by the constitution, "general jurisdiction in law and equity."

"As matter of law," says the counsel of the city in his second point, "I deny that the Corporation can be ordered by this or any court to



defend a suit." The Counsel seems to forget that if the Corporation (by which he means the Aldermen, and other officers of the Corporation,) cannot be ordered to defend a suit—the corporators may be permitted to do it for them; and that if the court cannot compel the Corporation to resist an unjust claim, it can refuse to permit its records to be used as the machinery for enforcing it.

If this were not so, of what avail would be the legislative restrictions on the power of contracting debts, and on the power of exercising executive functions? All the property of the city, and all its revenues, past, present, and prospective, from taxation or otherwise, might be disposed of without appeal, by a single act of mortgage or conveyance, clothed in the form of a concerted judgment—a judgment, at the most, nominally defended, but really confessed—and of which, as in this case, the court itself, without its knowledge, might be made to figure as the innocent author.

As matter of law, I deny that the *court* can be made, and thus in effect "ordered" by the boards of direction, by whatever name called, of this or of any corporation, thus to lend its aid to violate the law, and ruin the corporators. Nor is it true, either that the Corporation Counsel, in the defence of suits in this court brought against the city is subject to the absolute orders of the two boards, and "only responsible" to them. Although, in the loose language of ordinary discourse, the Aldermen and Assistant Aldermen are commonly called the "Corporation," they are in fact, only its legislative, as distinguished from its executive organs. The Corporation of the city, as we have seen, consists of the whole body of the citizens. The citizens are the *quasi*stockholders. The "charter officers," whether legislative or executive, including the "Head of the Law Department," are merely the agents and trustees of the citizens, and all ultimately responsible to them.

It is an error on the part of the Corporation Counsel to assume, as he does in his third point, that he is "responsible only to his client," and that that client is the Common Council, as distinguished from the "commonalty." His office is the direct gift of the people, made



ive for the express purpose of putting an end to the subserviency previously supposed to exist, and of creating a check or counterpoise in its stead. Nor is this all; the Corporation Counsel, when conducting the prosecution or defence of a suit in court, is an officer of the court, and as such, and like any other attorney in like case, responsible to the court. Although subject, within certain limits, to the legally authorized resolutions of the Common Council, while acting in his general character of "Counsel to the Corporation;" when acting as an attorney of the court, he is subject to the rules and regulations of the court, and with this intimation will, I have no doubt, be "perfectly prepared (see his communication) to perform any duty which such a result, or the office he holds, may devolve upon him."

SUPREME COURT ORDER.

September 28th, 1857.

Robert W. Lowber *against* The Mayor, Aldermen and Commonalty of the city of New York.

Present:—Hon. J. J. ROOSEVELT, *Justice*.

A motion having been made in this action on the part and behalf of Azariah C. Flagg, Comptroller, of the city of New York, and a tax payer of the said city, to set aside the judgment in this action, and the same being opposed as well by the plaintiff as by the defendants, by Richard Busteed, Esq., Counsel for the Corporation, and the plaintiff having also objected to the said Comptroller's appearing to make said motion, and moved to dismiss said motion on that ground, which motion was denied; and now on reading and filing said writs and papers in support of said motion, and affidavits and papers in opposition thereto, and after hearing Mr. Whiting on behalf of the Comptroller, and Mr. Busteed for the defendants, and Messrs. Noyes and Field counsel for the plaintiff.

It is ordered that the judgment entered in this action be, and the same is hereby set aside and vacated, together with the execution and all proceedings thereon; and that the answer in this action, interposed by the said Corporation Counsel, be, and the same hereby is also set aside, together with the stipulation to refer the order of reference,

report thereon; and the order affirming the said report, and that another answer in the said action be prepared by the said Corporation Counsel within twenty days, to be approved by the said Comptroller, to be interposed and filed in lieu of the preceding answer, unless the said Comptroller, within thirty days from this date, shall elect, as he may, officially, and as a tax payer and corporator, or otherwise, on behalf of himself and others, to file an original complaint, setting forth such matters, and making such parties, and praying such relief in the premises as he may be advised.

STATEMENT No. 19.

SUPREME COURT—GENERAL TERM.

*Lowber against* The Mayor, &c., of the city of New York.

OPINION BY JUDGE CLERKE.

December 7, 1857.

I presume that it will not be disputed, even by the counsel for the plaintiff, that it belongs to the essential inherent powers of this court, to exercise such an efficient control over every proceeding in an action pending in it, as effectually to protect every person actually interested in the result from injustice and fraud; and that it will not allow itself to be made the instrument of wrong, no less on account of its detestation of everything conducive to wrong than on account of that regard which it is proper it should entertain for its own character and dignity. And it will not only rectify proceedings of this nature, when brought to its notice by the intervention of any person having an interest in the result, whether formally a party to the action or not, but it is the solemn duty of every judge upon the bench to employ a vigilant eye, without waiting for the suggestion of others for the purpose of avoiding and detecting the perpetration of wrong which may be attempted by the instrumentality of legal forms.

And this vigilance should be exercised through every stage of the action, from the issuing of the summons to the levying of the execution. This superintendence, and this exercise of power, should indeed be regulated by a sound discretion, and with the utmost caution. Rules



orders and decisions of the court, deliberately made, should not be lightly disturbed. As a general rule, none but parties to an action will be allowed to meddle with its management, or will be recognized as having any standing in court, in relation to it. When the litigants consist of adults, not under restraint and not insane, acting in their own right, the presumption that every man is the proper director of his own interests, and the serious inconvenience that would ensue from allowing the unsolicited interference of persons not interested, render it expedient that the court shall lend no attention to any but the parties on the record. But even this rule must yield to the circumstances of the case. Even adult parties, apparently acting in their own right, and presenting themselves apparently in the adverse position of plaintiffs and defendants, may, by seeming to adjust only their mutual rights, compromise very seriously, and perhaps irrecoverably, the rights of others.

The familiar instance referred to on the argument will at once present itself. Where one party confesses a judgment without consideration, or for too large an amount, or when it is not made in strict compliance with the directions of the code, the judgment will be set aside on the application of a party not named on the record, but who is a creditor of the defendant. Now, on what principle is this interference allowed? Is it merely because the moving party has also obtained a judgment against the defendant? Even if this were the precise reason, it would be a very palpable instance of recognizing the right of a person not a party to the record to claim the interposition of the court in regard to it. But the reason of allowing this has no such restricted limits. In the particular instance referred to, indeed, the court will only hearken to a judgment creditor, because it is expedient to have his claim judicially established before it will be judicially recognized.

But the broad reason for the interference of the court is, that the plaintiff and defendant, in the fraudulent confession of judgment, have by their combined action, employed its forms to accomplish an act which affects the interests of persons having an interest in the dis-

position of the property affected by the judgment; and whenever this is done, the court has the essential inherent power to interfere, although, as a general rule, as I have said, in order to avoid confusion and contention, it will not do so when the parties to the record are adults, acting in their own right, and are free from restraint.

On the general principle which I have stated, the court would never allow a trustee to concede away any portion of the trust estate without ample consideration; and if he was a defendant in an action, and was about compromising the rights of his *cestui que* trust, by a confession, by letting a judgment go by default, or by carelessness, or even by a palpably mistaken view of his duty, the court, at the instance of the person having the beneficial interest in the controversy, would interpose. The power of a trustee over the estate vested in him exists only for the benefit of the *cestui que* trust, and in equity trusts are so regarded that no act of a trustee will be recognized as valid which is calculated to prejudice the *cestui que* trust, although a purchaser without notice will be protected. Courts are equally jealous in watching all the acts of a trustee by which the interests of the trust may be compromised. The instances quoted by the plaintiff's counsel, in which the court refused to recognize the acts of unauthorized persons to bind parties to a suit, have no application to this case. If the Comptroller attempted, during the progress of the suit, to consent, of his own accord, to a reference or an arbitration without any authority from the defendants, of course the consent would not be binding on them, and would be entirely void; but by this application he does no such thing. As a tax payer, and as an officer of the Corporation, particularly identified with the administration of its financial concerns, he presents himself before this court, and informs us that the defendants, who are in fact the mere trustees of the property and the other interests of the people of this municipality, the corporators of whom it is composed, are, by their conduct in relation to the plaintiff's demand, wasting the property of their *cestui que* trusts. It is not necessary to suppose that this is a case of bribery or corruption on the part of the individual members of the Common Council, or of



any other officers of the city government, or that the Counsel of the Corporation has intentionally betrayed the city.

It requires much stronger proof than I have discovered in the papers before me, to induce me to believe that he for a moment contemplated any injury to his constituents. That officer, and even the members of the Common Council, may be sincerely of opinion that to litigate this claim would involve the city in considerable expense without any reasonable hope of ultimate success; and indeed, that seems to be the conviction of many others who cannot be suspected of any unworthy motives to influence their opinion. But it is enough for us on this appeal to be convinced that the court below had the power to interfere, and that the evidence of the facts on which it might rightfully interfere is such that if they had been presented to a jury and the jury had found the same way, their verdict would be sustained. The title of the plaintiff had been condemned by one court as to part of the property to be sold, and is now subject to doubts which can be removed only by a judicial investigation. On the evidence a jury might have found, as the court below has, that the value of the property was excessively overrated. The objection that by the terms of the resolution of the Corporation the contract was not then complete, but was to be made in form by the Comptroller, also deserves consideration. These matters seem to have been overlooked at the trial. As they should be re-examined, we express no formal opinion upon them. The form of the judgment is also incorrect. The payment by the defendants should have been required on the plaintiff's executing and delivery to the defendants (or filing in court for them if they refused to receive it,) a warranty deed of the premises, free from all incumbrances (except as excepted in the contract,) and with a good title in all other respects. Justice to all parties would be best promoted by modifying the order below, and allowing the answer and subsequent proceedings to be set aside, provided the Comptroller or any other tax payer, who may be substituted in his place, shall, within thirty days from a written notice of the entry of this modified order, file an original complaint as a tax payer, corporator or otherwise, on behalf of himself and others, setting forth such matters and making

such parties and praying such relief in the premises as he may be advised. In the meantime, let the plaintiff's proceedings in this action be stayed, and if another suit shall be commenced, as above provided for, let the plaintiff's proceeding be further stayed until the final decision of the other suit. Let the plaintiff in the new suit give security in the sum of five thousand dollars.

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**STATEMENT No. 20.**

**THE LOWBER JUDGMENT.**

**MOTION TO DISSOLVE THE INJUNCTION DENIED.**

**The People, &c., against R. W. Lowber, the Mayor, &c.**

**BY JUDGE DAVIES.**

I regard the complaint in this cause as amended by striking out therefrom the words, "on the relation of." It therefore stands as a suit wherein the People, &c., and Azariah C. Flagg, corporator and tax-payer, are parties plaintiff.

The order made at the General Term of the Supreme Court on the 7th of December, 1857, in the case of Lowber against the Mayor, &c., declares that the answer interposed in that case, and all subsequent proceedings therein, including the recovery of the judgments mentioned therein, were set aside and vacated, provided the Comptroller or any other tax-payer or corporator should, within thirty days after the service of that order, file and serve an original complaint as a tax-payer, corporator or otherwise, on behalf of himself and others, setting forth such matters, and making such parties, and praying such relief as he may be advised, together with a bond as hereinafter provided; and in the mean time all proceedings in that action were stayed. And it was further provided, that if such action should be commenced, then that all proceedings therein should also be stayed until the final judgment in this action, provided a bond was given to Mr. Lowber, in the sum of \$5,000, conditioned to pay him all damages which he might sustain by reason of the commencement of this action. It appears from the papers before me that the time limited for the commencement of the suits, by the order of the General Term, expired on the 30th day of January last. That the complaint in this cause was

filed in the Clerk's office, on the 29th day of January last, together with the bonds or undertaking required by said order. That on the same day the summons and complaint were served on the Mayor of the city, but that ineffectual attempts were made to serve the same on that day and the succeeding, on the defendant, Lowber. I cannot doubt that the order of the General Term, requiring an original complaint to be filed and served within thirty days, has been complied with, and that, that condition having been fulfilled, the order of the General Term, which directed the answer and all subsequent proceedings, in the case of Lowber against the Mayor, &c., including the judgment, to be set aside and vacated, took effect according to its terms, and the same were accordingly set aside and vacated. It cannot be said that that order has not been complied with, because the people have been made parties plaintiffs with the tax-payer and corporator. Permission was expressly given by the General Term to the tax-payer and corporator, of making such parties in the suit to be instituted as he might be advised. It was, therefore, perfectly proper for him to make the people parties to the action; and if they, by their proper officer, consented to be made parties plaintiffs, rather than defendants, there can be no objection to such a procedure.

It was further urged that the order of the General Term required a bond to be executed on the commencement of the suits, and that that provision of the order has not been complied with, by the execution of an undertaking. The court manifestly intended to require security to the party stayed in the suit pending against the Corporation, and whether it is called a bond or an undertaking is a matter of no moment. It is the substance we are to look at. Has Mr. Lowber received the security contemplated by the order of the General Term? Undeniably he has, and whether it is in the form of a bond, as used under the old system of practice, or that of an undertaking, known and exclusively used under the new, is not a just cause of objection. He has the security required by the order, and which will be effective for him in case the contingency arises in which he can use it. All the conditions required by the order of the General Term having, in my judgment, been complied with, is the order of Justice Ingraham, made on the 30th of January, correct?



If I am right in the view I have expressed, it was not necessary, as the order of the General Term stayed all proceedings in the suit therein referred to, and as soon as this suit was commenced there was no longer any judgment or execution to be stayed. The argument, therefore, that such order was irregular, because a bond in accordance with the provision of the Revised Statutes, was not given, has no force. This court, by virtue of the control and authority which it has over its own proceedings and records, has set aside and vacated the judgment mentioned in the complaint in this cause, whether rightfully or not, is not for me to say. Such, I understand to be the order of the General Term, and as long as it remains unreversed it is binding upon this court. The injunction order, therefore, should, in my judgment, have been to restrain any further proceedings in the suit instituted by Mr. Lowber, against the Corporation, until the final determination of this suit, and the injunction order will be modified accordingly. The complaint presented good grounds for such an order, being in furtherance of that made at the General Term, and the undertaking executed and filed was all the security required by the Code. The motion to vacate the injunction order in this case, made January 30, 1858, is denied, but the same is to be modified according to the suggestions above.

#### STATEMENT No. 21.

##### AWARD FOR LAND ON WARD'S ISLAND.

We, the undersigned arbitrators, having been duly appointed, to ascertain, award and determine as to the value of certain property, consisting of lands and water-rights, claimed to be owned by Alexander McCotter, situate on Ward's, (formerly Great Barn) Island, and offered for sale by said McCotter, to the city of New York, pursuant to a resolution of the Board of Councilmen, passed on the twenty-second (22d) day of October, one thousand eight hundred and fifty-seven (1857); and by the Board of Aldermen of said city, on the thirty-first (31st) day of December, one thousand eight hundred and fifty-seven (1857,) and approved by the Mayor of the said city, on the said thirty-first (31st) day of December, one thousand eight hundred and fifty-seven (1857); S. Benson McGown having been appointed such arbi-

trator on the part of Alexander McCotter, and C. P. Schermerhorn, on the part of the said city, pursuant to the said resolution so passed and approved as aforesaid.

Now, therefore, we the said arbitrators, having had submitted to us, for our consideration and award, the value of said lands and water-rights of said McCotter, so offered for sale to said city, and having examined and inspected the same, and having heard the proofs and allegations concerning the said value, and having duly considered the same, and mature deliberation being thereupon had, do find, award, adjudge and determine the value of the upland owned, or claimed to be owned, by the said McCotter, or to which he may furnish a good and valid title, and situate on said island, consisting of thirty-one (31) acres, one (1) rood, thirty (30) perches, be the same more or less, to be of the value, and to be worth the sum of twenty-five hundred (\$2,500) dollars per acre.

And we, the said arbitrators further find, award, adjudge and determine the value of the water-rights, and land owned, or claimed to be owned by said McCotter, or to which he may furnish a good and valid title, situate on said island aforesaid, and lying between high water mark and the bulkhead line, as established by the Harbor Commissioners, the same consisting of forty-eight (48) acres, three (3) roods, sixteen and one quarter ( $16\frac{1}{4}$ ) perches, be the same more or less, to be of the value, and to be worth the sum of one thousand (\$1,000) dollars per acre; said lands and water-rights of the said McCotter, so awarded, adjudged and valued as aforesaid, being numbered, described and designated upon a certain map of said island, prepared by Kurth & Rosa, Civil Engineers and Surveyors, which said map accompanies this report, and forms a part thereof.

In witness whereof, we have hereunto subscribed these presents, this thirteenth day of February, one thousand eight hundred and fifty-eight.

S. B. MCGOWN,  
C. P. SCHERMERHORN.

In presence of  
JOHN H. COLGATE.



## STATEMENT No. 22.

This statement shows the results of the investigations made in the Finance Department by A. S. Cady and R. A. Storrs, under the direction of the Comptroller, between the 26th of December, 1857, and the 30th of April, 1858.

These examinations relate principally to the books and vouchers connected with assessment contracts, which have for the last two years been kept by J. B. Smith.

Soon after the examination was commenced, a fraud was discovered in one of the confirmed assessments, by the addition of \$10,000 to the transcript on the ledger, purporting to be a true copy from the original assessment roll. This induced a comparison of all the transcripts on the ledger with the assessment rolls confirmed by the Common Council during the year. The whole number of assessment rolls confirmed in 1857, was 144: on comparing these as transcribed on the ledger, with the original record of assessments confirmed, as kept by the assessors, the transcripts on the ledger kept in the Finance Department were found correct, with the single exception before referred to. The entries of payments to contractors on the ledger were found to correspond with the amounts confirmed, except in the one case before alluded to. The payments to surveyors and assessors, were also found to correspond with the confirmed rolls. In six cases the inspectors appear to have been paid an amount exceeding the sums put in the assessment rolls, equal to a total of \$1,235 91. The Collectors of Assessments have not presented their accounts, or drawn their fees for the year. The total amount of assessments confirmed in the year 1857, is \$559,212 50.

The transactions connected with the monthly payments of seventy per cent. on assessment contracts, under the ordinance of December 30th, 1854, present many cases of irregularity and fraud.

In order to ascertain the condition of the accounts connected with the works in progress, on which payments were made monthly, it was deemed necessary, in many cases, to have the wholework re-measured

by a competent surveyor, to test the accuracy of the monthly measurements of the surveyors, on which the seventy per cent. payments were based; in making these re-surveys, the Comptroller engaged the services of Daniel Ewen and John J. Serrell. The surveyor in charge of work of this description possesses advantages in making measurements which the surveyor who follows him after the work is done, does not possess; an exact correspondence therefore in measurements made under circumstances so dissimilar, is not to be expected. In the measurements of Vidall and Dryer, when compared with those made by Ewen and Serrell, the disparity is so great on the works of which the former have had charge, as to be wholly irreconcilable with the belief that they were honestly made; this is most conclusively shown by a comparison of the two surveys on Fifty-second and Fifty-seventh streets, from the Third to the Fifth avenue, and on Fifty-fifth street, from the Third avenue to the East river.

*Regulating Fifty-second street, Fourth avenue to East river.*

On the 29th of October, 1856, a contract was made by Joseph S. Taylor, then Street Commissioner, with Charles Devlin, to regulate Fifty-second street, from Fourth avenue to East river.

The total amount of work on this street, covered by five certificates of Mr. Vidall, the surveyor on the job, and the Street Commissioner or his deputy, amounted to \$22,790 00.

The whole sum paid on the five requisitions on this job, amounted to \$18,617 00.

The last payment made on this job was September 11th, 1857.

In the month of October, the Comptroller requested Daniel Ewen to make an examination of the work done, and to report in writing, which was done October 24th, 1857. It appears by the report of Mr. Ewen, that the amount of work done up to the time of his examination, would entitle Mr. Devlin to the payment of \$14,365 60. The preceding comparison does not include a certificate of the surveyor on work, dated November 28th, 1857, which amounted to \$10,631 12. It is worthy of particular notice in this case, that on the certificates



of Charles Devlin, on account of the sums due to him by the arrangements made with Joseph S. Taylor for the said premises. Both of these bonds show that they were transferred to Charles Devlin by Enoch Dean, President of the Bowery Bank, on the very day they were issued.

Mr. Ewen's report of November 18th, 1857, embracing the eight certificates of the Surveyor and Street Commissioner, or his deputy, shows an amount of work done equal to \$51,875 00. This does not include a certificate of the surveyor on the job, December 8th, 1857, covering work to the amount of \$8,820.

The estimate of Mr. Ewen, it is to be understood, embraces 160,000 cubic feet of wall, equal to 6,000 cubic yards, which wall was not embraced in the original contract.

The measurement of quantities embraced in the contract as given by the Surveyor on the job, and Mr. Ewen, are as follows:

	Earth Filling.	Rock Excavation.
P. H. Dryer.....	137,040 cubic yards.	12,247 cubic yards.
D. Ewen.....	78,000 "	8,500 "
	<u>59,040</u>	<u>8,747</u>
The excess of earth filling, is.....	59,040	"
" rock excavation.....		8,747 "

*Regulating and Grading Fifty-fifth street, Third to Fifth and Seventh to Eighth avenue.*

On the 21st day of November, 1855, bids were opened by James Furey, then Street Commissioner, to regulate and grade Fifty-fifth street, from Third to Fifth avenue and from Seventh to Eighth avenue.

The contract was made by Joseph S. Taylor, then Street Commissioner, May 5th, 1856, with Oscar Taylor. The specifications, compared with the estimates of Messrs. Ewen & Serrell, who were employed to examine the work, are as follows:

	Earth Filling.	Rock Exc.	Culverts.
Specification.....	62,400 cubic yards.	8,900 cubic yards.	110 feet.
Ewen & Serrell..	44,480 "	6,818 "	330 "
	<u>17,920</u>	<u>2,087</u>	

The report of Messrs. Ewen & Serrell shows, that Mr. Vidal, in seven certificates, the last one being April 28th, 1857, accompanied in each case by a requisition of Joseph S. Taylor, or his deputy, Charles Turner, certified to 25,979 cubic yards of earth filling; to 3,974 cubic yards of rock, and 135 feet of culvert, more than had been done.

On the requisitions of the Street Commissioners, advances were made to the amount of \$15,450 74.

The estimate of work done, as reported by Messrs. Ewen & Serrell, amounted to \$17,897 35. This includes 681 feet of culvert, at \$20 per foot.

The specification on which the bids were computed, called for only 110 feet of culvert, which was increased, by the order of the Street Commissioner, and the culvert already paid for, exceeds, by 351 feet, the quantity considered necessary by Messrs. Ewen & Serrell.

A full statement of this case was reported by the Comptroller, to the Board of Aldermen, June 29, 1857.

*Regulating Fifty-seventh street, Ninth to Eleventh avenue—Curb, Gutter and Flagging Fifty-seventh street, Eighth to Eleventh avenue.*

On the 3d of December, 1856, a contract was made by Joseph S. Taylor, then Street Commissioner, with Oscar Taylor, to regulate, curb, gutter and flag Fifty-seventh street, Eighth to Eleventh avenue; by him assigned to Charles Devlin, and by him assigned to Christopher C. Ellis, who assigned the same to the Bowery Bank. Soon after the Bowery Bank went into the hands of John A. Stewart, as Receiver, application was made for a payment on this contract; before making this payment, the Comptroller had the work examined by Daniel Ewen, who reported, that the measurements of John T. Dodge, the Surveyor on the job, in three certificates made by him, were not materially different from the measurements made by himself.

The total amount of work done, as shown by Mr. Dodge, was equal to..... \$15,972 00

Less thirty per cent..... 4,791 60

\$11,180 40



of Charles Devlin, on account of the sums due to him by the arrangements made with Joseph S. Taylor for the said premises. Both of these bonds show that they were transferred to Charles Devlin by Enoch Dean, President of the Bowery Bank, on the very day they were issued.

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The total amount of work done, as shown by Mr. Dodge, was equal to.....	\$15,972 00
Less thirty per cent.....	4,791 60
	<u>\$11,180 40</u>



On the 4th of December, 1857, a payment was made to Mr. Stewart of \$7,000, in assessment bonds, leaving, as was supposed, at that time, the sum of \$4,180 of the seventy per cent., or \$8,972 of the whole amount of work done.

After this payment was made to Mr. Stewart, it was discovered that the sum of \$3,993 66 had been paid to Mr. Ellis, October 9th, 1857. In this case, Mr. Ellis received bonds to the amount of \$3,300, which, as he says, were intended as an advance on his contract on Fifty-seventh street. No receipt was taken from him at the time, and Mr. Smith, instead of charging the bonds to the contract on Fifty-seventh street, made the following entry on his book, viz:

C. C. Ellis, Seventy-eighth street, Third and Fifth avenues, regulating:	
Bond.....	\$3,300 00
Check.....	693 66
	<hr/>
	<u>\$3,993 66</u>

The charge in this form would not be posted to the contract of Mr. Ellis, on Fifty-seventh street; and when Mr. Ellis and the Receiver of the Bowery Bank came to the Comptroller's office to make a settlement under the assignment, the books appeared as if nothing had been paid on this job. On the computation made up from the surveyor's return, the Comptroller decided to pay only \$7,000, which was fifty per cent. on the whole amount of work done; and thus the account stood, until the examination showed the issue of bonds to Mr. Ellis, on Seventy-eighth street, where he had been fully paid. Mr. Ellis was then called on, and he has given a receipt for the bonds on Fifty-seventh street; and he says Mr. Smith did wrong in charging the bonds to the job on Seventy-eighth street.

At the same date of the bonds, a check was given to Mr. Ellis, for \$693 66. It has his endorsement on the back, and yet he declares that the avails were not received by him; but, as he does not explain who had the money, he will be required to pay the amount of the check in the settlement of his account on Fifty-seventh street, which is sufficient to cover that amount, after paying the sum due on the assignment.

This case most strikingly illustrates the object which Smith and his associates had, in charging to fictitious or paid up jobs, checks and bonds, which had been issued on jobs actually in progress. Thus, if this \$3,993 66, payable on Fifty-seventh street, and charged to Seventy-eighth street, had not been discovered, the account of Mr. Ellis with the Bowery Bank would have been paid, with a loss to the city, and a gain to the recipients of the bonds and check of \$3,993 66.

In the case of Terrence Farley, an examination has been made of four contracts, viz:

- Regulating Fifth avenue, Forty-ninth to Sixty-first street.
- Regulating Sixth avenue, Fifty-fourth to Fifty-ninth street.
- Regulating Fifty-fifth street, Sixth and Seventh avenues.
- Regulating Fifty-sixth street, Fourth and Fifth avenues.

On the Sixth avenue, a payment was made, October 20, 1857, of \$3,877 03, when Farley was only entitled to \$1,077 03, being an overpayment of \$2,800. On being called on, Mr. Farley proposed to settle the same, when the final certificate of the Surveyor was made. Within a few days the certificate has been furnished.

The total amount of work covered by the final certificate of the Surveyor, is.....	\$16,586 25
The total amount paid .....	16,577 28

By these operations, it will be seen that the contractor, instead of leaving in the hands of the Corporation a reserve of thirty per cent., has realized, at the time, within about nine dollars of the whole amount of work done, when the interest chargeable to the time on the confirmation of the assessment will amount to several hundred dollars.\*

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\* On a re-survey of all the work done by Mr. Farley, on the Sixth avenue, by Daniel Ewen, he makes the total amount of the work done, equal to..... \$17,367 85  
 The final estimate of Mr. Graves, the Surveyor on the work, gives a total amount of..... 16,586 25  
 Excess, as shown by Mr. Ewen's survey..... \$781 40

On Fifty-sixth street, one payment was made October 16th, 1857, of \$8,438 77, being the total amount of the certificate furnished, when Mr. Farley would have been entitled to only seventy per cent., equal to \$5,938 77, and a receipt was given for the seventy per cent., but, on being called on, he has receipted for the total payment. This work is still going on.\*

This secures the city for the payment of \$8,438 77, on the 16th of October last, and leaves a balance in favor of the contractor of \$4,040 08.

A payment was made, October 2d, 1857, of \$3,196 10, to Mr. Farley, on Fifty-fifth street. This included \$2,077 30, charged for regulating the intersections of different streets not included in his contract, but which was done, as the contractor alleges, by the direction of Joseph S. Taylor, and afterwards by Mr. Devlin. Mr. Farley was, therefore, called on by the Comptroller, to receipt, on the contract for the amount thus paid to him on these intersections; this he has done. This makes the whole payment on Fifty-fifth street \$5,348 39; whereas, the certificates of D. Ewen, for the whole amount of work done, is only \$4,200, showing an overpayment on this work of \$1,148 39.†

\* Since the preceding statement was prepared, Mr. Ewen has surveyed the whole amount of work done on Fifty-sixth street, and the following is the result of his estimate, viz:

10,830 yards of rock excavation, at \$1.....	\$10,830 00
3,665 yards of earth excavation, at one cent.....	36 65
2,320 feet of curb and gutter, at 35 cents.....	812 00
9,840 feet of flagging, at eight cents.....	787 20
1,300 yards of gravel, at one cent.....	13 00
	<u>\$12,478 85</u>

† Mr. Ewen has since measured up the work on Fifty-fifth street, and the following is the result of his estimate:

Ten thousand yards of rock, at 99 cents.....	\$9,900 00
Two thousand yards of earth, at 49 cents.....	980 00
Total amount for work done.....	<u>\$10,880 00</u>

On the contract with Mr. Farley, for regulating Fifth avenue, from Forty-ninth to Sixty-first street, it appears by the certificate of the surveyor on the work, that there is a balance due Mr. Farley, after deducting the payments made, of \$8,711 51. It thus appears, that on the four contracts referred to, notwithstanding the irregular payments on some of them, an adjustment can be made on Mr. Farley's jobs, by the amount of work already done.

I have called on the Receiver, John A. Stewart, Esq., for a list of the notes discounted by the Bowery Bank, for James B. Smith, with the amounts, the name of the endorser, and for whom the notes were discounted; the list is as follows, viz:

Maker.	Discounted for.	When Discounted.	Amount.
J. B. Smith,	Charles Devlin,	January 15, 1856.....	\$800 00
Do.	do.	do. 18, " .....	75, 00
Do.	do.	August 22, " .....	500 00
Do.	do.	do. 22, " .....	600 00
Do.	do.	Nov. 11, " .....	600 00
Do.	do.	May 22, 1857.....	500 00
Do.	do.	June 16, " .....	4,258 00
Do.	do.	do. 28, " .....	4,807 67
Do.	do.	July 14, " .....	2,000 00
Do.	do.	August 12, " .....	5,000 00
Do.	do.	Sept. 1, " .....	5,000 00
H. Quackenboss &	J. B. Smith, Chas. Devlin,	May 22, '57.	200 00
C. Westcott, &	do.	do. " 22, "	419 50
			<hr/>
			\$23,760 17
H. Quackenboss,	J. B. Smith,	January 23, 1857...	250 00
Do.	do.	" 30, " ...	250 00
C. Westcott,	do.	July 31, " ...	670 00
			<hr/>
			\$24,930 17

It will be seen by referring to the preceding statement that the endorsements of Mr. Devlin commenced about the time that J. B.



Smith took charge of the books connected with the payment of assessment contracts. The transactions were limited to a few hundred dollars at a time, until the 16th of June, 1857, when the amount rose to \$4,258, and from that date to the 1st of September, a period of seventy-six days, Smith's notes, endorsed by Devlin, were discounted at the Bowery Bank to the amount of \$20,000, and of the large sum \$24,930 17, discounted on Smith's notes in two years, the sum of \$23,760 17 was done for Devlin, leaving a balance of \$1,170 for Smith.

The following amounts in checks or bonds have been paid on claims of the Bowery Bank, under pretence of contracts assigned to that bank, and which, in some cases, are charged on the books kept by J. B. Smith, to jobs over which the Bowery Bank never had any control, or to jobs that had previously been paid in full, viz:

August 29, 1857—Bowery Bank, assignee of P. Masterson, check No. 944, \$820 76, for regulating Fifty-sixth street, Fifth avenue and Broadway, endorsed by Enoch Dean, President.

October 9—Bowery Bank, assignee, check No. 1046 . . . . .	\$2,209 00
Bond . . . . .	4,800 00

For balance reg. Forty-second st., Tenth av. to Hudson R. . . . .	<u>\$7,009 00</u>
---	-------------------

The whole amount is receipted for by John Branigan, and the check is endorsed by Enoch Dean, President, and Charles Devlin.

This precise sum, as the balance on the contract, was paid to the Mechanics' and Traders' Bank, February, 1857, on the same job, and it is not known that the Bowery Bank had any connection with that contract.

October 8, 1857—Bowery Bank, assignee, check No. 1055, \$354 30	
Bond . . . . .	2,400 00

For balance Thirty-eighth st. sewer, Second and Third avs. . . . .	<u>\$2,754 30</u>
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This check is endorsed by Enoch Dean, President, and Charles Devlin.

October 19, 1857—Bowery Bank, check No. 1060, \$2,146 65, for amount collected, Fortieth street sewer. This check is endorsed by Enoch Dean, President.

October 19—Bowery Bank, check No. 1072, \$1,756 71, for amount collected on Forty-eighth street paving. This check is endorsed by Enoch Dean, President. This contract had been assigned to the Bowery Bank by Hugh McCabe, but was paid in full February 2, 1857.

July 27, 1857—An assessment bond for \$2,900, was directed to be made to P. Connolly, and was assigned so that the bond was issued directly to the Bowery Bank, for flagging Fifty-fifth street, First and Third avenue. This Bond was assigned by Enoch Dean, President, to the Manhattan Savings' Institution, August 14, 1857.

The contract for flagging Fifty-fifth street, First and Third avenues, appears to have been assigned by D. Gallagher, and paid in full to the Mechanics' and Traders' Bank, December 31, 1856.

The total payments to the Bowery Bank as shown in the items before named is \$17,387 42.

All the preceding payments but one, were in the month of October, the very month the Bowery Bank failed; and several of these transactions were after the appointment of N. G. Bradford as receiver.

It is worthy of remark, also, that as soon as the affairs of the Bank went into the hands of Mr. Stewart, a petition was presented to the Supreme Court by Mr. Fitzpatrick, the general assignee of all the contracts of Charles Devlin, claiming that the contracts in the hands of the Bowery Bank, should be re-assigned; and an order for such re-assignment was made about the 20th November, 1857.

It is thus seen that the preceding payments to the Bowery Bank, apparently based on assignments in its hands, so far as they were connected with contracts in which Fitzpatrick or Devlin had an interest, were placed beyond the reach of the receiver of the bank.

February 25, 1857—A check, No. 129, for \$3,742 86, payable to Henry Bigelow, assignee, for paving, curb and guttering, &c., Thirty-sixth street, Eighth and Ninth avenues, is endorsed by "Charles Devlin, assignee."

We do not find that any contract, as described in the check, has been performed since 1852.\*

On the 2d of February, 1857, payments appear to have been made as follows:

To Henry V. Archer, for regulating Thirty-seventh street, Ninth to Tenth avenues, on account.....	\$786 43
Do. balance.....	532 18
	<u>\$1,318 61</u>

The above payments were charged upon the check book, and were checked as having been passed to the appropriate job, but no such assessment or work is found to correspond with the page of the ledger, or the work to which the payment can be made to apply.

Both these checks bear an endorsement of H. V. Archer, and by the entry of the bank where they were deposited, appear to have been passed to the credit of J. B. Smith.

The above items, amounting to \$22,448 89, do not include two bonds of \$5,000 each, and a check for \$5,790 91, which are now under investigation before the Recorder.

In this aggregate of \$22,448 89, it will be seen that the sum of \$17,000 was paid to the Bowery Bank; but instead of being charged on the books kept by Smith, to any of the numerous contracts in pro-

\* NOTE.—There was an entry on the back of this check, in the hand-writing of Smith, and signed by the Comptroller, as follows: "This may be paid to the order of Charles Devlin, assignee." When this check was found, it was supposed that an assignment had been made to Devlin by a responsible person by the name of Bigelow, who supplies contractors with large quantities of flagging. This person, however, has been consulted since this report was prepared, and states that no such assignment was made by him.

gress, for which the bank had assignments, they were charged in some cases to jobs over which the bank never had any control, in others, to jobs which had been assigned to the bank, but which had been paid in full, and in others, to jobs which do not appear to have any existence.

On the two contracts assigned by Charles Devlin to the Bowery Bank, more than \$20,000 have been paid for retaining wall, which it is believed was not included in the original contract, although it now appears in the record book of contracts in the Street Department. The Comptroller addressed a note to Mr. Devlin, asking him to furnish a copy of the agreement for the construction of the wall, but to this request no reply has been received.

The preceding statement is limited to the payments on account of assessment contracts for the year 1857. Similar examinations for the years 1856 and 1855, and a general examination, going back to the commencement of year 1854, have since been completed.

The examination for the year 1856, shows that the assessment contracts confirmed by the Common Council in that year numbered two hundred and eight, amounting to the total sum of \$514,845 55.

The transcripts made from the confirmed assessments upon the ledger kept by J. B. Smith have been compared with the record kept by the assessors, and are found in every instance to correspond with that record.

The payments on these confirmed contracts, so far as the contractors, assessors and surveyors are concerned, correspond with the sums in the assessment rolls.

The total amount paid inspectors in 1856, is . . . . .	\$21,834 50
Whilst the sum included in the assessment rolls confirmed in the same year, for the pay of inspectors, is only ..	9,357 28
owing that the sum paid from the treasury, on account of inspectors, beyond the amount that will be re- imbursed, if all the assessments are collected, is . . . .	<u>\$12,477 22</u>

In the semi-annual report from this department, September 21, 1854 (Document 54, of Councilmen), the Comptroller stated the amount paid to inspectors, for the Street Department, at \$30,105 50 for the preceding twelve months, and added that the employment of inspectors in the Street Department was of no practical benefit to the property holders or the city.

On the 24th of October, 1855, the Common Council passed a resolution to discontinue the employment of inspectors in all contracts for regulating and grading streets, setting curb and gutter stones, flagging sidewalks, filling sunken lots, fencing vacant lots, and digging wells.

On the 28th of April, 1856, a resolution was adopted by the Common Council, rescinding the repealing resolution before referred to, and authorizing the appointment of inspectors in the Street Department.

On the 28th of May—one month after the approval of the resolution by the Mayor—the bills of inspectors paid were eighty-six in number, amounting to \$2,417 25. On the 23d of July, another requisition, covering the pay of one hundred and twenty-seven inspectors, and amounting to \$2,921 50, was paid. The drafts on the treasury were so excessive from the multiplication of inspectors, that the Comptroller determined he would not pay the inspectors on jobs of \$10,000 and under until the work was completed, and the assessment confirmed, and then that the amount to be paid to the inspector should be limited to the sum put in the assessment roll. This practice was adhered to in 1857, and probably accounts for the small difference between the amount paid and the amount in the assessment rolls of that year on account of inspectors.

The following cases of fraudulent payments are found in 1856:

*Feb. 6th, 1856*—C. Devlin, assignee; check No. 154; for paving  
Forty-seventh street, Third avenue to East river. . . . \$5,118 50

This was a second payment for the same work. The assessment

was confirmed December 2, 1855, and paid to the Bowery Bank, as assignee of P. Connolly, December 24, 1855.

*Dec. 10th*—E. L. Beebe, assignee; check No. 2870; flagging  
Thirty-fifth street, between First and Second avenues. \$1,166 02  
This payment cannot be located, and no such work is found.

*Dec. 10th*—J. B. Floyd; check No. 2885; regulating and  
paving Eleventh avenue..... \$2,471 36  
This payment cannot be located.

*Dec. 24th*—A. K. Williamson, assignee; check No. 2912.. \$1,258 68  
Which appears to be a second payment for grading Eleventh street,  
Dry Dock street to East river.

This check bears also the endorsement of J. L. Miller. The original assessment was confirmed August 15, 1856, and paid to E. McGuire, the contractor, August 20th of the same year.

The examinations for 1855, show the assessments confirmed by the Common Council in that year to be two hundred and sixteen, amounting to the total sum of \$755,849 86.

The transcripts made from the confirmed assessments upon the ledger in the Finance Department, compared with the records kept by the assessors, are found to correspond. The payments on these contracts, so far as the contractors, surveyors and assessors are concerned, correspond with the sums in the assessment lists.

The following fraudulent payments are found in 1855:

*Curb, gutter, and flagging Eighty-second street, Second and  
Third avenues.*

On the 3d of February, 1855, James Furey, then Street Commissioner, made a requisition on the Finance Department, as follows:

“Curb, gutter, and flagging Eighty-second street, from the Second to Fourth avenue.



"This is to certify, that the contract for the above work was awarded to Bernard McCabe, and that the same has been completed to the satisfaction of this department; and that there is now due on account thereof to the said Bernard McCabe, or to his assigns, the sum of three thousand three hundred and fifty-seven dol-

lars and fifty-nine cents .....	\$3,357 59
Less 15 per cent.....	503 87
	\$2,854 22

And is payable to the Bull's Head Bank."

This payment was made under an ordinance passed October 13th 1852, for the payment of 85 per cent. on the contract, when the work was completed, by check No. 387, for \$2,854 22, which was delivered to President Williamson, by N. A. Beach, as appears by the Auditor's book, and is endorsed by C. S. Vanderhoff, Cashier of the Bull's Head Bank. It does not appear that the reserve of 15 per cent. was paid on the confirmation of the assessment, but on the 2d of April, 1855, only two days after the confirmation, the Street Commissioner, James Furey, certified to the Finance department, as follows:

"Contract to curb and gutter and flag Eighty-second street, Second to Fourth avenue.

"This is to certify that the contract for the above work was awarded to B. McCabe, and that the same has been completed to the satisfaction of this department, and that there is now due on account thereof to the said B. McCabe, or his assigns, the sum of three thousand three hundred and fifty-seven dollars and fifty-nine cents, (\$3,357 59)," which sum was paid April 2d, 1855, by check No. 797, for \$3,357 59, being the whole amount of the contract.

This check was delivered, as appears by the Auditor's book, to President Williamson, but is endorsed by Bernard McCabe, to whose order it was made payable, and to whom the Street Commissioner certified the same to be due; both these requisitions before given, are filled up in the handwriting of Charles Turner, who had particular charge of all payments on contracts, and of keeping the accounts of payments made on them.

The over-payment in this case is 85 per cent. on the whole amount of the contract, equal to \$2,854 22, and all done in a period of fifty-six days.

*Regulating Fifty-fifth street, Fifth and Sixth avenues*—P. MASTERSON,  
contractor.

On the 27th October, 1854, the assessment for regulating Fifty-fifth street, Fifth to Sixth avenues was confirmed by the Common Council. The contract amounted to the sum of \$4,964 82. On the 28th of October, a requisition was made on the Finance Department, for the full payment of the contract, and is signed by Charles Turner, Deputy Street Commissioner; payment was made on this requisition October 30th, 1854, by check No. 3,253, \$4,964 82, to the order of P. Masterson and M. Tracy, executors, and is endorsed by them as executors. On the 22d of December, 1854, a requisition was made out in the hand-writing of Charles Turner, and signed by James Furey, then Street Commissioner, and a list made up in the hand-writing of Mr. Mathews for a payment on the contract with Masterson to regulate Fifty-fifth street, Fifth and Sixth avenues, of \$1,700.

On the 26th December, a check was drawn in the hand-writing of Mr. Beach, No. 3,614, for \$1,700, to the Bowery Bank, assignee, which was delivered to Charles Turner, (as appears by the Auditor's book,) by the Assistant Auditor, Mr. Beach, and is endorsed by N. G. Bradford, Cashier.

On the 30th of April, 1855, a payment was made to P. Masterson, by check No. 1,095, for \$3,264 82, upon a requisition from the Street Commissioner, as follows:

“ Requisition for pay, of May 2d, 1855—Trust Account—Regulating and Paving Streets, &c.—Contractor, P. Masterson, per Bowery Bank; Regulating Fifty-fifth street, Fifth and Sixth avenues, \$3,264 82.”

This requisition appears to be in the hand-writing of W. H. Mathews, the clerk of Mr. Turner. On the back of this check a memorandum was made, in the hand-writing of Charles Turner, as a voucher to the Comptroller that he held an assignment of this contract to the Bowery

Bank, and this memorandum of Mr. Turner is signed, "A. C. Flagg," which check was then delivered to Enoch Dean, President of the Bowery Bank, who receipted for the same; and the check is endorsed by N. G. Bradford, Cashier.

The two checks of December 22, 1854.....	\$1,700 00
And April 30th 1855.....	3,264 82
	<u>\$4,964 82</u>

Made the exact amount which had been paid on the 30th October, 1854, upon the requisition signed by Charles Turner, Deputy Street Commissioner. The over-payment in this case is for the whole amount of the contract, equal to \$4,964 82.

*Contract for regulating and grading Forty-fifth street, Second avenue to East river.*

On the 28th October, 1854, a requisition was signed by James Furey, Street Commissioner, for the sum of \$19,406 39, which embraced, as shown by list annexed thereto, the sum of \$11,117 02 on a contract of Edward Dennis, confirmed September 12th, 1853, for regulating Forty-fifth street, from the Second avenue to the East river.

A warrant was drawn on the treasury, (No. 3,170,) payable to the order of Edward Dennis, for the sum of \$11,117 02; this warrant was delivered to Enoch Dean, President of the Bowery Bank, as shown by an entry in the Auditor's book, in the hand-writing of Mr. Timpson. The following memorandum was made by Mr. Turner, on the back of this check, and signed by himself and the Comptroller, viz:

"The within amount is payable to the Bowery Bank, assignee of Edward Dennis. This assignment is on file in the Street Department. Charles Turner, Deputy Street Commissioner; A. C. Flagg, Comptroller."

On the 15th of February, 1855, a requisition was signed by James Furey, Street Commissioner, for the sum of \$12,269 02. It is shown by the list accompanying this requisition that it embraces a second payment to the Bowery Bank, for the same sum, which was paid on a requisition of the 28th October, and a warrant, the 30th of October

1854, for regulating Forty-fifth street, from the Second avenue to the East river. The entry on the list is as follows:

“ Edward Dennis, per Bowery Bank—regulating Forty-fifth street, Second avenue to East river, \$11,117 02.”

On this second requisition a warrant was drawn, (No. 422,) dated February 19, 1855, for the exact sum, \$11,117 02, previously paid to the Bowery Bank, as assignee of Edward Dennis. This warrant as appears by the Auditor's book in the handwriting of the Assistant Auditor, Mr. Beach, was delivered to Enoch Dean, President; and it also appears by the book kept by Mr. Turner, in the Street Department, that the check was paid to Enoch Dean, in that department. This check also was endorsed by N. G. Bradford, Cashier of the Bowery Bank.

This shows a double payment on the same job of \$11,117 02. Both requisitions were made out in the form used for drawing on the appropriation for “ Streets Paving,” previous to the adoption of the 70 per cent. ordinance.

**NOTE.**—The Comptroller has had an interview with Edward Dennis, who finished the contract, and in whose name it was confirmed, in September 1853. It appears, however, that the original contract was made with Lynch & Hagan, March 21st, 1850, but the first payments were made to Dennis, directly, or through the Bowery Bank, to wit:—

January 21, 1854, Dennis .....	\$2,000 00
March 20, “ Bowery Bank.....	1,000 00
October 30, “ “ “ .....	11,117 02
	\$14,117 02

Mr. Dennis states that the whole amount received by him from the Bowery Bank and from the city, was the above sum, being the amount as confirmed in the assessment roll. The second payment seems to have been obtained by the President of the Bowery Bank, as a double payment, to the amount of \$11,117 02, on the original assignment of Mr. Dennis, which had once been paid in full, and this sum went to the Bowery Bank, as shown by the endorsement of the check by the cashier.

Under date of January 31, 1855, an entry is made in the Auditor's book, for check issued for \$778 19 to the Bowery Bank, for interest due the contractor on this contract. This check is entered on the book of checks paid by the treasury bank, as returned under date of March 1st, 1855, but the check is not found in the Auditor's Bureau.

The 159th section of the ordinance of 1849, under which the preceding requisitions were drawn, both of which were signed by James Furey, provides as follows, viz:

“All moneys payable by the Corporation, for the performance of the contracts mentioned in the last section, or for work done under any Bureau in the Street Department, shall be paid by the warrant of the Comptroller, drawn upon the requisition of the Street Commissioner, against the appropriation applicable thereto; and all such contracts and the accounts, vouchers and certificates relating thereto, shall be kept and filed in the office of the Street Commissioner.”

This ordinance, it will be seen, required all the accounts and vouchers in relation to contracts, to be kept in the Street Department; and the Finance Department was not furnished, even with a copy of the original contract. In February 1854, the Comptroller called the attention of the Common Council to this subject, in Document No. 16, Board of Aldermen, as follows:

“It is necessary to the proper settlement of accounts, that copies of all contracts made by any of the departments, should be filed in this department. When payments on contracts are made by instalments, reserving 10 per cent. as authorized by the second section of the ordinance, which took effect on the 1st January, 1852, (page 16 of ordinances relating to contracts,) it will be necessary to open an account both in the Disbursing Department, and by the Auditor, in the Finance Department; and when the Auditor's Department is fully organized under the new charter, such an account should be opened with every contract of every description.”

The ordinance of December 30, 1854, authorizes and requires the Comptroller to pay assessment contracts on being furnished with a copy of the original contract, and a certificate from the head of the department, showing the amount of work done, and the sum due the contractor. It also required the Comptroller to make monthly advances of 70 per cent. on the certificates of the head of the Contracting Department, and to charge the contractor with interest, at the rate of 7 per cent. per annum, on the sums thus advanced, to be adjusted



on the confirmation of the contract, and to be paid from the reserve of 30 per cent.

In executing this ordinance the Comptroller directed a set of books to be kept, for the purpose of opening an account with every assessment contract, and, if these books had been honestly and faithfully kept, they would have protected the city against the frauds which are shown to have existed for many years, and which rapidly increased towards the close of the year 1857.

### STATEMENT No. 23.

#### CENTRAL PARK AWARDS UNSETTLED, JANUARY 1, 1858.

W. Fink.....	\$975 00	Brought forward...	\$9,985 07
C. Burtiss.....	356 25	Geo. Aulenbacken ...	570 00
M. J. Leon .....	2,350 00	Henry Vandewater...	10 00
John Weitstich.....	317 50	W. E. Spaulding ....	4,180 00
H. Boker.....	680 00	Thomas Trevor.....	900 00
H. Schnitker.....	3,295 00	William Brandon....	212 50
People of the State of New York.....	3 40	Elias Davison.....	12 50
E. Bernheimer.....	286 25	J. McLynden, Jr....	1,590 00
J. W. Pryor .....	15 00	M. Coulter.....	190 90
George Cornell.....	0 02	J. J. Levy.....	1,282 50
J. W. Hawks .....	72 50	John Kelly.....	110 00
J. Murphy.....	100 00	James Gallagher....	16 25
H. Moses .....	30 00	Jacob L Bach.....	195 00
John Caffrey.....	32 50	John Quackenbush...	1 00
O. F. Hobe.....	62 50	Heirs P. Doherty ....	21,857 00
H. B. Jones.....	362 50	W. S. Wright .....	3,288 00
H. Harris .....	482 50	C. Schuman.....	1 00
Joseph Muldoon.....	11 25	John Brennan.....	105 00
H. McLean .....	520 00	Alexander Smith ....	2 50
Jacob Harsen .....	0 90	Margaret Witworth..	645 00
H. Kneubell.....	32 00	Thomas Glennon.....	680 00
		William McCrudden..	42 28
Carried forward..	\$9,985 07.	Carried forward...	\$45,821 50



Brought forward...	\$45,821 50	Brought forward...	\$56,707 96
D. Thomas.....	16 15	John Orser .....	510 00
Joseph Murray.....	216 96	M. Zabriskie.....	1,399 09
George H. Moller ...	2 00	J. J. Radcliff . . . . .	16 00
J. K. Riggs.....	60 00	M. Ahearn.....	20 00
E. Anderson, Jr.....	7 50	J. Ray .....	25 00
J. Salmon .....	16 25	W. T. Graff.....	0 15
D. Gilmartin.....	27 50	Eli Bennett .....	50 00
J. Dowling .....	3 10	F. P. Schowles.....	1,830 00
J. K. Hora .....	246 00	T. J. Powers.....	355 00
J. D. Stantial .....	1,000 00	Watt & Pinckney....	1 00
Heirs James Hall ....	1,725 00	Estate A. Hopper....	395 00
J. M. Pease.....	5 00	John Farrell.....	60 00
Mary A. Campbell...	6,035 00	C. G. Gent.....	416 00
G. M. Wilkins .....	700 00	Heirs A. Scovell ....	355 00
Elij. Harding .....	1 00	M. G. Pinckney .....	213,660 00
Ada Thompson.....	325 00	Sisters of Charity....	85,651 00
Heirs Sarah Hunter ..	500 00	H. Riley.....	2 50
Carried forward...	\$56,707 96	Total.....	<u>\$361,453 70</u>

STATEMENT No. 24.

DEPARTMENT OF FINANCE—COMPTROLLER'S OFFICE,  
NEW YORK, January 22, 1858.

To the Hon. A. C. Flagg, Comptroller:

STATEMENT OF ALLOWANCES OR REMISSIONS OF RENT MADE TO LESSEES OF DOCKS  
AND SLIPS, FROM JANUARY 1 TO DECEMBER 31, 1857.

1857.

FOR DREDGING.

May 8, H. B. Cromwell, on north half pier 12, and half bulkhead, and east half of pier 13, and half of bulkhead, North river .....	\$420 00
May 30, G. C. Byrne, per H. P. Farrington, pier 33, foot of Jay street.....	281 25
Carried forward.....	<u>\$701 25</u>

Brought forward.....	\$701 25
July 13, Dayton and Benedict, 30 days lost time, dredging south side pier 45, North river.....	254 17
For taking off ridge between 43 and 44 North river.....	234 07
Aug. 13, H. P. Farrington, on piers 33 and 39, foot of Laight and Perry streets, North river.....	432 00
Oct. 17, On pier 50 Morton street, North river, in part..	1,525 00
Dec. 16, J. T. Sandford, pier 14, North river .....	440 00
	<hr/>
	<b>\$3,586 49</b>

## FOR REPAIRS AND MATERIALS.

Feb. 10, H. A. Williams per H. T. Williams, on piers 33, 34 and 37 East river....	250 94
Mar. 3, Stevens, Condit & Co., on pier 20 North river..	49 95
May 30, G. C. Byrne, per H. P. Farrington, pier 33, foot of Jay street, part expenses.....	400 00
July 13, Dayton & Benedict, on piers 43, 44, 45, 46 and 47, North river .....	6,343 88
Aug. 11, H. A. Williams, per H. T. Williams, 33, 34 and 37, East river.....	219 23
Sept. 1, Stevens, Condit & Co. on Pier 20 North river..	162 38
Oct. 22, J. M. Donnelly & Co., Penfield, Day & Co., on pier 35 Franklin street, North river .....	144 46
Nov. 11, H. A. Williams, per H. T. Williams, part of expense of sheathing, &c.....	1,224 62
	<hr/>
	<b>\$8,795 46</b>

## FOR DAMAGES BY FILLING IN, REBUILDING, INCUMBRANCES, &amp;c.

Feb. 19, P. A. Dougherty on south side of Pier 61 and bulkhead; bulkhead north side Rivington street; both piers foot of Delancy street, and both piers foot of Broome street East river .....	946 00
Carried forward.....	<hr/>
	<b>\$946 00</b>

	Brought forward.....	\$946 00
Feb. 27,	Jonas Sparks on pier 34, North river, for rebuilding and getting possession late in season.	1,408 54
May 7,	H. A. Williams on piers 33, 34 and 37 East river for damage by ice, &c.....	378 39
May 20,	Stevens, Condit & Co., on pier 20 North river, for damages by the elements.....	103 57
Aug. 13,	Archer Martine, on north half of pier 52 North river, 28½ days for steamer to tow out mud scow .....	570 00
Aug. 21,	Geo. Brown, on pier foot of Fifth street, East river, for rebuilding, &c.....	110 00
Nov. 4,	H. P. Farrington, on pier 50 foot of Morton street North river, for damages by being used for night soil, and not having possession.....	4,800 00
Dec. 3,	Geo. Brown, on pier foot of Stanton street, East river, for rebuilding, &c.....	220 00
		<u>\$8,536 50</u>

## RECAPITULATION:

Amount allowed for	dredging.....	\$3,586 49
"	" " repairs and materials.....	8,795 46
"	" " damages, rebuilding, &c.....	8,536 50
		<u>\$20,918 45</u>

Total amount of rent collected *in cash* for Docks.

Piers and Slips, during year ending December

31, 1857..... \$159,799 37

Respectfully submitted,

JOSEPH ROSE,

*Collector of City Revenue.*

## STATEMENT No. 25.

## FERRY RENT.

LESSEE.	LOCATION.	RENT.	EXPIRES.
<b>EAST RIVER.</b>			
Smith & Bulkley, per Union Ferry Co.	Catharine Street .....	16,000 00	1863
Fulton & Union, Ferry, Co.	Fulton and Whitehall streets..	35,000 00	1861
Williamsburgh Ferry Co.	Grand street and Peck slip...	9,000 00	1859
Houston street Ferry Co.	Houston street.....	6,500 00	1863
A. H. Shults, per G. L. Knapp.	14th street and Greenpoint...	250 00	1865
J. H. Martine, per Union Ferry Co.	Roosevelt street.....	3,000 00	1867
A. J. Berry, and J. J. Hicks, per Brooklyn Ferry Co.	Pier No. 35.....	3,000 00	1863
J. Sharp, per Union Ferry Co.	Wall street.....	5,000 00	1862
St. Patrick's Cathedral, per G. L. Knapp	22d street.....	100 00	1863
Stephen Halsey.....	Hell Gate, 56th street.....	50 00	1867
J. L. Smith.....	Staten Island .....	5,100 00	1865
A. W. Winants.....	84th st. to Hunter's point, L.I.	100 00	1867
James Wilson.....	Jackson street to Hudson av. . .	500 00	1868
<b>NORTH RIVER.</b>			
Jersey City Ferry Co.	Cortlandt street.....	5,000 00	1866
J. C. & R. L. Stevens	Barclay street.....	100 00	1865
Do. do.	Hoboken street.....	600 00	1860
Do. do.	Christopher street .....	350 00	1862
S. V. D. Laing.....	39th street.....	} 1st 5 years, \$100 2d 5 years, \$200	} 1862
Pavonia Ferry Co.	Chambers street.....		
Henry Conklin.....	86th street and Bull's Ferry..	No rent to be charged until 86th street is regulated.	
J. H. Youmans, per Dayton & Benedict.	North half of pier No. 43.....	1,250 00	1859
Francis Price .....	42d street.....	50 00	1866

Respectfully submitted,

JOSEPH ROSE,

Collector of City Revenue.

STATEMENT No. 26.

**DETAIL OF RECEIPTS**

*Of the Commissioners of the Sinking Fund for the redemption of the City Debt, for year ending 31st, 1857.*

**BUTCHERS' STANDS.**

Received from Catharine market.....	\$1,977 66
“ “ Clinton “ .....	1,716 98
“ “ Centre “ .....	1,656 51
“ “ Essex “ .....	1,062 72
“ “ Franklin “ .....	480 28
“ “ Fulton “ .....	3,508 27
“ “ Gouverneur “ .....	85 44
“ “ Jefferson “ .....	305 28
“ “ Tompkins “ .....	449 28
“ “ Union “ .....	520 21
“ “ Washington “ .....	3,516 30
Total amount.....	<u>\$15,278 98</u>

SATEMENT No. 27.

**BONDS AND MORTGAGES.**

Received from the following persons on account and in full, for Bonds and Mortgages, viz:

J. Z. M. Hesser, in full.....	\$200 00
H. Mullen, on account.....	112 00
James Murphy, in full.....	243 00
T. Young, per T. Farley, in full.....	100 00
J. J. Staff, per R. B. Connolly, in full.....	382 00
G. C. Jeffres, on account.....	150 00
James Munson, per C. Sanford, in full.....	877 50
J. J. Riley, in full.....	4,926 00
J. Quinion, “ .....	396 00
H. Mullen, “ .....	70 00
Carried forward.....	<u>\$7,456 50</u>

Brought forward.....	\$7,456 50
John Sheridan, on account.....	500 00
P. J. Bogart, per C. Partridge, in full.....	2,301 00
J. G. Rebham, ".....	285 00
W. H. Winder, per J. U. Butterwith, ".....	264 00
Ernest Keyser, ".....	828 00
G. Dummer and J. Dunbar, ".....	338 50
Mary Leverich, ".....	168 00
P. Kearney, per W. Leggett, ".....	450 00
E. J. King, per executors of estate of J. J. Moses, in full.....	993 75
J. Gibson, in full.....	1,650 00
J. Gamble, per R. B. Connolly, C. Clerk, in full.....	178 50
Gordon Burnham, in full.....	630 00
T. J. Hagan, ".....	612 00
Thomas Lemon, ".....	306 00
Matt Thutt, ".....	306 00
R. C. McCormick, per J. J. Cavena, on account.....	100 00
E. P. Fay, on account.....	1,000 00
M. Shaffner, on account.....	315 00
Thomas Rigney, in full.....	44 00
D. Pierson, ".....	372 00
J. J. Reilly, per J. J. James, ".....	2,520 00
John Casey, per G. H. Budke, ".....	282 00
R. & R. Marshman, ".....	948 00
John Sheridan, ".....	500 00
Robert T. Haws, ".....	1,811 25
R. C. McCormick, per J. J. Cavena, ".....	86 00
J. H. Brady, per Keyser & Berian, ".....	487 50
J. Kelly and Ann Brown, ".....	798 00
Total amount.....	<u>\$26,531 00</u>



## STATEMENT No. 28.

## COMMUTATION OF WATER LOT RENT.

Received for Commutation of Water Lot Rent, on account of grants to the following persons, viz:

Wm. Walton, per W. W. Deforest, by L. A. Weeks.....	\$58 34
J. R. Livingston, per J. Bailey, by J. H. Riker.....	196 00
W. Rhineland, per C. G. Garison.....	50 00
J. Wilkins, per Mulford Martin.....	144 17
J. Martin, jr., per A. M. Matthias.....	176 50
B. Robinson, per J. P. & T. Cummings.....	378 67
B. Halliday, per Wm. Hook.....	2,881 66
Total amount.....	<u>\$8,385 34</u>

## STATEMENT No. 29.

## INTEREST ON FIRE LOAN BONDS AND MORTGAGES

Received from the following persons, on account of Interest on Fire Loan Bonds and Mortgages, viz:

D. Clark, per C. J. Bergen.....	\$315 00
M. Levy, per J. Darcy.....	157 50
W. Jones, per J. W. Pearson.....	390 00
A. Palache.....	70 00
Total amount.....	<u>\$932 50</u>

## STATEMENT No. 30.

## INTEREST ON CITY STOCKS

Received from the Chamberlain of the city, for Interest on the following stocks of the Corporation of the city of New York, viz:

5	per cent. Water Stocks.....	\$196,879 14
5	" Water Stock (new reservoir).....	805 00
5 and 6	per cent. Croton Water Stock.....	32,500 00
5	per cent. Indemnity Stock.....	12,700 10
5	" Building Loan Stock.....	2,500 00
5	" Public Building Stock.....	415 30
5	" Do. do., No. 3.....	12,510 00
5	" Public Education Stock.....	6,500 00
5	" Central Park Fund Stock.....	19,939 99
6	" " Assessment Fund Stock.....	408 00
5	" Stock for Docks and Slips.....	400 00
7	" Water Loan of 1857.....	3,657 53
Total amount.....		<u>\$288,715 06</u>

## STATEMENT No. 31.

## INTEREST ON REVENUE BONDS

Received for Interest on the following Revenue Bonds of the Corporation of the city of New York, viz:

Revenue Bonds, No. 119	of 1856, for \$117,300.....	\$5,688 25
" " " 668 $\frac{1}{2}$	of 1856, for 300,000.....	7,545 21
" " " 735	of 1857, for 500,000.....	19,479 45
Total amount.....		<u>\$32,712 91</u>

## STATEMENT No. 82.

## LICENSES, PER CLERK COMMON COUNCIL.

Received from the Clerk of the Common Council, for Licenses, as follows, viz:

For Butchers' licenses.....	\$22 00
" Hack ".....	2,272 00
" Intelligence office licenses.....	625 00
" Junk shop ".....	7,005 00
" Meat shop ".....	600 00
" Pawnbrokers' ".....	2,350 00
" Stage ".....	6,714 75
" Second-hand dealers ".....	1,725 00
Total amount.....	<u>\$21,313 75</u>

## STATEMENT No. 33.

## MARKET CELLAR RENTS.

Received from Centre market.....	\$1,322 00
" Essex ".....	1,001 50
" Franklin ".....	2,068 00
" Fulton ".....	9,058 10
" Washington ".....	2,138 50
Total amount.....	<u>\$15,663 71</u>

STATEMENT No. 34.

(Doc. No.

**MARKET FEES.**

Received from Catharine market.....		\$2,114
"    Clinton    "    .....		4,126
"    Centre    "    .....		5,378
"    Essex    "    .....		1,383
"    Franklin    "    .....		484
"    Fulton    "    .....		12,267
"    Gouverneur    "    .....		98
"    Jefferson    "    .....		854
"    Tompkins    "    .....		1,204
"    Union    "    .....		801
"    Washington    "    .....		49,288
Total amount.....		<u>\$78,001</u> 83

STATEMENT No. 35.

**REVENUE BONDS.**

from the Chamberlain of the city, in payment of the  
 ing Revenue Bonds of the Corporation of the city of  
 rork, viz:

Bonds of 1856, No. 119, for.....	\$117,300	00
"    "    "    668 <sup>1</sup> / <sub>2</sub> , "    .....	300,000	00
"    "    "    735, "    .....	500,000	00
"    1857, "    "    "    .....		
amount.....	<u>\$917,300</u>	00

## STATEMENT No. 36.

## RECEIVED FROM SALES OF REAL ESTATE.

Received from A. C. Flagg, per centage on sale Brick Church property.....	\$7,500 00
" W. Pichen and D. Casley, on account of purchase lots Nos. 1 and 4, Fifty-second street, between Lexington and Fourth avenues.....	630 00
" Peter S. Titus, Nos. 1, 2 and 3, Chatham street, corner of Pearl street.....	5,800 00
" Lesser Samuels, No. 5, 118 Chatham street.....	1,280 00
" John McCormick, No. 4, 115 Chatham street.....	1,370 00
" H. Hume, Nos. 1 and 2, Bowery, between James and Roosevelt streets..	1,440 00
" John Moadnyer, on account, purchase of lots, Nos. 26 and 27, One hundred and seventeenth street, Third and Fourth avenues.....	100 00
" W. C. Ammerman, Nos. 16 and 23, One hundred and sixteenth street.....	446 50
" Zach. M. Rhodes, No. 6, 111 Chatham street.....	1,320 00
" Gerd. Holtrop, No. 35, Third avenue, between Seventy-fourth and Seventy-fifth streets.....	107 50
" A. S. Hope, Nos. 5 and 24, Seventy-fourth street, between Third and Fourth avenues.....	1,092 00
" A. S. Hope, Nos. 1, 2 and 3, Fourth avenue; 5 and 11, 18 and 19, 22 and 32, 33, 34 and 36, Fourth avenue, between Eightieth and Eighty-first sts.	2,712 00
Carried forward.....	<u>\$25,298 00</u>

Brought forward.....	\$23,298 00
ceived from James Black, Nos. 33 and 34, Third avenue, between Seventy-fourth and Seventy-fifth streets.....	298 50
" Amy Ireland, No. 25, One hundred and seventeenth street, between Third and Fourth avenues.....	58 50
" W. Holden, Nos. 25 and 26, Seventy-fourth street, between Third and Fourth avenues.....	142 00
" J. Stouvenel, Nos. 12 and 15, Eightieth street, between Third and Fourth avenues.....	384 00
" Theo. Bleecker, No. 1, Fourth avenue, between Eightieth and Eighty-first streets.....	105 00
" A. Vanderpoel, Nos. 20 and 21, Eightieth street, between Third and Fourth avenues.....	191 00
" James Gallagher, Nos. 27, 28, 29 and 30, Seventy-fourth street, between Third and Fourth avenues.....	292 00
" G. Garlan, account, lot 24, One hundred and seventeenth street, between Third and Fourth avenues.....	70 00
" Thomas Miller, No. 35, Fourth avenue, between Eightieth and Eighty-first streets.....	157 50
" David Hall, Nos. 16 and 17, Eightieth street, between Third and Fourth avenues.....	175 00
" Eliza A. Samanos, No. 32, Seventy-fourth street, and No. 36, Third avenue, between Seventy-fourth and Seventy-fifth streets.....	182 50
Carried forward.....	<u>\$25,294 00</u>



Brought forward.....	\$85,294 00
Received from James Bridges, house and lot, Fifth st., near Second avenue.....	310 00
" Thomas E. Davis, Nos. 7, 8, 9 and 10, Pearl and William streets.....	2,790 00
" T. T. Ferris, sale lot, December, 1852...	2,585 25
" George Garlan, 15 per cent., lot No. 24, One hundred and seventeenth street, between Third and Fourth avenues..	105 00
" J. Bridges, house and lot, Fifth street ..	465 00
" Peter S. Titus, house and lots, Nos. 1, 2 and 8, Chatham street.....	7,950 00
" J. McCormick, house and lot No. 4, Chatham street.....	2,055 00
" Henry Hume, house and lot No. 2, Bowery.....	945 00
" Rhode & Hissing, house and lot No. 1, Bowery.....	1,215 00
" J. M. Rhode, per H. Hume, house and lot No. 26, Chatham street.....	1,980 00
" Lesser Samuels, house and lot No. 5, Chatham street.....	1,920 00
" Gerd. Holtrop, lot No. 35, Third ave- nue, between Seventy-fourth and Sev- enty-fifth streets .....	160 50
" Thomas Miller, lot No. 25, Fourth ave- nue, between Eightieth and Eighty- first streets.....	236 25
" David Hall, lots Nos. 16 and 17, Eightieth street, between Third and Fourth avenues .....	262 50
" J. Stouvenel, 15 per cent. on account of purchase of lots Nos. 12 and 15, Eightieth street, between Third and Fourth avenue.....	501 00
Carried forward.....	\$48,754 50

Brought forward.....	\$48,754 50
ived from W. Pichen and D. Carley, Nos. 1 and 4, Fifty-second street, between Fourth and Lexington avenues.....	945 00
“ W. Holden, Nos. 25 and 26, Seventy- fourth street, between Third and Fourth avenues.....	218 00
“ W. C. Ammerman, Nos. 16 and 23, One hundred and sixteenth street, between Third and Fourth avenues.....	669 75
“ Eliza A. Samanos, Nos. 32 and 36, Third avenue and Seventy-fourth street....	273 75
“ A. S. Hope, lots Nos. 5 and 24, Seventy- fourth street; 1 and 3, Fourth ave- nue; 11, 18, 19, 22, 32, 33, 34 and 36, Fourth avenue, between Eightieth and Eighty-first streets ..	5,706 00
“ James Black, Nos. 33 and 34, Third avenue, between Seventy-fourth and Seventy-fifth streets .....	447 75
“ Gerd. Holtrop, balance, 15 per cent., omitted.....	75
“ Gabriel Mead, 10 per cent., on lot, Cedar street.....	5,000 00
“ Ang. Greland, 10 per cent., on lot No. 25, One hundred and seventeenth street .....	87 75
“ Jno. Moadnyer, Nos. 26 and 27, One hundred and seventeenth street.....	150 00
“ George Gallagher, 2 lots, Fifty-fourth street, corner of Fifth avenue.....	2,650 50
“ W. Conroy, 15 per cent., 10 lots, Pearl and William street.....	2,265 00
Carried forward.....	<u>\$67,168 75</u>

Brought forward.....	\$67,163 75
Received from Thomas E. Davies, Nos. 7, 8 and 9, Pearl street.....	1,920 00
" J. Bleecker, per J. Vanderpoel, lot No. 1, Fourth avenue.....	157 50
" J. Vanderpoel, Nos. 20 and 21, Eightieth street, between Third and Fourth avenues.....	271 50
" T. T. Ferris, 15 per cent. and interest purchase of lots in Central Park....	2,728 81
<b>Total amount.....</b>	<b>\$72,286 56</b>

## STATEMENT No. 87.

## STREET VAULTS.

Received from the Deputy Street Commissioner and Water Purveyor, for permits to sundry persons to make the necessary excavations for the building of vaults in the streets in front of their premises, viz:

From C. Turner, Deputy Street Commissioner .....	\$8,242 12
" J. P. Flender, Water Purveyor.....	9,901 00
<b>Total amount.....</b>	<b>\$18,143 12</b>

## STATEMENT No. 38.

## WATER LOT RENT.

Received on account of Water Lot Grants, to the following persons, viz:

A. McComb, per H. Cargill.....	\$12 50
J. Smith, per W. E. Sedgwick.....	6 17
Carried forward.....	\$18 67

Brought forward.....	\$18 67
J. Vardell, per J. Purdy.....	2 17
G. W. Beekman, per Mrs. C. L. Penniman.....	51 49
G. W. Beekman, per P. W. Bridge.....	42 27
Eve Provost, per P. W. Bridge.....	22 52
J. Sorley, per M. Woodhull.....	6 56
J. Sorley, per M. Woodhull.....	6 56
J. Sorley, per M. Woodhull.....	6 57
A. Kennedy, per A. & J. Cotheal.....	7 36
J. W. Vredenbergh, per Ex. J. W. Clason.....	143 75
A. & P. Depeyster, per C. Tallman.....	1 10
A. & P. Depeyster, per E. Kettlelas.....	1 10
S. Moore, per D. Shellin.....	12 57
Total amount.....	<u>\$322 69</u>

### STATEMENT No. 39.

#### SEVEN PER CENT. WATER LOAN OF 1857.

Received for Redemption of Water Loan, due February  
1st, 1857..... \$209,002 00

### STATEMENT No. 40.

#### DETAIL OF RECEIPTS

*Of the Commissioners of "The Sinking Fund for Payment of Interest on the City Debt," for the year ending December 31st, 1857.*

#### CROTON WATER RENTS.

Received from R. C. Hance, Register of Water Rents..	\$697,870 51
" H. Howard, Receiver of Taxes .....	4,759 92
" Wilson Small, do. ....	23,656 33
" A. Purdy, Clerk of Arrears.....	9,577 85
Total amount.....	<u>\$735,864 11</u>

## STATEMENT No. 41.

## CENTRAL PARK RENTS.

Received from J. Rose, Collector of City Revenue....	<u>\$1,909 50</u>
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## STATEMENT No. 42.

## FINES AND PENALTIES.

Received from G. H. Purser, Corporation Attorney...	\$714 18
"    H. Vandervoort, Clerk of Sessions.....	1,720 27
"    R. J. Johnston, Special, do.....	3,430 00
"    U. D. French, Commissioner of Jurors..	5,553 54
Total amount.....	<u>\$11,417 99</u>

## STATEMENT No. 43.

## INTEREST ON BONDS AND MORTGAGES.

Received from Joseph Rose, Collector of City Revenue, for interest on bonds and mortgages, as per his returns.	<u>\$32,285 88</u>
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## STATEMENT No. 44.

## INTEREST ON REVENUE BONDS.

Received from the City Chamberlain, for interest on Revenue Bonds of 1856, No. 2.....	<u>\$30,000 00</u>
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## STATEMENT No. 45.

## INTEREST ON ASSESSMENT BONDS.

Received from the City Chamberlain, for amount paid from the Sinking Fund, in error, for interest on Assessment Bonds, due in 1861.....	<u>\$14,834 00</u>
---	--------------------

## STATEMENT No. 46.

## INTEREST ON CENTRAL PARK STOCK.

Received from U. S. Gent, amount paid in error..... \$98 76

## STATEMENT No. 47.

## JUSTICES' COURTS.

Received from J. B. Batchelor, Clerk, 1st District.....	\$2,808 30
"    T. F. Peers,        "    2d    "    .....	3,520 32
"    W. E. Smith, Jr.,    "    3d    "    .....	1,733 88
"    D. Seaman,          "    4th  "    .....	2,500 38
"    E. S. McPherson,    "    5th  "    .....	1,008 88
"    J. Waite,           "    6th  "    .....	2,244 50
"    J. L. Ambler,       "    7th  "    .....	755 89
Total amount.....	<u>\$14,572 15</u>

## STATEMENT No. 48.

## LICENSEES.

Received from Wm. H. Stephens, First Marshal, for licenses for public carts, expressmen, porters, runners, &c., as per his returns..... \$8,930 25

## STATEMENT No. 49.

## MARINE COURT.

Received from Moses D. Gale, as per his monthly returns. \$5,141 05

## STATEMENT No. 50.

## NIGHT-SOIL CONTRACTS.

Received from James R. Day, on account of contract for removing night-soil..... \$2,000 00



**STATEMENT No. 51.**

**POLICE COURT.**

Received from James Nesbit, Clerk, 1st District .....	<b>\$824 31</b>
“ J. M. Murray, do., 2d “ .....	<b>589 00</b>
“ W. B. Rockwell, 8d “ .....	<b>245 00</b>
“ G. W. Matsell, Chief of Police, for proceeds of sale of stolen goods .....	<b>188 24</b>
<b>Total amount .....</b>	<b><u>\$1,246 55</u></b>

**STATEMENT No. 52.**

**PERSONAL PROPERTY.**

Received from J. Johnson, Superintendent of New Court-rooms, for sales of old furniture, &c.....	<b><u>\$36 00</u></b>
--	-----------------------

**STATEMENT No. 53.**

**RENTS ON REAL ESTATE.**

Received from Joseph Rose, Collector of City Revenue:	
For Common Land rent.....	<b>\$50 00</b>
“ Docks and Slips “ .....	<b>159,799 37</b>
“ Ferry “ .....	<b>97,085 00</b>
“ Ground “ .....	<b>21,276 74</b>
“ House “ .....	<b>14,236 12</b>
“ Water Lot “ .....	<b>7,600 47</b>
<b>Total amount.....</b>	<b><u>\$308,047 70</u></b>

**STATEMENT No. 54.**

**REVENUE BONDS.**

Received from the Chamberlain, in payment of Revenue bond of 1856, No. 2.....	<b><u>\$500,000 00</u></b>
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## STATEMENT No. 55.

## TAX LEVY, FOR INTEREST ON CENTRAL PARK DEBT.

Received from the Chamberlain of the city, for amount included in the Tax Levy of 1857, for payment of interest on Central Park stocks issued..... \$255,760 00

## STATEMENT No. 56.

## STATIONERY USED BY DEPARTMENTS, IN 1857.

Clerk of Common Council and Board of Aldermen.....	\$4,265 11
Clerk of Board of Councilmen.....	2,582 16
Croton Aqueduct Department.....	48 38
Court of Common Pleas.....	868 58
Counsel to Corporation.....	1,458 69
Corporation Attorney.....	261 88
City Judge.....	277 48
City Inspector.....	510 25
Coroners.....	123 00
Court of Sessions.....	1 00
Department of Streets and Lamps.....	719 41
District Courts.....	766 88
District Attorney.....	29 50
Department of Repairs and Supplies.....	571 76
Finance Department.....	583 75
Fire Department.....	902 94
Mayor.....	1,222 19
Marine Court.....	395 80
Police Department.....	1,284 59
Carried forward.....	<u>\$16,873 30</u>

Brought forward.....	\$16,878 80
Police Courts.....	554 53
Public Administrator.....	212 07
Recorder.....	178 25
Street Department.....	1,289 58
Superior Court.....	653 73
Surrogate.....	57 25
Tax Commissioners.....	781 00
Tax Receiver.....	196 56
Total.....	<u>\$20,796 27</u>
Stationery on hand January 1st, 1857.....	\$1,162 25
“ “ “ 1858.....	500 00
	<u>\$662 25</u>
“ paid for in 1858.....	20,134 02
“ used in 1857.....	<u>\$20,796 27</u>

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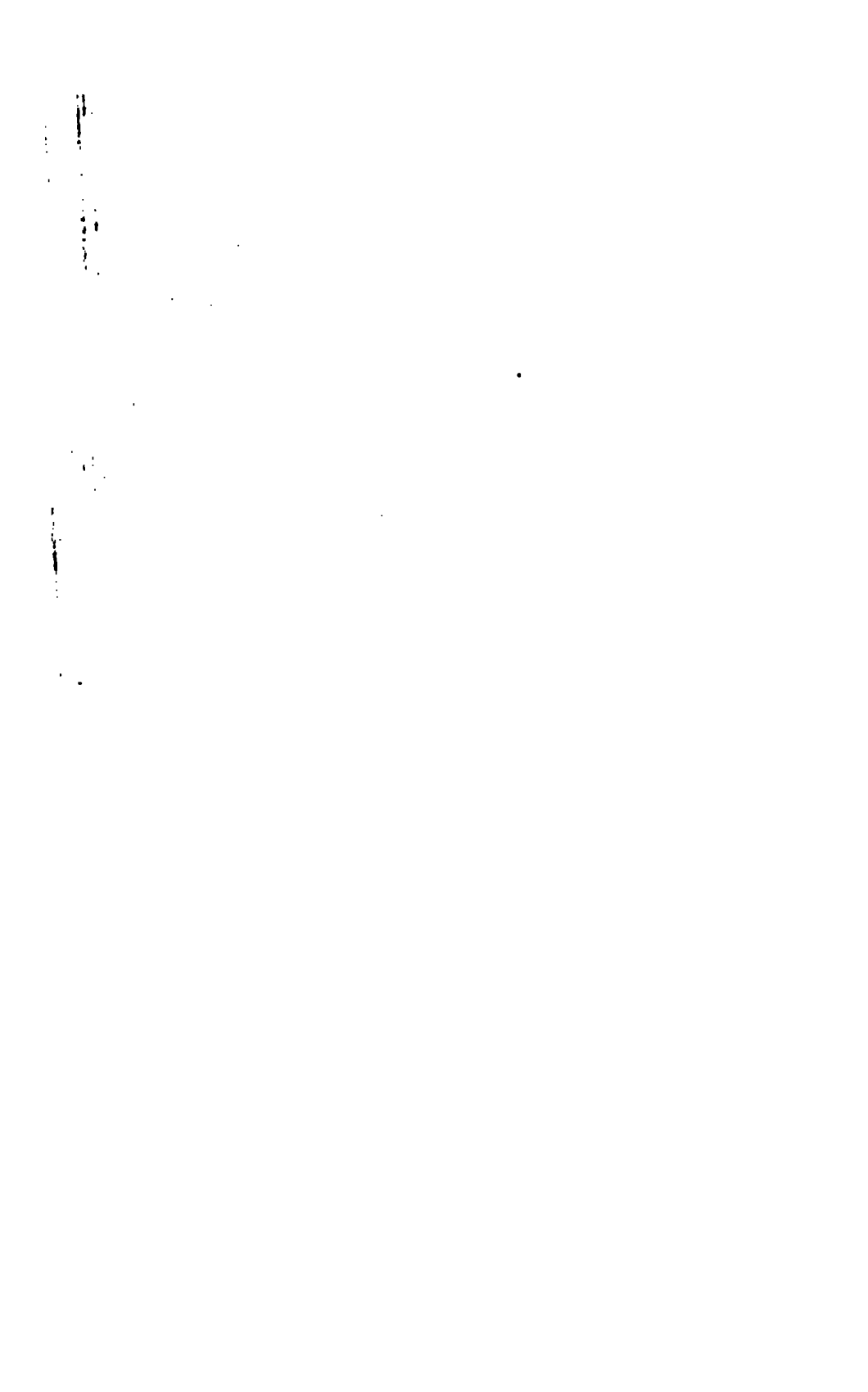
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SEMI-ANNUAL REPORT  
OF  
THE COMPTROLLER

OF THE CITY OF NEW YORK,

OF THE

Receipts and Expenditures of the City Government,

FOR

TWELVE MONTHS,

FROM THE FIRST DAY OF JULY, 1857. UNTIL THE SAME PERIOD OF 1858.



NEW YORK:  
CHAS. W. BAKER, PRINTER TO THE COMMON COUNCIL.

1858.

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**In Common Council,**

OCTOBER 7<sup>TH</sup>, 1858.

**THE SEMI-ANNUAL REPORT OF THE COMPTROLLER,**

**Of the Receipts and Expenditures of the City Government,**

**FOR TWELVE MONTHS,**

**Commencing on the first day of July, 1857, and extending to the first day of July, 1858.**

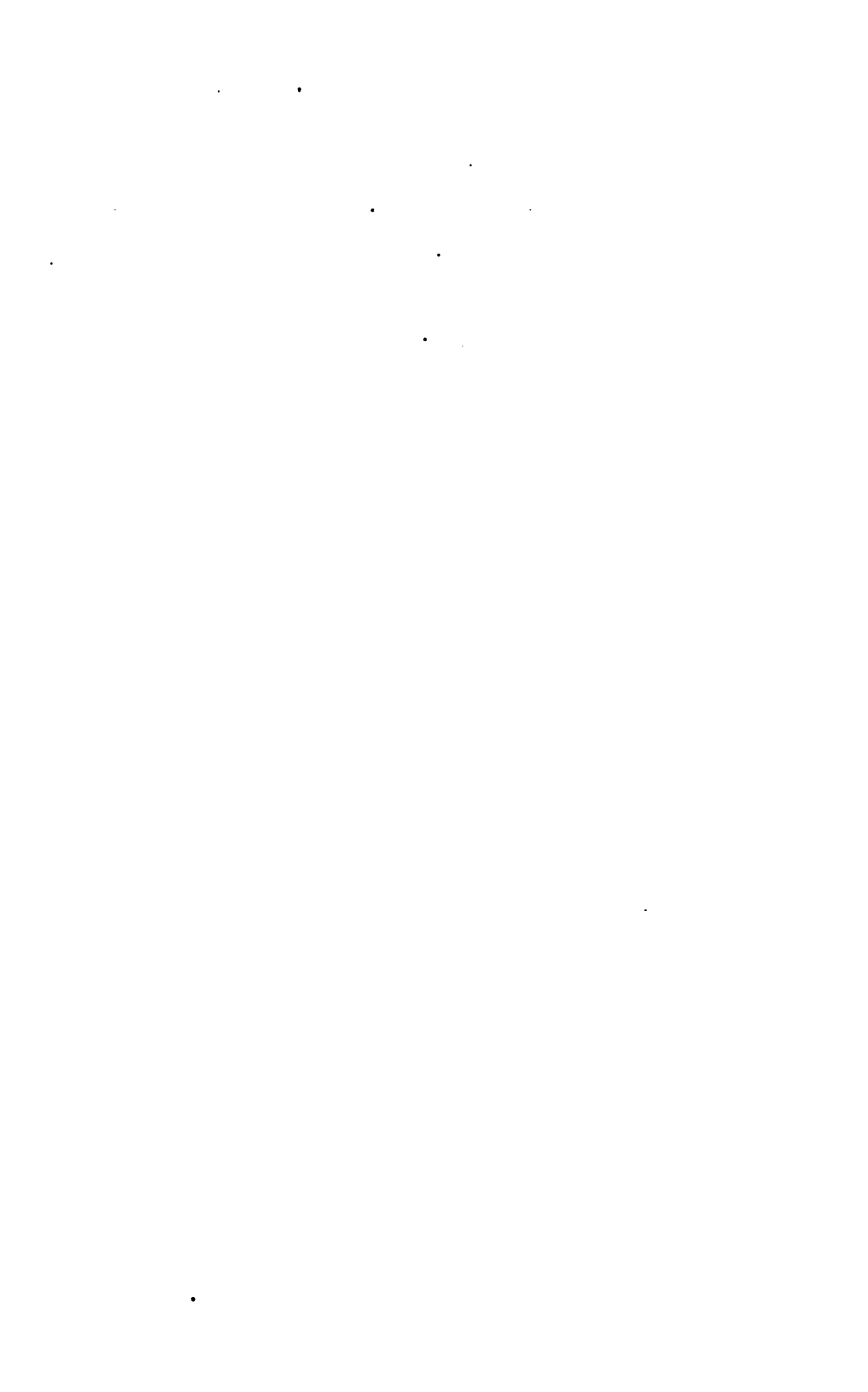
**Was received, laid on the table, and ordered to be printed.**

**D. T. VALENTINE,**

*Clerk of the Common Council.*

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## Department of Finance.

COMPTROLLER'S OFFICE,

New York, September 1st, 1858.

*To the Common Council:*

The thirty-fourth section of the Charter of 1857 provides as follows:—

“§34.—It shall be the duty of the Comptroller to publish, two months before the annual election of the charter officers in each year, for the general information of the citizens of New York, a full and detailed statement of the receipts and expenditures of the Corporation during the year ending on the first day of the month in which such publication is made; and in every such statement, the different sources of city revenue, and the amounts received from each; the several appropriations made by the Common Council; the objects for which the same were made, and the amount of moneys expended under each; the moneys borrowed on the credit of the Corporation; the authority under which each loan was made, and the terms on which the same was obtained, shall be clearly and particularly specified.”

The financial operations of the City Government may be classified as follows:

1. *The ordinary expenditures for the support of the city government, which are paid almost entirely by an annual tax.*

2. *The receipts and expenditures on account of the city debt.* These embrace the revenues arising from water rents of the Croton Aqueduct, and all revenues from the rents of piers, markets, and public property of every description, with interest on mortgages for sales of real estate, &c.

3. *The receipts and payments on account of assessments and awards in*



*opening streets, public places, &c.* These are the awards and assessments made by commissioners appointed for the purpose by the Supreme Court, and which are confirmed by the court. These payments are made out of the appropriation for "Streets Opening."

4. *Receipts and payments on account of assessments on property holders for regulating, grading and flagging streets, filling sunken lots and fencing those which are vacant.* Contracts for this work are made by the Street Department; payments are made from the treasury, and the expenses are levied on the property holders, by assessors in the office of the Tax Commissioners. Accounts, under these different heads are paid from the appropriation for "Streets Paving."

5. *The receipts and expenditures for the construction of sewers.* The Croton Board, by the act, chap. 383, of the laws of 1849, is empowered to make all contracts for the construction of sewers. The expense is provided for by an assessment on the property benefited by the construction of the sewer. The present year there is a distinct appropriation of \$285,000 for this object, and accounts have been opened with each sewer contracted for. Previous to the year 1856, payments for sewers were made from the appropriation in the Street Department for "Streets Paving." The paving of all streets, and the repairs of pavements, are, by the charter of 1857, under the control of the Croton Board, and hereafter special appropriations will be made for paving and repairing streets, on the estimate of the Croton Department.

6. *Revenue Bonds*—Revenue Bonds are issued, and a temporary debt is thus created, in anticipation of the revenue derived from the annual taxes. This mode of supporting the government, by borrowing until the taxes can be collected, is provided for in each ordinance making the annual appropriation, as follows:

"The Comptroller is hereby authorized to borrow, from time to time, on the credit of the Corporation, in anticipation of its revenues, and not to exceed in amount such revenues, such sums as may be necessary to meet the expenditures under the appropriations for the current year."

Under this ordinance, the Comptroller has borrowed on revenue bonds, from the 1st of January to the 1st of July, the sum of \$4,310,150, in anticipation of the tax which by law should be ready for collection on the first of September, and from which the revenue bonds will be reimbursed as they fall due.

The charter of 1857, sec. 33, limits the sum to be borrowed in any one year to the revenues of that year.

The revenue bonds are based on the revenue derived from the annual taxes; and hence the tax levy, which amounts to more than eight millions and a half of dollars, establishes a very broad basis for borrowing on revenue bonds.

#### APPROPRIATIONS AND EXPENDITURES.

STATEMENT No. 1 shows the amount of appropriations for the years 1857 and 1858; also, the expenditures for six months of the year 1857, from July 1st to December 31st, and six months of the year 1858, from January 1st to June 30th; also, in the last column, the total sums expended under the various heads for the twelve months preceding July 1st, 1858, to wit:

For six months of 1857 .....	\$2,309,201 75
For six months of 1858 .....	2,282,956 57
Total for twelve months.....	<u>\$4,592,158 32</u>

STATEMENT No. 2, shows the appropriations made in 1857 and 1858, on account of trust funds and special accounts; also the sums paid out of the treasury on account of these funds, for six months in the year 1857, six months in 1858, and the total expenditures for twelve months preceding July 1st, 1858, to wit:

For six months of 1857.....	\$4,730,670 32
For six months of 1858.....	4,715,921 53
Total for twelve months.....	<u>\$9,446,591 85</u>

STATEMENT No. 3, shows the receipts and expenditures for the city government, including "Trust Funds," for twelve months preceding July 1st, 1858.

The totals of this statement are as follows, viz:

Receipts .....	\$14,426,328 82
Expenditures .....	14,038,750 17
Receipts more than expenditures.....	<u>\$387,578 65</u>

STATEMENT No. 4, has been prepared for the purpose of showing the total amount raised by tax for the last nine years.

The increase of taxation, from year to year, may be seen by the following summary, viz:

Tax levy for 1850.....	\$3,230,180 47
" 1851.....	2,924,384 99
" 1852.....	3,378,335 08
" 1853.....	5,069,650 05
" 1854.....	4,841,255 54
" 1855.....	5,843,822 89
" 1856.....	7,075,425 72
" 1857.....	8,066,566 52
" 1858.....	8,621,091 31

The expenses of the city and county of New York are provided for by an annual tax; the revenues of the Corporation, and all receipts for property sold, being pledged to the public creditors for the payment of the city debts. A mere increase of taxation, therefore, when the rapid growth of the city is considered, is not of itself evidence of unfaithfulness of the public agents, or of extravagance in the public expenditures. This applies with considerable force to the expenses of the courts, the Board of Education, the Alms-house, Police, &c. The Common Council and the departments have no excuse for any material increase of expense, except with those departments which are connected with the construction of buildings and machinery for

the Fire Department, the repairs and cleaning of the streets, and other work which increases with the extension of the city.

Whilst the growth of the city may be referred to as a justifiable cause for a considerable increase of taxation, is it sufficient to justify an increase of more than three millions and a half of dollars, in the short period from 1853 to 1858?

The levy of 1853 was based mainly upon the expenditures of 1852, and included \$742,000 for arrearages of 1852. The valuations, comparing 1853 with 1858, are as follows:

Valuation for 1858.....	\$531,194,290
Valuation for 1853.....	413,631,382
Increase.....	<u>\$117,562,908</u>

The increased valuation of property, comparing 1853 with 1858, is about 28½ per cent., and the increase of taxation, comparing the same years, is more than 70 per cent.

The municipal government is censured for the extravagant expenditures from the city treasury and the great increase in annual taxes. These complaints are too well founded to warrant a general denial. The Common Council and the departments are sometimes held responsible for seemingly excessive increases in taxes, over which they can exercise no control. This is particularly the case with the 2½ mill tax for the support of the State government, and the ¾ mill tax for the support of State Schools, amounting, in 1858, to \$1,410,708 21

The Common Council have no restrictive control over the expenditures of the Board of Education.....	\$1,226,018
And the Alms-house.....	605,000
	<u>\$1,831,018</u>

By reference to Statement No. 4, it will be seen that the increase of \$3,551,441 26, from 1853 to 1858, is principally for the following objects:



	1853.	1858.	Increase.
Alms-house.....	\$385,000 00	\$605,000 00	\$220,000 00
Interest on Revenue Bonds..	75,000 00	325,000 00	250,000 00
Salaries.....	235,000 00	584,490 00	349,490 00
State Schools.....	129,971 91	238,063 90	108,091 99
City Schools.....	604,000 00	1,226,013 00	622,013 00
Commissioners of Record... ..		50,000 00	50,000 00
Lighting Lamp District.....	300,000 00	460,634 00	160,634 00
Police.....	615,000 00	888,548 60	273,548 60
State Tax.....	103,408 23	1,172,644 31	1,069,236 08
Central Park Interest.....		265,700 00	265,700 00
Hospital, Blackwell's Island .....		100,000 00	100,000 00
Increase, 1858 over 1853.....			<u>\$3,468,713 67</u>

In the year 1853, an act was passed for the acquisition of land for the Central Park; the cost of this land, according to the awards of the Commissioners of Estimate and Assessment, was..... \$5,127,637 30  
 Add for the purchase of Arsenal lot..... 275,000 00  
 It makes a total cost of lands for Central Park of.... \$5,402,637 30

The annual interest on the debt created for the payment of the Central Park is payable by taxation, and the sum included in the tax levy of 1858 for this object is \$265,700.

There has already been borrowed under the law for the improvement of the Central Park, the sum of \$600,000, the interest of which is payable by taxation. There is included in the tax levy of this year, the interest on \$50,000 only, the amount borrowed in 1857.

#### SINKING FUNDS.

STATEMENT No. 5, shows the revenue received by the Commissioners of the Sinking Fund for the payment of the city debt, the source from which it was derived, and application of the same.

The amount received during the year ending June 30, 1858.

is..... \$1,155,326 72

STATEMENT No. 6, shows the receipts and expenditures for the year ending June 30, 1858, on account of the Sinking Fund for the payment of interest on the city debt:

Balance in bank, July 1, 1857.....	\$544,105 12
Amount received during twelve months ending June 30, 1858.....	1,369,051 22
	<u>\$1,913,156 34</u>

STATEMENT No. 7, shows the amount of the permanent city debt, on the 1st of July, 1858, and also the amount of stocks and other securities held by the Commissioners of the Sinking Fund for the payment of this debt:

The total amount of debt is.....	\$14,080,428 00
The Commissioners have purchased from time to time, and hold as an investment, a portion of the stock which forms part of this debt, equal to.....	\$3,780,652 00
Bonds and mortgages.....	667,016 54
Hudson River Railroad Bond.....	10,000 00
	<u>\$4,457,668 54</u>
From which deduct the amount borrowed from Sinking Fund for payment of interest.....	1,424,298 10    3,033,375 44
Debt unprovided for.....	<u>\$11,047,052 56</u>

During the twelve months preceding July 1, 1858, certificates of the 5 per cent. Water Stock of 1858 have been redeemed and cancelled by the Commissioners of the Sinking Fund, amounting to \$2,801,274.

In redeeming the above amount of stock, there was paid in cash the sum of.....	\$1,478,562 00
And there was paid by an exchange of stock in the hands of the Commissioners, the sum of.....	1,322,712 00
Total amount of certificates cancelled.....	<u>\$2,801,274 00</u>



STATEMENT No. 8, shows the amount of debt created for the erection of public buildings, the construction of docks and slips, &c. The several laws authorizing this debt make provision for the reimbursement, by annual taxes, generally \$50,000 in each year.

The present amount of this debt is ..... \$1,273,700 00

STATEMENT No. 9, shows the stocks and sureties held by the Commissioners of the Sinking Fund for the redemption of the city debt, July 1, 1858; after deducting the amount advanced for the payment of the city debt, the balance is ..... \$3,033,375 44

STATEMENT No 10, shows the amount borrowed by the issue of revenue and assessment bonds.

It appears by this statement that during the twelve months preceding July 1, 1858, revenue bonds were issued to the amount of \$5,598,050; and during the same period there was paid \$5,116,950.

There was issued during the same period assessment bonds to the amount of \$457,000, and the amount paid was \$112,500.

#### SALE OF THE BRICK CHURCH PROPERTY.

An addition has been made to the capital of the Sinking Fund of \$67,500, arising from the sale of the land on which the Brick Church was erected, granted to the Rev. Mr. Rogers, in the year 1766, at an annual rent of forty pounds, which was reduced by the corporation, by a release, dated 3d September, 1785, to twenty-one pounds three shillings, at which sum it remained, until the sale of the property on the 14th of May, 1856.

The Church, by the terms of the grant, was authorized to hold the land granted so long as it was used for a Church or cemetery, and was not appropriated for "private secular uses."

The amount of annual rent was \$52 50, and by an arrangement between the Trustees of the Church and the Commissioners of the Sinking Fund, the property was sold at public auction under a stipulation that the Church should receive seventy-five per cent., and the Corpo-

ration twenty-five per cent. of the amount for which the same should be sold.

The sum of two hundred and seventy thousand dollars was bid for the property, and of this sum the city received \$67,500; \$7,500 being paid down, and a mortgage given for \$60,000.

On the 2d of March, 1858, the mortgage was paid off in full, the principal being \$60,000, and the interest \$2,983 56.

The Sinking Fund is thus realizing an interest on \$67,500, equal to \$4,725, instead of the former rent reserved of \$52 50.

On the 6th of April, 1853, the Comptroller made a report to the Commissioners of the Sinking Fund, embracing a full history of all the facts connected with the grant and the arrangements respecting the settlement between the Church and the Corporation. (See Doc. 37 of Board of Aldermen of that year.)

The Commissioners of the Sinking Fund, as will be seen by reference to that document, were not unanimous in favor of fixing the proportion to be received by the Corporation at twenty-five per cent.; but three of the Commissioners were in favor of making the settlement on those terms.

In the report of the Commissioners of the Sinking Fund, presented to the Common Council, the following consideration was suggested as entitled to weigh with the Municipal government, viz:

"There is another view of this subject, of great moment, which falls more immediately within the range of the duties of the legislative branch of the city government. We allude to the fact, that if the proposed arrangement is carried into effect, it will add, when the property is improved, probably four or five hundred thousand dollars to the taxable property of the city."

It appears by reference to the tax roll of the Second Ward for the year 1858, that the total amount assessed on the site occupied by the Brick Church and the buildings thereon, is four hundred and ninety-three thousand dollars, which yields to the city in taxes, at the rate fixed in 1858, about \$8,000.



## PAVEMENT OF CHATHAM STREET, THE BOWERY AND FOURTH AVENUE, ETC.

On the 23d of May, 1853, the Common Council passed a resolution authorizing the Commissioner of Repairs and Supplies to contract with Russ & Reid "for the construction of the pavement known as the 'Russ Pavement,' the entire width of the carriage-way from curb to curb, through Park row, Chatham street, the Bowery and the Fourth avenue, around Union square, to unite with the termination of the work to be done by the parties of the second part, under a contract heretofore executed between the parties to these presents, for the paving of Broadway."

The price to be paid for this pavement from the city treasury was six dollars and fifty cents per superficial yard, and the contract also provided, that "all the old materials should belong to the contractors."

A question having been raised as to the validity of this agreement, the contractors laid down one thousand yards of the pavement in Park row, in order to test the question, and demanded payment of the Comptroller, and on his refusing to pay, applied to a Judge of the Supreme Court for a writ of mandamus against him.

In the meantime, two tax payers commenced proceedings in the Supreme Court to obtain an injunction, on the ground of the invalidity of the contract. An injunction was granted by Judge Roosevelt, and subsequently dissolved on an application by the contractors to Judge Edmonds.

The case of the tax payers was argued in November, 1853, on appeal to the five judges of the Supreme Court, three of whom, Judges Roosevelt, Mitchell and Edwards, decided in favor of making the injunction perpetual—Judges Edmonds and Morris dissenting. The mandamus case of Russ & Reid *vs.* A. C. Flagg, came up before three of the judges; and two of them, Judges Edmonds and Morris, decided that the Comptroller was bound to draw his warrant in favor of Russ & Reid, for the amount due them for the work actually performed under the contract. (See Doc. No. 16, 1854, Board of Aldermen, page 299.) After consultation with the Counsel to the Corporation it was concluded not to appeal, but pay for the work done, \$33,000, provided

Russ & Reid would surrender and cancel their contract, which was accordingly done November 5th, 1853.

In July, 1854, the Board of Councilmen passed a resolution, requesting the Comptroller to inquire and report to that Board 'as to the nature and extent of the obligations of the Harlem, Third Avenue and Second Avenue Railroad Companies respectively, in regard to the pavement in Chatham street, the Bowery and Fourth avenue, to Fourteenth street; also as to what share, proportion or amount the said companies, respectively or collectively, will pay towards the cost of paving said thoroughfares, or any and which part thereof with granite, specifying particularly as to the different kinds of granite pavement."

The full statement of facts in reply to this resolution is contained in Documents 61 and 70, Board of Councilmen, 1854. It is shown by the second document referred to, that a measurement and computation was made by Mr. Ewen, embracing that portion of the Russ contract, commencing from a line near the Brick Church, through Chatham street, the Bowery and Fourth avenue to seventeenth street, and thence around Union Park, so as to connect with the Russ pavement in Broadway.

The total number of square yards embraced in this computation was 91,076. The apportionment of this quantity, as required by the terms of the resolution was made by Mr. Ewen, as follows, viz:

	Yards.
To the city.....	70,144
Harlem Railroad.....	13,719
Third Avenue Railroad.....	4,920
Second Avenue Railroad.....	2,293
Total.....	<u>91,076</u>

In Document No. 61, the Comptroller, after expressing an opinion that the railroads ought to be required to pay a just proportion of the pavement proposed to be put down, remarked as follows:

" Mr. Ewen has called my attention to a description given in ' Mil-

lington's Engineering' of the pavement used in London. I have had this transcribed and annexed, marked B."

This pavement, which appears to be of a very solid and superior character, can be put down, as stated in the work referred to, at two dollars and fifty cents per superficial yard.

In the length of the stone, Mr. Ewen regards this kind of pavement as superior to the Belgian pavement.

If a pavement of this description, or that of the Belgian pavement, could be faithfully and permanently done for twenty shillings or three dollars per yard, it would be for the best interests of the city to pave all the principal thoroughfares in this manner, as soon as practicable.

The work of Millington was published in 1839, and in it he says, the pavement, with granite blocks bedded in sand, had then been tested for twenty years. It has now been tested for thirty-five years, and an engineer of great experience, who has recently examined a portion of the pavement, gives a favorable account of its permanence and the even surface presented after long use.

In the use of the Belgian pavement, and that described in the work of Millington, there is no patent to shut out competition, and thus double the cost of the work to the city. Any intelligent mason or paver can take the specification in the work of Millington and lay down as good a pavement as that described in it, which at the time he wrote, had withstood the severest tests in the principal streets of London for twenty years.

In Document No. 70, before referred to, it was computed that the saving in putting down the 91,076 superficial yards of Belgian pavement in lieu of the Russ pavement, would be equal to \$318,766; and if the several railroads paid their proportion of the expense according to the number of square yards embraced in their grants, the saving to the city would be \$381,562.

In that estimate, the Belgian pavement was computed at three dollars per superficial yard.

The work was contracted for on the 22d day of July, 1856, and has been completed by John Pettigrew at two dollars and nineteen cents per superficial yard. This will produce a saving to the tax payers of the city on the whole work of \$402,400 52. A statement is annexed, marked No. 11, which shows the number of square yards laid down in 1856, 1857 and 1858, and the amount paid in each of those years; ten per cent. being reserved according to the terms of the contract. The final estimate of the work has not yet been completed, but it appears by the measurements on which payments have been made, that the result is as follows, viz:

1856.

Certificates for 14,252 yds., at \$2 19, less 10 per cent.... \$28,088 90

1857.

Certificates for 5,352 yds.

“ “ 22,614 “

27,966 yds., at \$2 19, less 10 per cent.... 55,121 00

1858.

Certificates for 51,146 $\frac{7}{8}$  yds., at \$2 19, less 10 per cent.. 100,809 54

\$184,019 44

“ “ 93,364 $\frac{7}{8}$  yds., at \$6 50, contract for Russ  
pavement.....\$606,868 58

“ “ 93,364 $\frac{7}{8}$  yds., at \$2 19, contract for Bel-  
gian pavement..... 204,468 01

\$402,400 52

The saving of \$402,400 52 to the tax payers on this contract is not the only gain which may fairly come into the present comparison. The contract with Russ & Reid gave to them the old materials; that is, the cobble stone and the bridge stone, covering an area of 93,364 $\frac{7}{8}$  yards. In the contract executed by Mr. Pettigrew, the city retained the old materials, and has thus had the advantage of the paving stone to repair the streets of the city; being subjected, however, to the expense of taking up and removing the same.



Since the Croton Aqueduct Board took charge of this contract, Mr. Flender has obtained from the street 14,000 loads of paving stone, which he has used in repairing the other streets. He estimates the fair value of each load at 80 cents, being equal to \$11,200.

It is computed that 3,720 loads ought to have been obtained from the streets for the use of the city, before the contract came under the charge of the Croton Board, although no statement of the number of loads has been reported to the Finance Department:

3,720 loads, at 80 cents per load, is equal..... \$2,976

This makes the total value of the paving stone equal to \$14,176; producing a total saving to the city, in the comparison between the Russ pavement and the Belgian pavement, of \$416,576 52.

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Since the preceding statement was prepared, the survey and measurement of the whole work done under the contract with Mr. Pettigrew has been completed by Edward Ewen and John J. Serrell, who were selected for this purpose by the Comptroller.

They report the number of superficial yards at 94,948. This exceeds by  $1,583\frac{1}{2}$  superficial yards the quantity given in the preceding statement, and on which the calculations in that statement are based. This addition of  $1,583\frac{1}{2}$  yards, at \$2 19 per yard, will add \$3,468 11 to the cost of the pavement executed by Mr. Pettigrew. The saving to the Corporation on this additional amount being \$6,825 36, and making the total saving on this job \$423,401 88.

#### BELGIAN PAVEMENT.

During the year embraced in this report, J. B. Morrell and James Humes, contractors, have completed 11,000 superficial yards of Belgian pavement in the Bowery extension, at a cost of \$2 11 per yard, amounting to the total sum of \$23,210.

These contractors have also completed 9,000 superficial yards of Belgian pavement in Lexington avenue, from Thirty-fourth to Forty-second street, at \$2 09 per yard, being equal to the sum of \$18,810.

In both cases, above referred to, the cost of the pavement is assessed on the adjoining property.

Charles Guidet, contractor, has laid down 9,148 superficial yards of Belgian pavement in Madison avenue, between Twenty-third and Forty-second streets, at \$2 04 per yard, amounting to the sum of \$18,661 92. This contract is not completed. When the work is done, one-half of the cost is to be paid by a general tax on the city, and the other half is to be assessed on the property benefited.

COMMISSIONERS FOR COPYING AND INDEXING THE RECORDS OF THE CITY AND  
COUNTY OF NEW YORK.

These Commissioners, in a communication dated June 26th, 1858, made application to the Board of Supervisors to add to the tax levy for 1858, the sum of three hundred thousand dollars. The communication making this request is in the following words, viz.

"I am directed by the Board of Commissioners of Records to request of your Honorable Body an appropriation for them in the tax list of this year, in the sum of three hundred thousand dollars.

" Respectfully yours,

" W. C. WETMORE,

" *Chmn. of Bd. of Coms. of Records.*"

This communication was referred to the Committee on Annual Taxes.

The Committee, in their report on the tax levy, did not include anything for the Commissioners for copying and indexing the records.

On the 27th of July, the Board of Supervisors adopted a resolution, requesting the Commissioners of Records to report to the Board " the amounts heretofore appropriated for the work under their charge; the amount expended; for what description of work paid; to whom paid; the proposals received by them from the persons who estimated for the work; a copy of the contract, with a specimen or sample of the work contracted for, and the amount necessary to fully complete the same."



On the 3d of August, the Commissioners of Records reported that the previous appropriations made amounted to the sum of five hundred and fifty thousand dollars, and that the expenditures, or sums for which certificates had been issued, amounted to \$570,141 54.

At the same time, the Commissioners sent to the Board of Supervisors, a copy of their report to the State Senate, and they add, that they have issued certificates upon the County Treasurer for expenses incurred by them, subsequent to said report to the Senate, dated March 17th, 1858, to the amount of \$54,512 39.

Previous to the confirmation of the tax levy, the Supervisors refused to add the sum of three hundred thousand dollars, but included in the tax levy the sum of fifty thousand dollars, for the use of the Commissioners of Records.

After the confirmation of the tax levy, and after the rate of tax was inserted in the several tax rolls, application was made to the Supreme Court, for a mandamus to compel the Supervisors to add the additional sum of two hundred and fifty thousand dollars to the tax levy. As this subject is one of great interest to the tax payers, it is proposed to give a brief history of such matters connected with preparing indexes to the public records, as are known to the Finance Department, from 1852 to the present time,

The following is taken from a communication made by the present Comptroller, to the Board of Aldermen, February 9, 1854, (see Doc. No. 16, 1854, Board of Aldermen, page 307):

"In November, 1852, a Committee of the Board of Supervisors made a contract with Arthur & Burnett and Collins, Bowne & Co., for indexing the records in the offices of the County Clerk, Register and Surrogate. It was estimated that the expenditures under this contract, would amount to two or three hundred thousand dollars. For this work, or a portion of it, (an index to the Records of the Register's office), an estimate was made by a competent person, on such data as could be obtained, which amounted to \$214,000. Mr. Banks, a well known and responsible publisher and bookseller, had as

estimate made, and offered to do the same work, in a substantial manner, for \$59,000. On looking at this matter, as I believe, in all its bearings, and examining the laws in regard to indexing and keeping records in the counties, I came to the conclusion, that the authority to make such a contract did not exist, and gave the contractors notice, that no further advances would be made until the courts had decided this question.

“ On the 1st of August, 1853, the Board of Supervisors passed resolutions, sanctioning the surrender of the contracts, to be cancelled on settlement of the accounts by the Comptroller. These contracts are now in this department, and an appropriation has been made for the settlement, and for paying the clerks, who were employed by the Committee, in copying the records. (See page 162 of Doc. No. 17, in regard to tax levy of 1854.) The manuscripts, so far as they have not been printed, and the sheets which have been printed, will be delivered to the city when the settlement is made.”

The sum of \$3,310 was appropriated for the purpose, and paid to Collins, Bowne & Co., and their contract was surrendered and cancelled; and the sum of \$2,343 80 was paid to clerks for copying records. The previous sums advanced to Wm, H. Arthur & Co. and to clerks for copying, made a total of about \$13,000.

After the surrender of these contracts, it was supposed that the large draft on the treasury, for performance of work at prices four times as much as it could be done for by the most substantial and reliable business firms in the city, would be prevented. It soon became evident, however, that those who had anticipated this fat job had given it up merely for the purpose of changing the scene of operations from this city to the capital of the state.

In the winter of 1855, a bill was introduced into the Legislature, and passed in April of that year, appointing Commissioners to perform the same, or similar services, which in the contracts of Wm. H. Arthur & Co. and Collins, Bowne & Co. were to have been done under the direction of a Committee of the Board of Supervisors. This act reads as follows:



"The People of the State of New York, represented in Senate and Assembly, do enact as follows:

"SEC. 1. Wm. C. Wetmore, Jonathan Nathan, Richard Busteed and Geo. P. Nelson are hereby appointed Commissioners of Records, for the city and county of New York, with full power to examine into the condition of the records, documents, maps and indices in the offices of the Clerk, Register and Surrogate of said city and county, and to have the same copied and printed in such form and to such an extent as they may deem proper, and to do such further acts for the preservation and convenient examination of the same as the public interest may require. Said Clerk, Register and Surrogate shall be *ex-officio* Commissioners, in reference to their respective offices.

"§ 2. The said Commissioners shall receive no compensation for their services. The necessary expenses incurred by them shall be paid by the county treasurer, upon the certificate of said Commissioners, and the Supervisors of said city and county are hereby authorized to raise by tax the amount required to defray the same.

"§ 3. This act shall take effect immediately."

By the charter and the ordinances, no money can be drawn from the treasury, except on the warrant of the Comptroller, countersigned by the Mayor; and the Mayor and Comptroller cannot legally sign such warrant unless they are authorized to do so by a previous appropriation by the Common Council. The preceding law disregards all these barriers for the protection of the treasury, and provides that "The necessary expenses incurred by the Commissioners shall be paid by the county treasurer upon the certificate of said Commissioners."

The charter and the ordinances require that appropriations shall be made at the close of each year for the expenditures of the city and county for the subsequent calendar year; and these appropriations are made on detailed specific estimates from the several departments through the Comptroller, which estimates are submitted to the Common Council, are passed by the two Boards, and signed by the Mayor. The appropriations thus made and sanctioned by the acts of the legis-

lature form the basis of the tax levy of the year succeeding such estimate and appropriation.

No such formality seems to be required by the act above quoted; but without any submission to the Common Council, or any previous estimates of the required sums to be expended, the Commissioners, in the month of June or July, presented to the Board of Supervisors their requisition for one hundred thousand or three hundred thousand dollars, for what they deem necessary for the expenses of the Commissioners, unaccompanied by any detailed estimate showing the reasonableness of their demand.

In addition to the estimates required to be submitted to the Common Council, previous to an appropriation by that body, the charter and the laws require that all accounts in which the city or county is interested, either as debtor or creditor, shall be audited and settled by the Finance Department.

The law establishing the Record Commission excludes the Finance Department altogether from any charge of the expenditures under said law; and whilst it provides that the county treasurer shall pay, that payment is to be made on the certificates of the Commissioners, without any authority on the part of the treasurer to examine or audit the accounts on which the certificates of the Commissioners are based. This is the character and requirements of a law passed by the legislature in 1855, without any memorial from the Common Council, or any application from the tax payers, as is believed, under which the following sums have been drawn from the tax payers, and paid from the city treasury to the Commissioners, viz:

In the year 1855.....	\$50,000
In the year 1856.....	150,000
In the year 1857.....	350,000

In 1858, as before stated, the Commissioners applied to the Board of Supervisors to put into the tax levy the sum of three hundred thousand dollars, and that body has added fifty thousand dollars, which, if the collections of the taxes are made in the form in which the tax



books are confirmed, the whole sum paid by the city and county, including the year 1858, will be six hundred thousand dollars for indexing the records in the public offices.

It appears by a statement furnished to the Finance Department by the county treasurer, that the sum of \$550,000, heretofore raised by tax, has been paid as follows, viz:

Bowne & Hasbrouck, for paper, printing and work done..	\$341.581 15
McSpedon & Baker, for paper, printing and work done..	157,507 40
Insurance.....	2,302 50
Rents.....	1,475 00
Advertising.....	318 39
Copying and comparing.....	2,254 05
Copying maps.....	1,455 00
Sundries.....	8,361 21
Salaries.....	29,275 45
Total.....	<u>\$544,525 15</u>

Other amounts have since been paid, which exhaust the whole sum of \$550,000.

The Comptroller has not heretofore alluded to the operations of the Commissioners for copying and indexing the records, for the reason, that none of their transactions were required by the law before quoted to be submitted to him. A controversy, however, has arisen between the Commissioners and the Supervisors, which threatens serious embarrassment to the operations of the treasury, and which justifies, if it does not require, the Comptroller to exhibit the peculiar position of the Finance Department in regard to the tax levy of 1858. There has already been borrowed by the Comptroller from the 1st of January to the 1st of September, 1858, the sum of \$6,628,550, in anticipation of the taxes of 1858. Of this large amount, the sum of \$2,400,000 has been made payable in the four months from September to January. The law requires that the tax books should be placed in the hands of the Receiver of Taxes on the 1st of September, and the operations in

the Finance Department have been based on the reasonable expectation that the tax rolls would be confirmed and ready for collection, according to the requirements of the law. After the tax rolls were confirmed by the Supervisors, the taxes extended by them, the warrants prepared, and most of the books returned to the Finance Department, the Commissioners of Records made application to the Supreme Court for a mandamus against the Board of Supervisors, using the name of McSpedon & Baker, as contractors in the complaint, for the purpose of compelling the Supervisors to add \$250,000 to the sum of \$50,000 which they had put in the tax levy. If this application of the Commissioners should be successful, it will be necessary to re-copy the entire rolls of the twenty-two Wards, and re-adjust the taxes against the name of each individual. The same thing must also be done in relation to the tax list against non-residents; and as the Tax Commissioners have made a separate book for the present year, containing an alphabetical list of all persons on the rolls charged with personal taxes, it will be necessary to re-copy and re-adjust the taxes on that list also. The delay occasioned by this litigation, and the time necessary to re-adjust with proper accuracy the several tax rolls referred to, must be attended with very serious inconvenience to the operations of the treasury, and may prove extremely detrimental to the interest and credit of the Corporation.

#### UNCLAIMED WARRANTS IN THE STREET DEPARTMENT.

The Street Department, under the act, chapter 86 of the Revised Laws of 1813, is clothed with important powers in relation to opening, regulating and grading streets, and the collection and disbursement of moneys on account of what are termed "trust funds." The usages of the Street Department, under this law, had acquired such force, that, although an act was passed in 1849, giving to the Croton Board the entire control of the construction and repairs of sewers, yet no separate appropriation was made to pay for the construction of sewers, until the year 1856, when an appropriation of \$350,000 was made for this object. Previous to that time, the payment for sewers was drawn from the appropriation in the Street Department, for



"Streets paving." The Comptroller, in Document No. 17, Board of Assistant Aldermen, page 146, in year 1854, called the attention of the Common Council to the absurdity, if not illegality, of this arrangement of the appropriation for the construction of sewers, and in 1856, when a separate appropriation was made, opened accounts with each sewer contract in the Finance Department, subject to the direct requisition of the Croton Board.

It will be seen by reference to Statement No. 12, which is a summary of the list of warrants deposited with the Chamberlain, and cancelled, that from 1833 to 1848, during the comptrollership of Talmán J. Waters, Alfred A. Smith, D. D. Williamson and John Ewen Esqrs., warrants were drawn on the Treasury Bank, payable to the person entitled to the award or other money, and in this form were placed in the hands of the Street Commissioner, to be paid out by that department. No money, therefore, was drawn from the treasury on the warrants now cancelled, and which are referred to in the list of which Statement No. 12 is a summary.

After the passing of the ordinance of December 30th, 1849, and during the comptrollership of Joseph R. Taylor, advances were made to the heads of the several departments, on open requisitions, of \$50,000, more or less, which sums were deposited in banks selected by the head of the department receiving the warrant, and were paid out from time to time on their checks as the claims on the departments respectively were presented.

Within three or four days after the present Comptroller entered on the duties of the office, in January, 1853, he was presented with a requisition from the head of one department for the sum of \$31,000, and from another for the sum of \$14,000, without any explanation in regard to the service rendered the Corporation to warrant these heavy drafts upon the treasury.

The Comptroller at once addressed notes to the heads of these departments, calling on them to furnish the names of the persons who were entitled to the money, to the end that warrants might be made

payable to the orders of the claimants respectively, and also that the objects of the expenditure might be furnished to the Finance Department. Extracts from this letter are given in Statement No. 13.

Under this rule of the Finance Department, the money could not be drawn from the treasury until the Chamberlain had the acknowledgment of the claimant that he had received his pay.

No money has been drawn from the treasury on account of the warrants for "Streets opening," for the various streets referred to, as given in Statement No. 12, although they were issued by the Finance Department and deposited with the Street Commissioner. According to the practice under the ordinance of 1849, the sums paid on the open requisitions of the several Street Commissioners and deposited to their credit in the banks selected by them, were withdrawn from the City Treasury on the warrants of the Comptroller, for the benefit either of the bank or the depositor—thus depriving the city of the use of the fund without paying its debt to the person entitled to the money.

In case of the failure of the bank selected by the Street Commissioners, before the payment of the money, the loss must fall on the city, for the reason that a fair construction of the 5th article of the Amendments to the United States Constitution, recommended by Congress, would require the city to show that it actually had paid the amount of the award to the rightful owner.\*

This is the consummation of the taking, by rendering to the owner that "just compensation," without which, says the United States Constitution, "private property shall not be taken for public use."

On the 9th of February, 1854, the Comptroller made a special communication to the Board of Aldermen, (Doc. No. 16,) in relation to a revision of the ordinances, in which among other things, the attention of the Common Council was called to abuses arising from the practice of placing money in the hands of the heads of the contracting departments to be deposited in their banks, and drawn on



their checks; and recommended the use of treasury warrants in all cases, so as to keep the money in the treasury until it went into the hands of the person who had earned or was entitled to it.

In that document the loose manner in which requisitions were used by the contracting departments, to draw money into the hands of the heads of such departments, to be disbursed on their checks, or retained for years in banks of their selection, was represented as objectionable and dangerous to the public interest; and even the practice of drawing warrants on the treasury, payable to the order of the person entitled to the money, and placing the same in the hands of the contracting department, to remain there from year to year until called for, was also objected to. Extracts from this communication are appended, marked No. 14. The whole may be seen by reference to Doc. No. 16, of Board of Aldermen, for 1854.

The Board of Aldermen referred this communication to a committee, but no further action took place in regard to it.

The alterations of Canal and Walker streets cost more than half a million of dollars. In paying these awards, the Street Commissioner, in May, 1855, made a requisition on the Comptroller for \$314,000, accompanied by a list of persons entitled to awards, as required by the rule established by the Comptroller, in January, 1853. On this list and requisition, warrants were prepared payable to the several persons named in the list of the Street Commissioner, which warrants were passed over to the Street Department, to be paid to the several persons having awards, as shown by the report of the Commissioners appointed by the Supreme Court. Such of these warrants as have not been called for appear in Statement No. 12, deposited by Mr. Cooper, the present Street Commissioner, in the hands of the Chamberlain.

Another requisition was drawn by the Street Department for the sum of \$26,000, which list embraced the over-payment of \$9,000 to Henry Erben. This is the requisition which Charles Turner, when he was before a committee of the Board of Aldermen, was very con-

ident he had never filled up or seen; whereas, when the requisition was discovered, it was found to be filled up in his handwriting, and signed by him as Acting Street Commissioner.

This matter is fully explained in a communication from the Finance Department to the Board of Aldermen, March 19, 1858.

On the 5th day of February, 1856, the Supreme Court confirmed the report of the Commissioners for making awards and assessments connected with the acquisition of lands for the Central Park. The ordinance prepared by Mr. Dillon, in this case provided that the Comptroller should pay the awards and keep separate accounts of all transactions connected with the Park. This was accordingly done, and thus the mode of paying awards was changed from the Street Department to the Finance Department.

In previous payments for lands taken for streets or parks, a simple receipt had been taken in the name of the Street Department for the sum paid. In the case of the Central Park, Mr. Dillon prepared a formal release, to be signed by the original owner of the property, and acknowledged before a Commissioner of Deeds.

In order to have an authentic record of the sum to be paid on each award, the Comptroller procured from the Clerk of the Supreme Court, a certified copy of the awards confirmed. As money was to be raised by loan, payment of the awards was not commenced until the 2d of April, 1856, although the law for the acquisition of the Park lands provided that payment should be made immediately. The department was also embarrassed with a provision in the law that the interest on the loan should not exceed five per cent.

Notwithstanding all these obstacles, settlements have been made to the amount of about five millions of dollars, leaving on the first of July, 1858, only about sixty thousand dollars of the amount of awards unpaid.

The manner of settlement and the mode of keeping the accounts have been carefully examined by a Committee of the Commissioners of the Sinking Fund, of which the Chamberlain, A. V. Stout, Esq., was chairman, whose report is annexed, marked No. 15.



In transferring the city funds from the Mechanics' Bank to the Shoe and Leather Bank, the Comptroller had a list made of the unclaimed warrants in the custody of the auditor, amounting to the sum of \$6,370  $\frac{28}{100}$ , and deposited these checks with the present Chamberlain on the 11th of July, 1856, who drew the amount of them from the Mechanics' Bank and credited the same to the city. At the time this was done, the Comptroller urged the officers of the Street Department to make out a similar list of the warrants held by that department, and to make a deposit of them with the Chamberlain, in order to have them cancelled and returned to the Finance Department.

A list of 986 checks and warrants was made out by the deputy in the Street Department and handed to the Comptroller; but the warrants were not deposited with the Chamberlain, and remained in the Street Department and under the control of the deputy, Charles Turner, until the period when Edward Cooper, Esq., was appointed Street Commissioner.

As soon as Mr. Cooper had time to examine into the character, and condition of these warrants on the treasury, and the numerous checks issued by his predecessors on various banks where they kept their accounts respectively, he consulted the Mayor and Comptroller in regard to the manner of disposing of these warrants, and it was determined that triplicate lists should be made of all the warrants drawn by the Finance Department, and separate lists of the checks made by the several street commissioners, and that the whole should be deposited with the Chamberlain, who should retain one of the lists, and should give duplicate receipts on the other two lists, one of which should be filed in the Street Department and the other in the Finance Department.

In this arrangement, the treasury warrants were to be credited to the city by the Chamberlain, and simultaneously charged to the same account, the warrants cancelled by him and returned to the Finance Department.

The checks of the respective street commissioners on the several banks were payable to the order of the claimant. These checks, therefore, were endorsed by Mr. Cooper, as Street Commissioner, pay-

able to the Comptroller; the latter officer endorsed them payable to the Chamberlain, and he endorsed them as Chamberlain, guaranteeing the whole transaction as President of the Shoe and Leather Bank.

In this manner the amounts of the several checks were collected, and placed to the credit of the city treasury, with the exception of the sum deposited in the Bowery Bank, as stated in the Chamberlain's letter of Sept. 10, a copy of which is annexed and marked No. 16.

The amount actually received and credited to the city treasury is \$4,562 29. It will be seen by this letter that the Chamberlain found a credit on the books of the Broadway Bank to John T. Dodge, as Street Commissioner, of \$90  $\frac{6}{100}$  for which he had no check; he, however, drew this sum on the guarantee of the Shoe and Leather Bank, and credited the amount to the city.

A book has been procured in the Finance Department, in which a full history of all the unclaimed checks and warrants will be recorded, giving the names of the persons in favor of whom each check and warrant was drawn, the amount and number of the original warrant, the street or title of the job on which the warrant or check was based, and every particular necessary to enable the owner or his heirs or assigns to establish a claim on the treasury, and when this is done, a new warrant will be drawn on the treasury, payable to the order of the person who establishes his right to the claim. These lists can be examined at the Finance Department by any person having an interest in them.

The following shows the names of the several street commissioners by whom the checks were drawn, and the total amount in each case:

Checks drawn by John Ewen .....	\$246 91
“ Samuel S. Doughty .....	3 40
“ Elias L. Smith .....	33 38
“ Martin E. Thompson.....	67 40
“ John T. Dodge.....	2,473 84
“ James Furey .....	2,570 34
Total.....	<u>\$5,395 27</u>



These checks were drawn on the following banks, viz:

Mechanics' Banking Association.

Mechanics' Bank.

Pacific Bank.

Broadway Bank.

Bowery Bank.

Seventh Ward Bank.

Nassau Bank.

Among the checks drawn by John T. Dodge, as Street Commissioner, there was found one for the sum of \$229 88, dated July 28, 1852, payable to the order of C. V. S. Kane, on account of money for sale of 1841. This is numbered 1296 of the Street Commissioner's checks. The executrix of Mr. Kane having seen the publication of this check, made application for the delivery of it to her. On examining the sales-book, in the office of the Street Commissioner for 1841, it is found that a settlement was made with Mr. Kane, in his lifetime, when he surrendered the certificate of sale for the property which was bid off by Mr. Lovett, and on which occasion he gave a receipt for the sum of \$232 03, specifying in the receipt that it was paid by a check of the Street Commissioner, No. 2881. It appears by reference to the Auditor's books, that at the time this receipt was given, a treasury warrant was issued to the order of John T. Dodge, Street Commissioner, for \$232 03, being the exact amount shown by the receipt of Mr. Kane. The treasury warrant, however, does not show any other than the endorsement of John T. Dodge, Street Commissioner, thus showing that there was nothing in the Finance Department to prove that payment had been made to Mr. Kane, the person entitled to the money, notwithstanding the amount to which he was entitled had evidently twice been paid from the treasury to the Street Department, as shown by the two checks of Mr. Dodge before referred to.

In this case, the original check issued ought either to have been paid to Mr. Kane, or if a new check was drawn on the treasury for the same object, the check of Mr. Dodge, in the hands of Mr. Turner, ought to have been returned to the treasury and cancelled.

This case forcibly illustrates the importance of the rule established by the Comptroller, in January, 1853, which was the practice of former Comptrollers previous to 1849, of making all treasury warrants for payments on streets opening or streets paving, payable to the order of the person who was the owner of the claim.

Applications have been made for several checks, similar to the present case, and it has been found, in every instance, that the matters had been settled, and nothing was due to the claimant.

This shows the absolute necessity of a thorough examination, in every instance, before payment is made.

It is proper to state, in this connection, that when Mr. Cooper found the mass of old checks and warrants in the Street Department, extending back, in several cases, for twenty-five years, he immediately set on foot an arrangement, which not only got rid of the old warrants issued on "trust accounts," but also relieved the department and its bureaux from all disbursements of money on any account. To effect this object, he submitted to the Mayor, and heads of departments, a plan prepared by his deputy, Mr. Smith, for having all payments made by the Comptroller or Chamberlain, on the requisition of the head of the Street Department, accompanied by the detailed vouchers required by the charter. This plan was approved at a meeting of the heads of the executive departments, at the Mayor's office, June 21st, 1858, and has since been put into practical operation.

**VALUATION OF REAL AND PERSONAL ESTATE IN THE CITY AND COUNTY OF NEW YORK, FOR 1858.**

STATEMENT No. 17, shows the valuation of real estate in the several wards for the years 1857 and 1858; also the total amount assessed on the personal property of the city and county for the same years.

Total amount of real estate in 1858.....	\$368,346,296
Total amount of real estate in 1857.....	352,343,033
Increase in valuation of real estate of 1858 over 1857..	<u>\$16,003,263</u>



Valuation of personal estate for 1858 .....	\$162,847,994
Valuation of personal estate for 1857 .....	168,216,449
Decrease in valuation of personal estate of 1858, when compared with 1857 .....	<u>\$5,368,455</u>

The office of Ward Assessors was abolished by the act, chap. 677, of the Laws of 1857. The law referred to provides for the appointment, by the Board of Supervisors, of three Commissioners of Taxes and Assessments, and these Commissioners are to appoint twelve deputy tax commissioners; and the officers thus constituted are to make all assessments of real and personal estate for the several wards of the city. In making up the rolls of assessments for the present year, the Commissioners of Taxes have prepared an alphabetical list of all persons assessed for personal property, separate from the tax rolls of the several wards.

There is, therefore, no statement which shows the amount of personal tax in each ward, as was the case in former years, when the rolls were made up by the ward assessors. As it is not practicable to show the decrease in each ward of personal assessments, the total diminution, therefore, in the whole city, is given in the statement referred to above.

#### CLAIMS OF THE CORPORATION FOR UNPAID ASSESSMENTS AND TAXES.

In the annual report of the Comptroller for 1855, page 106, the attention of the Common Council was called to the condition of unsettled claims for assessments and taxes, connected with sales made in 1843, and previous, which were declared to be void. It was stated in that report, as follows:

"In the years 1846-7, it was decided by the Supreme Court, and confirmed by the Court of Errors, that the notices given for the redemption of lands from assessment and tax sales, were defective as to time, and that the sales were void. In consequence of this decision, the Common Council, in February, 1848, passed an ordinance, requiring the Comptroller to refund to the purchasers, at all such sales, the

sums paid by them respectively, with interest thereon, at the rate of seven per cent., together with the expenses of executing and recording the leases.

“ In the Comptroller’s report of 1848, it was stated, that the number of parcels sold for assessments, and not redeemed, was 2,674, and the number of parcels sold for taxes, unredeemed, 460, making a total of 3,134 parcels.

“ Although the purchasers of these parcels, at the sales, received their money back, the lien of the Corporation was not removed or relinquished; on the contrary, suits were commenced to test the right of the Corporation to enforce the payment of these assessments and taxes. It has been determined by the Superior Court of this city, and by the Supreme Court of this judicial district, that the Corporation has an undoubted right to enforce the lien for these assessments and taxes against the premises; and these decisions have been fully confirmed by a recent decision of the Court of Appeals.

“ It is obviously for the interest of the owners of these numerous parcels, that the sums in arrear should be collected by a re-sale, rather than by suit; but, as there is no escape from the payment of these arrearages, the owners will do well to pay, and save even the cost of advertising. The opinions of Messrs. Dillon and O’Conor, as to the authority of the Finance Department to collect the sums in arrear, by a re-sale of the premises, complying with the terms of the laws, as expounded by the courts, have been obtained and printed, for the examination of those who are interested in the question.”

Copies of the opinions of Messrs. Dillon and O’Conor were given in the Comptroller’s Annual Report for 1855, at pages 107 to 110.

In 1856, a sale of the premises in question was advertised, and a sale took place in June of that year. The amount received in cash at the time of the sale was \$13,104 66, and in July there was received on assignments made by the Clerk of Arrears, under a provision of the law, \$13,566 10, being a total of cash receipts, \$26,670 76.



The state tax, at the present time, for the support of the state government and schools, is equal to three mills on each dollar of valuation. The assessment of personal taxes beyond the amount which is collectable from year to year, operates disadvantageously to the city treasury, inasmuch as all assessments not based on actual values operate as a charge of three mills on the dollar to be paid by the city into the state treasury, for which nothing is received in return; it is, therefore, very important that the Tax Commissioners should scrutinize with great care the pecuniary condition of those who are assessed for personal taxes; whilst it is necessary to establish a system of equal taxation by assessing each individual for the fair amount of his pecuniary means, all fictitious or unreal estimates of personal property occasions a serious drain on the city treasury. In the year 1855, an act was passed (chap. 57,) which requires an assessment to be made on non-residents doing business in the city. In the years 1855, 1856 and 1857, taxes were levied on non-residents to the total amount of \$700,157 58; of this sum there remained unpaid on the 1st of January, 1858, the sum of \$215,254 11. The treasury not only suffers by the non-payment of this large amount, but is compelled to pay over to the state treasury several thousand dollars on account of its quota of the three mill tax paid for state purposes.

The delinquency on account of non-residents is only a small portion of the arrears of personal taxes uncollected and uncollectable. The preceding statement of the Receiver of Taxes shows that the total amount of arrearages of personal taxes, including those of non-residents amounts to the large sum of \$1,545,269 93; of this sum, the Receiver of Taxes considers it probable that not more than one-third will ever be collected, showing that a sum exceeding \$1,000,000 is probably a dead loss to the city.

The statements contained in No. 20 were prepared by J. C. Puckney, from the books kept by him. Appended to the same document is a statement showing the amount of taxes uncollected for the years from 1833 to 1842, inclusive, principally personal tax, and is supposed to be uncollectable. The total amount for these years is \$102,225 16.

Statement No. 21 shows the total amount of the tax levy in each year from 1850 to 1858, both inclusive, and also the total amount of arrearages of tax on real and personal estate uncollected on the 1st of June subsequent to the year in which the levy was made. It will be seen by this statement, that the tax levy has increased from \$3,230,180 47 in 1850, to \$8,621,091 31 in 1858, and that the sums unpaid at the end of about twelve months after the levy have increased from \$204,914 77 in 1851, to \$1,041,967 55 in 1858.

#### ARREARAGES OF ASSESSMENTS RETURNED TO THE BUREAU OF ARREARS.

The seventh section of the act of July 20th, 1853, establishing the Bureau of Arrears in the Finance Department, declares that the Street Commissioner shall make a detailed return to the Clerk of Arrears, of all sums remaining unpaid on assessments which had been due twelve months at the date of the passage of the law before referred to, and thereafter to make similar returns of all unpaid assessments, twelve months from the date of the confirmation of each assessment. By the same section, the Street Commissioner is required to charge the amount of arrearages on each assessment so sent to the Bureau of Arrears, and notify the Comptroller of the "aggregate amount of arrears of each assessment."

The official statements required by this section were not made by James Furey during his term, although the Clerk of Arrears was allowed access to the books in the Street Department. The Clerk of Arrears made demands on the Street Commissioner for the official returns, as he was required to do by the eighth section of the act before referred to.

After Joseph S. Taylor entered upon the duties of Street Commissioner, the Comptroller called on him for the aggregate amount of arrearages on each assessment roll; and on the 22d December, 1856, Mr. Charles Turner, Deputy Street Commissioner, handed to the Comptroller a list purporting to be the arrearages on seven hundred and eleven assessment rolls. This list was not signed either by the Street Commissioner or his deputy. When this list was received, the



Comptroller caused it to be copied into a book, in which had been entered, from year to year, the returns of arrearages of the amount of taxes on real estate by the Receiver of Taxes, and the arrearages of Croton water rents.

The Comptroller directed accounts to be opened with the arrearages on each of the assessment lists returned by Mr. Turner, and also with subsequent lists that have been returned from time to time. Including the arrearages on the rolls returned by Mr. Turner, accounts with upwards of one thousand assessment lists have been opened, showing an aggregate amount of arrearages to June 30th, 1858, of \$1,716,395 83. The payments on these several accounts have been posted up, by which it appears that the sums paid on the arrearages of assessments to the Clerk of Arrears, amount to the total sum of \$567,781 56, leaving a balance uncollected of \$1,148,614 27; the amount of interest collected on these arrearages is \$120,684 23, and for advertising, the sum of \$126.

A number of errors have already been ascertained in the returns of Mr. Turner. In one case, of Eighty-fourth street, the returns seem to be duplicated, but the total amounts differ.

The Comptroller directed accounts to be opened, containing the amounts, as returned by Mr. Turner, to be corrected when the means of correction were obtained. The present Street Commissioner has commenced a thorough examination of all these accounts, and the results of such examination will probably enable the Finance Department to correct from an official statement many of the accounts now entered on the book.

In regard to the arrearages subsequently returned, questions have arisen as to the legality of the assessments, and it is supposed that a very considerable amount of the large balance outstanding will be lost in consequence of irregularities and frauds in contracts or assessments.

The manner in which these accounts are kept may be seen by Statement No. 22.

The ledger account referred to in No. 22, is limited to the arrearages of assessments.

The ordinance of December 30th, 1854, provides for making advances on monthly estimates on all contracts which exceed \$10,000. To meet these payments, the Comptroller was authorized to issue assessment bonds, and he was also authorized to pay the contractors, and to charge seven per cent. interest, from the date of these advances, reserving thirty per cent. until the confirmation of the assessment roll. The provision of this ordinance renders it absolutely necessary to keep an accurate account of these payments, and the Comptroller directed that books should be opened in the Finance Department for making these entries, and accordingly a book was opened, called a "General Advance Ledger." This ledger embraces what are termed seventy per cent. contracts, from the commencement of 1855.

The manner in which the entries are made upon seventy per cent. contracts, is as follows:

We charge a general account called "*advances*," and credit the *contractor* with the total amount of work done, according to the Street Commissioner's and Surveyor's certificate. We then charge the *contractor* with the seventy per cent. advanced, and debit the account called "*advances*," with the same amount. Upon the completion of the work, there will stand to the credit of the *contractor* the balance (thirty per cent.) due him. Interest is charged upon the advances, and proper entries made in the same manner.

In settling for contracts under \$10,000, which are payable upon the confirmation of the assessment, it became desirable to know in the Finance Department the amount allowed, not only to the contractor, but to the surveyor, inspector, and other persons, and the Comptroller directed that all the confirmed assessments, whether under \$10,000 or over, should be transcribed to a ledger which was procured for this purpose. The manner in which this ledger is kept is shown by Statement No. 23.

The summary contained in this ledger entry was made the basis of

settlement with the contractor and others. When it was ascertained that a forgery had been perpetrated in relation to one of these confirmed assessments on the ledger, adding \$10,000 to the amount, which was paid to the contractor, all the entries of assessment rolls, for three years, from 1855 to 1857, inclusive, on these ledgers, were carefully scrutinized and compared with the original assessment rolls of the assessors, and the transcripts on the ledger being 568 in number, amounting to \$1,829,907 91, were found to be correctly transcribed, except in the one instance before referred to.

It will be seen by reference to No. 23, that this ledger account embraces not only a summary of the amounts allowed to contractors and others on the assessment list, but shows also the payments of the Collector of Assessments to the Chamberlain, as returned to the Finance Department from the Street Department, and also the arrears to be returned and collected by the Bureau of Arrears.

The preceding statements show that the amount of arrearages for taxes and assessments, to be collected by the sale of the real estate if not paid without such sale, is very large, and is already causing embarrassment to the operations of the treasury.

The amounts returned to the Bureau of Arrears, over and above the sums collected by it, are as follows, viz :

Arrears on account of unpaid taxes on real estate.....	\$1,486,891 84
“ “ “ assessments.....	1,148,614 27
	<hr/>
Total arrears of taxes and assessments.....	<u>\$2,635,506 11</u>

This does not include \$1,545,269 93 of personal taxes, remaining uncollected in the Bureau of the Receiver of Taxes, and which is not returned to the Clerk of Arrears—thus showing a grand total of arrearages equal to the sum of \$4,180,776 04.

There has been no sale for taxes and assessments since 1853, except a re-sale of assessments in 1856 of the sales which were declared void



in 1846, in consequence of imperfect notices. By the act of 1853, in regard to the collection of taxes and assessments, it is provided that no sale of real estate shall be made until the expiration of three years after the tax or assessment becomes due. It is desirable that a tax sale should be made without delay, and that an assessment sale should take place as soon as the assessment accounts in the Street Department are satisfactorily arranged, and the notices to delinquents, which it has been considered necessary to give, have been served.

These notices are now being served, and, as before stated, the present Street Commissioner, Mr. Cooper, is having a thorough examination made of the return of arrearages, so as to ascertain the sales which can legally be made.

A statement of assessments on the Corporation from 1853 to the present time, has been prepared so far as the arrears of assessments have been returned to the clerk of arrears in the Finance Department, which amounts to the total sum of \$141,760 58. The assessment lists making up this sum are for opening, regulating, grading and paving streets, constructing sewers and other work done by assessment on the property benefited. This amount includes only the original assessment in each case, without including anything for interest, and the same has been paid to the clerk of arrears, who has deposited the amount with the Chamberlain, and will diminish to this extent the arrearages of assessments given in this report.

#### ARREARS ON ACCOUNT OF STREETS OPENING.

*Confirmed by the Supreme Court.*

Statement No. 24 shows the amount of arrearages returned to the Bureau of Arrears from the Street Department on account of streets opening, and also the sums collected by the Clerk of Arrears, and the balances remaining unpaid up to the first day of October, 1858. The aggregate amount returned to the Bureau of Arrears, as shown by this statement, is \$670,964 12, the total amount collected by him is \$273,986 58; deduct the amount collected by him on assessment rolls not returned by Street Commissioner of \$244 10, a balance will be shown due the Corporation of \$397,221 64.



The items embraced in this statement are shown under the head of Arrearages of Assessments returned to the Bureau of Arrears. (Page 42.)

This statement does not embrace the large amount of arrearages on the Central Park, the assessment roll not having been returned to the Bureau of Arrears.

In the opening of Duane street the amount of assessments confirmed by the Supreme Court, is.....\$272,053 00

The collections made by Isaac Edwards and his deputies, as shown by payments to the Chamberlain, is.....\$196,341

The amount returned to the Bureau of Arrears..... 64,071—\$260,412 00

Which shows a balance against the collectors of.....\$11,641 00

In the opening of Eleventh avenue from Forty-eighth to Fifty-ninth streets, the amount of assessments, as confirmed by the Supreme Court, is.....\$21,586 00

The collections made by Isaac Edwards and his deputies, as shown by payments to the Chamberlain, are.....\$11,791 00

The amount returned to the Bureau of Arrears..... 7,349 00—19,140 00

Balance against collectors..... \$2,446 00

In the opening of Fourth avenue from Thirty-fifth to One hundred and thirty-eighth streets, the amount of assessments, as confirmed by Supreme Court, is.....\$219,091 00

The collections made by Isaac Edwards and his deputies, as shown by payments to the Chamberlain.....\$143,743 82

The amount returned to the Bureau of Arrears..... 75,000 60—218,744 42

Balance against collectors.....\$346 58

The accounts of Isaac Edwards and his deputies have been for a long time under examination before a referee, and a balance has been reported in their favor of \$26,000. The discrepancy between the receipts and payments on the lists mentioned above, will diminish the collectors' claim \$14,443 58. The examination now going on, it is supposed, may disclose other discrepancies of a similar character. Several receipts of the deputy collectors have also been presented to the Clerk of Arrears and to the Street Department, showing payments to the collectors which have not been paid into the treasury; there are several receipts on opening Walker street and Fourth avenue, amounting in the aggregate to the sum of \$3,758.

There are several small discrepancies besides those before alluded to, the most prominent case is that of the Bowery extension, which was placed in the hands of J. R. Taylor and his deputies for collection. It appears, upon an examination of this case, that the collectors received \$19,766 more than they paid to the Chamberlain. This item forms a part of the large defalcation reported to the Common Council by the Street Commissioner, Edward Cooper, Esq.

#### RECEIPTS BY THE COLLECTOR OF CITY REVENUE.

Statement No. 25 shows the receipts by the Collector of City Revenue for the twelve months preceding July 1st, 1858. The total sum received by him, as shown by that statement, is \$446,863 82. From the date of his (J. Rose) appointment as Collector of City Revenue, September 8th, 1853, to July 1, 1858, he has collected and paid into the treasury \$2,130,261 71.

#### LAW EXPENSES OF THE CORPORATION.

The sums paid from the Treasury for law expenses for the twelve months preceding the 1st of July, 1858, have been very large. The following sums have been paid for the object named in connection with each amount, viz:

For law expenses incurred by Mayor Wood.....	\$10,000
For law expenses incurred by the Police Commissioners.....	16,550
For law expenses incurred by D. D. Conover.....	13,800
Total.....	<u>\$40,350</u>



The appropriation of \$10,000, to pay the expenses incurred by Mayor Wood, in connection with the litigation in regard to the Metropolitan Police Law, &c., was included in the ordinance of the Common Council and in the Tax Law of 1858, being one of the items in that law of the arrearages of 1857.

After providing in the Tax Law for the payment of \$38,278 95 for the salaries of D. D. Conover and his employees in the Street Department, that law provides for the payment of the law expenses of Mr. Conover and the Police Commissioners, as given in the following sections of the Tax Law, viz:

“And also, the further sum of thirteen thousand eight hundred dollars, towards defraying the expenses incurred by said Conover in various proceedings at law.”

“The Comptroller of said city shall draw his warrant in favor of said Conover to pay himself and each and all of his subordinates for salaries, upon the sworn certificate of said Conover of the time and employment by himself and each of his employees. The Comptroller shall also draw his warrant in favor of said Conover for the further sum of thirteen thousand eight hundred dollars, to reimburse him for legal expenses incurred in the various proceedings at law arising out of the controversy relating to the Street Department.”

“And also, the further sum of sixteen thousand five hundred and fifty dollars, by tax, on the estates, real and personal, subject to taxation according to law, within the said city and county, and to be collected according to law, to be applied towards defraying the expenses incurred by the Board of Police for the Metropolitan Police, in various proceedings at law, and the said sum to be disbursed upon the order and receipt of the treasurer of the said Board of Police.”

The Comptroller did not include in his estimate any portion of the above sum of \$40,350, nor did the Counsel to the Corporation certify the law expenses in any of the three cases above referred to. Payment was made in these cases on the authority of the several sections in the Tax Law, as stated above.

The names of the several persons to whom the amount allowed in the preceding section for the expenses incurred by Mr. Conover, are given at page 68, of the Auditor's Report for the quarter ending June 30th, 1858, and the names of the several persons who received the amounts on account of law expenses of the Police Commissioners.

The amount paid on account of law expenses for the twelve months preceding the 1st of July, 1858, on certificates of the Counsel to the Corporation, is as follows, viz:

From July 1st to December 31st, 1857 .....	\$3,750 00
From January 1st to June 30th, 1858 .....	13,041 66
Total .....	<u>\$16,791 66</u>

The sum of \$13,041 66 for the six months of 1858, has been paid from the appropriation for city contingencies, the Common Council having struck from the estimate presented by the Comptroller a larger sum for the law expenses of the Counsel to the Corporation. Section 18 of the ordinance regulating the Law Department provides that the Counsel to the Corporation shall have the exclusive authority "to employ additional counsel to aid in the trial or argument of causes or proceedings of importance, in which the city may be a party interested."

This ordinance passed on the 30th of June, 1857. Previous to the adoption of this ordinance, extra counsel was employed by the Corporation Counsel, with the consent of the Mayor and Comptroller.

The names of the several persons to whom extra counsel fees have been paid in the year 1858, are given in Doc. 12, Board of Councilmen, from page 6 to 24, among the items of payments on account of city contingencies.

#### CASTLE GARDEN.

*French & Heiser agst. The Mayor, Aldermen and Commonalty.*

A. R. LAWRENCE, Jr., for the Corporation.

Upon the expiration of the lease of Messrs. French & Heiser, of the Castle Garden property in 1854, the lessor claimed the right to re-

move the stage, benches, gas fixtures, decorations, &c., which had been put up by them during the term of their lease. They were proceeding to make such removal when the Corporation obtained an injunction restraining them from doing so. The suit was subsequently discontinued by the Corporation Counsel. Messrs. French & Heiser then brought an action in the Supreme Court against the city to recover the value of the articles which they alleged they had been illegally prevented from removing. The case was tried in January, 1857, before Judge Davies, when a verdict was taken in favor of the plaintiffs for \$4,400, subject to the opinion of the Court at a General Term. The cause was argued at the General Term of the Supreme Court in May last, and subsequently the court set aside the verdict, and ordered a new trial. The case presented an interesting question as to the construction of the covenants of the lease, and the opinion of the court is therefore annexed. (See Statement No. 26.)

#### PAY OF THE CENTRAL PARK POLICE.

*Henry C. Acker vs. The Mayor, &c.*

On the 21st of May, 1856, the Common Council passed an ordinance providing that until the further action of the Legislature the Central Park should "be under the control and management of a Board of Commissioners, to consist of the Mayor and Street Commissioner, who shall be termed Commissioners of the Central Park."

The ordinance also provided that the said Board should have power to govern, manage and direct the said Park; "and to appoint such gardeners, engineers, surveyors, clerks and laborers as may be necessary to prescribe and define their respective duties, and the amount of their compensation to be fixed by the Common Council."

By virtue of this ordinance, Fernando Wood and Joseph S. Taylor (then Mayor and Street Commissioner) assumed the right to appoint, and did appoint, a police force of between thirty and forty men, termed the Central Park Police. No resolution or ordinance was passed by the Common Council fixing the salaries of these policemen;



but an appropriation was inserted in the Tax Law for 1857, sufficient to cover their salaries at the rate allowed to municipal policemen up to January 1st, 1857, and from that appropriation the men were paid to that date.

The Comptroller having refused to pay the men after the 1st of January, 1857, several suits were brought against the city by them to recover pay at the rate allowed by law to municipal policemen. This was made the test case, and was appealed from the Marine Court, where judgment had been given against the Corporation, to the General Term of the Court of Common Pleas. The other cases, it was stipulated, should abide the decision of the Court of Common Pleas in this suit. The case was argued at the June Term by Mr. A. R. Lawrence, Jr., Assistant Corporation Counsel, for the appellants, and by Mr. Stilwell for the respondent.

The appellants' counsel contended that the appointment of the respondent and others was void, inasmuch as, 1st, the ordinance gave no power to the Street Commissioner and Mayor to appoint policemen; and, 2d, that if the appointment was valid, the salary of the men should have been fixed by the Common Council. The Court decided in favor of the appellants on both grounds, and reversed the judgment of the Marine Court. After the commencement of this action, the Legislature made an appropriation in the Tax Law of 1858, for the Central Park employees, in which was included the sum of \$7,623 44 to pay Central Park Police, and from that amount the policemen were subsequently paid; but, by the reversal of the judgment obtained in the Marine Court, a large amount of cost has been saved to the Corporation.

**CONTRACT IN EIGHTY-THIRD STREET, BETWEEN THIRD AVENUE AND AVENUE 4A.**

Statement No. 27, annexed to this report, is an important decision of the Superior Court, in a suit commenced by James B. Brady against the Mayor, &c., of the city of New York, for setting curb and gutter stones and laying flagging on both sides of Eighty-third street,



between Third avenue and Avenue A, and re-setting the old curb and gutter, and re-laying the old flagging where necessary.

In this case, a contract which was awarded to the lowest bidder, as was supposed, at \$3,709, was increased in the assessment roll to the sum of \$28,746. The opinion of Judge Woodruff in this case, declaring the contract void, is important to contractors as well as property holders.

#### **CLERKS AND ACCOUNTS IN THE FINANCE DEPARTMENT.**

The frauds perpetrated and the false entries made in the books of the Finance Department by a clerk who at the time possessed the confidence of the Comptroller, has been used in various forms, with a view of impairing the confidence of the public in the fidelity of other clerks in that department to whom important trusts are confided.

Indeed, it was more than intimated in the examination before the Recorder, that J. B. Smith and his associates, in the charges made by the Comptroller, were the victims of a combination among the clerks in the Finance Department.

A few facts will show, not only the great injustice of these insinuations, but will also assure those who are interested to know, that with the solitary exception before referred to, their business is entrusted to clerks who are honest, capable, and faithful.

The aggregate cost of the lands acquired since the 5th of February, 1856, for the Central Park, the Croton Reservoir, the Bowery extension, opening the First avenue, and the widening of Cliff street, exceeds six millions of dollars.

The payment of awards in all these cases was confided to A. S. Cady, and settlements were made by him, under the direction of the Comptroller. In all these five cases, certified copies of the awards were procured from the clerk of the Supreme Court, as the same were confirmed, instead of making payments on memoranda

from the Street Department, as had always been done previous to the 5th of February, 1856.

During the last two years and a half, Mr. Cady has settled awards in the several cases referred to—the number and amount of which are shown in the following statement, viz:

<i>Payments.</i> —Opening Central Park.....	\$5,013,479 89
“    New Reservoir.....	521,363 42
Bowery extension.....	511,306 54
Opening First avenue.....	68,031 22
Widening Cliff street.....	6,749 32
Total.....	<u>\$6,120,930 39</u>

In making settlements of awards in the foregoing cases, Mr. Cady entered in a book the several items embraced in each settlement. The several awards, making up the aggregate of \$6,120,930 39, have been carefully compared with the settlements thus recorded, by Richard A. Storrs, and are found to agree, except in two cases: one of these is an overpayment of thirty dollars to a person who claims as an offset from the city a large sum on account of unpaid interest: the other was an overpayment of \$400 in stock to Maria A. Moore, who had an award of \$2,140, the particulars of which are stated in the last Annual Report of the Comptroller. This person has been called on to return the 5 per cent. stock to the Corporation; but she states the stock was transferred immediately to a third party, and she is not able at present to repay the amount.

In two reports purporting to have been made by the Joint Committee on Accounts, reference is made to the unsatisfactory condition of the accounts in the Finance Department of the real estate of the city.

In the early part of the year 1854, the “Comptroller’s clerk,” A. S. Cady, to facilitate his operations in the discharge of the duties devolved on him in relation to real estate, which, by the ordinance of

1844, is declared to be in the custody of the Comptroller, prepared a real estate ledger, which has been completed at great labor, in which an abstract is given showing the following particulars in relation to each piece of property owned by the city, viz: The derivation of the title, the date and the original cost of purchase, a diagram showing the location, and the ward map number.

This book has proved to be indispensable in the Finance Department in connection with all questions in regard to taxes, assessments, and other cases where it was necessary to know what the interests of the Corporation were, and it has been found of material aid to other departments where they were connected with the construction or use of buildings required by the Corporation.

As a companion to this real estate ledger, an atlas, consisting of twenty-three maps, was prepared by John J. Serrell, embracing the whole island of New York, which shows all the real estate of the city, including all the piers and slips, designating those which belong to the Corporation, showing also the localities where water grants have not been issued.

In addition to the foregoing, detailed estimates of the location, character and value of all the real estate were prepared by direction of the Comptroller, and published in the Annual Report for the year 1856, from page 66 to 81. This report shows a total estimate of the real estate equal to \$42,136,069 90. In many cases of real estate recently acquired for station-houses, buildings for Fire Department, and other public buildings, the consideration in the deeds of purchase was taken as the amount of the estimated value: in other cases, persons of experience, and familiar with the value of property in the locality, were consulted; and the whole was reviewed by John J. Serrell, whose long experience as a surveyor, and whose familiarity with the titles and real estate of the city, eminently qualify him to form a correct judgment in regard to the solid value of the Corporation property.

In addition to the arrangements alluded to in the foregoing state-

ments respecting the abstracts of titles and other matters connected with the real estate of the city, it is proper to state that since the 5th February, 1856, in all acquisitions of land for the city, receipts and releases, duly acknowledged before a commissioner of deeds, have been taken from each owner of land to whom an award was made by the Commissioners of Estimate and Assessment; and payments of all awards since the date above referred to have been made in the Finance Department, on copies of the several awards made by the commissioners, and confirmed by the Supreme Court, and certified by the clerk of said court. In regard, therefore, to the real estate acquired by the City for the Central Park, the new Croton Reservoir, the Bowery extension, First avenue and Cliff street, there is in the Finance Department an authentic release from the owner of each parcel of land taken, prepared in such form as to be preserved in books—thus forming an authentic record, making the title of the city complete. The releases of the Central Park, embracing about 1,500 owners, are bound up in six substantial volumes. These are the first authentic copies of releases of awards taken and placed on record in the Finance Department, where, by the ordinance of the Common Council, all title deeds and other assurances of title are required to be filed and kept.

#### THE STOCK CLERK.

W. H. Dikeman, the Stock Clerk, has charge of the issuing and transferring certificates of the city debt. Four times in each year he makes up a list of the stockholders, and gives the name and amount of stock and interest. This list, which occupies some forty pages of a large dividend book, and embraces 1,300 stockholders, is placed in the hands of the Chamberlain with a check to pay the interest. The aggregate amount of the stock debt is now about \$18,000,000, and the annual interest about \$800,000.

It must be obvious to every person of common understanding, that if an error was made to the amount of a single dollar in the account of interest in relation to any one of the certificates forming a part of the aggregate of *this immense* debt, it would be made known to the



Chamberlain, and the Finance Department would be called on to explain the error, or make up the amount.

Is it probable that the Stock Clerk could pass through such an ordeal four times in each year, unless he gave the true amount of interest to each holder of stock?

The Commissioners of the Sinking Fund have a large amount accumulated for the payment of the city debt. When the present commissioners organized in January last, they examined minutely every certificate in the custody of the Comptroller, and found the aggregate sum to correspond with the amount made up by the Stock Clerk and published in the last Annual Report of the Comptroller, page 37. The reserve fund, examined by the commissioners, was found to be \$5,093,880.

The original certificates creating the permanent stock debt of the city are issued by the Comptroller, under the sanction of an act of the Legislature, and an ordinance of the Common Council. These certificates are filled up and recorded by the Stock Clerk; and when he presents the certificate to be signed by the Mayor and Comptroller, he presents at the same time the receipt of the Chamberlain, showing that the amount of the certificate has been deposited in the treasury. When these original certificates are transferred from one person to another, the original is cancelled, and the Mayor and Comptroller sign a new certificate for the same amount, and the original thus cancelled is kept by the Stock Clerk.

At the commencement of this report (page 6), an explanation is given of the authority on which the Comptroller issues revenue and assessment bonds. The amount of revenue bonds is limited by the amount of the tax levy of the year in which the loans are made. The revenue bonds for the eight months preceding the first of September in the year 1858, amount to \$6,647,000. These bonds are prepared by the Stock Clerk and are signed by the Mayor, Comptroller and Clerk of the Common Council, the latter placing the corporate seal on each

bond. These bonds, when presented for signature, are accompanied by the receipt of the Chamberlain.

Assessment bonds are issued in the same manner. In some cases however, they are issued directly to pay instalments on contracts under the ordinance of December 30, 1854.

The longest time for which revenue bonds are issued is twelve months, and the payment of principal and interest is made at the end of the term, by warrants on the treasury. The bonds are surrendered to the Stock Clerk on the first and fifteenth of each month, when the warrants are given to the holders of the bonds.

The receipts and payments on account of revenue bonds amount to ten or twelve millions of dollars annually.

The operations of the Stock Clerk are tested by the accounts of the general bookkeeper. At some period in the last year the attention of the Comptroller was called to a discrepancy between the account of the bookkeeper and those of the Stock Clerk, by some one connected with the examining committee. An examination, instead of affording a satisfactory explanation, only confirmed the fact that a larger sum appeared to have been borrowed on revenue bonds than the total amount of bonds issued. A few weeks afterwards, a person who had deposited four thousand dollars with the Chamberlain called for his bond, and produced the Chamberlain's receipt, which had not before been presented, which made the difference in the entries of the bookkeeper and Stock Clerk.

All of which is respectfully submitted,

A. C. FLAGG, *Comptroller.*





## STATEMENT No. 1.

Appropriations and Expenditures of the City Government, from July 1st, 1857, to June, 30th, 1858.

HEADS OF ACCOUNTS.	APPROPRIATIONS in 1857.	APPROPRIATIONS in 1858.	EXPENDITURES, Six mos. from July 1 to Dec. 31, 1857.	EXPENDITURES, Six mos. from Jan. 1 to June 30, 1858.	TOTAL EXPENDITURE, Twelve mos.
Alms House.....	\$843,800 00	\$605,000 00	\$568,800 00	\$225,000 00	\$793,800 00
Aqueduct Repairs and Improvements..	45,000 00	20,000 00	35,352 07	7,485 14	42,837 21
Board of Health.....	10,000 00	10,000 00	7,953 31	4,242 00	12,195 31
Belgian Pavement.....	50,000 00	232,000 00	10,093 07	43,862 44	53,955 51
Blackwell's Island Hospital.....		100,000 00			
County Jail, re-construction.....		25,000 00			
Contingencies, Mayor's Office.....	3,000 00	3,000 00	221 49	815 47	1,036 96
City Contingencies.....	80,000 00	80,000 00	46,682 90	59,168 43	105,851 33
Contingent Expenses, Common Council,	15,000 00		5,041 72		5,041 72
County Contingencies.....	40,000 00	50,000 00		20,118 39	20,118 39
City Inspector's Department.....	8,950 00	11,875 00	3,832 16	5,846 56	9,678 72
Coroners' Fees.....	20,000 00	20,000 00	8,646 81	7,123 87	15,770 68
Cleaning Streets under contract.....	150,000 00	280,000 00	125,186 92	120,500 86	245,687 78
City Hall Fire Look-out Plans.....		250 00		250 00	250 00
Docks a Piers, build, a repair, a clean, a dredg. slips.....	175,000 00	197,000 00	42,762 14	2,364 48	45,126 62
Donations.....	15,000 00	15,000 00	6,397 00	11,080 00	17,477 00
Election Expenses.....	20,000 00	50,000 00	38,881 60		38,881 60
Do. do. fitting up polls.....	500 00		323 13		323 13
Errors and Delinquencies.....	5,000 00	5,000 00	1,611 98	1,494 90	3,106 88
Fire Department.....	72,732 00	62,500 00	21,998 00	23,944 32	45,942 32
Fire Telegraph.....	15,680 00	8,400 00	10,037 85	1,091 57	11,129 42
Interest on Revenue Bonds.....	295,000 00	325,000 00	71,937 61	200,318 61	272,256 22
Do Assessment Bonds.....	75,000 00	11,000 00	41,916 01	6,328 09	48,244 10
Intestate Estates.....	3,000 00	7,000 00	4,407 74	4,255 66	5,663 40
Iron Pavement, (re-appropriated).....	125,000 00	78,000 00			
Iron Railing, Tompkins Square.....		45,000 00			
Lamps and Gas.....	421,490 00	460,634 00	267,688 90	138,868 95	406,557 85
Do. do. Harlem District.....	35,000 00		9,736 14		9,736 14
Lands and Places.....	25,000 00	25,000 00	1,541 75	7,150 22	8,691 97
Lands a Places, 4th av. Parks, (re-app.)	30,000 00	30,000 00			
Law Expenses, (D. D. Conover,).....		13,800 00		13,367 39	13,367 39
Law Expenses, Metropolitan Police.....		16,550 00		16,550 00	16,550 00
Monument to Major General Worth.....	23,500 00	10,000 00	10,000 00	5,000 00	15,000 00
Markets.....	7,000 00	7,000 00	5,784 28	3,982 63	9,766 91
Officers' Fees.....	40,000 00	25,000 00	3,746 76	7,215 42	10,962 18
Police.....	825,500 00	888,648 00	470,440 45	499,000 00	969,440 45
Printing.....	85,000 00	85,000 00	24,154 83	39,044 00	63,198 83
Public Buildings, construction a repairs	46,500 00	83,000 00	16,856 06	16,881 47	32,937 53
Rents.....	30,000 00	30,000 00	14,237 92	17,884 34	32,222 26
Real Estate.....	35,000 00	33,500 00	13,700 00	2,500 00	16,200 00
Real Estate Expenses.....	100,000 00	178,265 82	18,174 47	83 25	18,257 72
Roads a Avenues, a Arrears of 1857.....	75,000 00	50,000 00	3,291 99	33,588 47	36,880 46
Roads a Aves., grad'g 8th av. (re-app.)	40,000 00	40,000 00			
Roads, macadamizing 2d av. ab. 61st st.		50,000 00			
Roads, 11th av. working country road.		20,000 00			
Rosa Pavement Improvement.....		20,000 00			
Rosa Pavement, (re-appropriated).....		49,979 28			
Removing obstructions in sts. a Harb.	5,000 00	10,000 00	196 50	205 85	402 35
Stationery.....	20,000 00	20,000 00	9,899 49	9,781 36	19,680 85
Supplies to Public Offices.....	15,000 00	15,000 00		10,015 40	10,015 40
Sewers, repairing and cleaning.....	24,000 00	35,000 00	13,010 74	10,175 35	23,186 09
Salaries.....	412,500 00	584,490 00	193,020 12	287,899 09	480,919 21
Sunken Vessels, removing.....	2,000 00	5,000 00	740 00		740 00
Street Expenses and Paving.....	100,000 00	90,000 00	41,567 51	23,335 68	64,903 19
Society for Reform'n of Juven. Delinq.	8,000 00	8,000 00	4,000 00	4,000 00	8,000 00
Station-house, 15th Ward, (re-app.).....		12,000 00			
Station-house, 21st Ward, (re-app.).....	10,000 00	10,000 00			
Station-house, 22d Ward.....		12,000 00			
Steam Fire Engines, (re-appropriated).....	19,500 00	19,500 00			
Salaries, (D. B. Conover and Clerks,).....		38,278 95		37,579 16	37,579 16
10th av. work. as a country road, (re-ap.	18,000 00	18,000 00	6,018 67	1,271 05	7,289 72
Wells and Pumps, and Repairing.....	1,000 00	1,700 00		550 06	550 06
Water Pipes and Laying.....	91,300 00	110,630 00	55,171 25	53,735 75	108,907 00
Arrears of 1856.....	438,370 47		3,045 45		3,045 45
Do. of 1857.....		593,966 19		298,797 89	298,797 89
Paving Bowery and Chatham street.....	100,000 00		68,040 12		68,040 12
Repairs and Supplies.....	11,544 00		4,772 12		4,772 12
Ward Maps and Surveys.....	5,000 00		1,182 72		1,182 72
<b>TOTAL.....</b>	<b>\$5,267,866 47</b>	<b>\$6,050,967 94</b>	<b>\$2,300,201 75</b>	<b>\$2,282,856 57</b>	<b>\$4,582,158 32</b>

## STATEMENT No. 2.

*Appropriations and Expenditures on Trust and Special Accounts, from July 1st, 1857, to June 30th, 1858.*

HEADS OF ACCOUNTS.	APPROPRIATIONS in 1857.	APPROPRIATIONS in 1858.	EXPENDITURES Six mos. from July 1 to Dec 31, 1857.	EXPENDITURES Six mos. from Jan. 1 to June 30, 1858.	TOTAL EXPENDITURE Twelve mos.
Asylum for Idiots	\$240 00	\$240 00		\$240 00	\$240 00
Building Loan Stock, No. 3	50,000 00	50,000 00	50,000 00		50,000 00
Belgian Pavement		106,000 00		4,925 79	4,925 79
Charges on Arrears of Taxes	5,000 00	5,000 00			1,031 50
Charges on Arrears of Assessments	5,000 00	5,000 00	1,051 50		230,229 21
Common Schools for State	383,805 37	228,063 90		220,229 21	1,155,410 82
Common Schools for City	1,100,410 82	1,126,013 00	605,410 82	550,000 00	62,843 05
Croton Aqueduct Dep't, for Sewers	500,000 00	285,000 00	32,700 46	29,864 59	70,000 00
Do. do. by bonds, \$15,200.					253,790 00
Croton Water Works Extension		708,000 00	15,680 42	13,414 74	13,342 37
Central Park, interest on debt	256,760 00	265,700 00	256,760 00		698 68
County Clerk's Office	15,550 00	13,350 00	8,867 37	6,675 00	198,226 74
Court of Common Pleas	7,000 00	7,000 00	698 68		2,410 00
Central Park Awards		417,000 00		198,226 74	2,198 82
Do. do. bonds issued, \$146,000.					962 33
Deaf and Dumb Asylum	2,700 00	3,000 00	2,270 00	1,200 00	1,740 00
Fill'g Sunk Lots—bonds issued, \$3,600		5,000 00		2,108 53	2,843 53
Fill'g Sunk Lots, under ordinance C. C.		5,000 00		2,108 53	42,977 49
Fencing Vacant Lots			962 33		25,977 11
For Redemp. of Public Education Stock,		12,357 36			1,611 66
Institution for the Blind	2,240 00	1,100 00	1,240 00	500 00	14,550 28
Interest on Assessments	20,000 00	20,000 00			4,900 00
Liens on Lots	5,000 00	4,931 79	1,805 68	149 85	67,643 90
New York Juvenile Asylum	40,000 00	40,000 00	17,407 49	25,520 00	23,000 00
New Reservoir Awards		238,000 00		25,977 11	1,611 66
Refunded on Assessment Sales	25,000 00	25,000 00	1,308 27	209 29	
Refunded on Tax Sales	5,000 00	50,000 00			
Surrogate's Office	12,570 00	13,900 00	7,302 29	7,653 97	4,900 00
Superior Court	6,600 00	6,600 00	3,300 00	3,300 00	67,643 90
Streets Opening	800,000 00	250,000 00	56,225 23	25,420 00	23,000 00
Streets Paving	600,000 00	300,000 00	39,056 83	24,412 09	23,000 00
Do. do. by bonds, \$50,000					2,900 00
Streets regulating and Grading		200,000 00			1,902 98
Unclaimed Warrants re-issued				2,900 00	
Streets Flagging, Curb and Gutter		250,000 00			711,740 56
State Mill Tax, 2½ mills	383,805 37	1,171,226 88	311,740 56	400,000 00	5,115,000 00
Redemption of Revenue Bonds	6,542,000 00	6,325,000 00	2,218,650 00	2,898,200 00	144,000 00
Redemp. of Assessment Bonds & Int.	375,000 00	210,000 00	81,900 00	62,719 43	
Wells and Pumps	2,000 00	2,000 00			200,000 00
Central Park Improvement			300,000 00		275,000 00
Commissioners of Record			275,000 00	15,000 00	215,000 00
Arsenal Property			275,000 00		230,710 34
Judgments			187,112 13	62,973 51	220 25
New Reservoir	300,000 00		230 25		
Contingent Expenses of Common Council, Pay of Members, 1857.				22,000 00	21,740 00
Tompkins Market				21,740 00	1,584 00
Pay of Supervisors, 1857				1,584 00	
Claims passed do. do., legalized by legislature				8,327 66	340 00
Contesting Election, 22d Ward				340 00	
<b>TOTALS</b>	<b>11,444,681 56</b>	<b>12,347,522 90</b>	<b>\$4,730,670 32</b>	<b>\$4,719,921 52</b>	<b>\$9,449,592 84</b>

## STATEMENT No. 3.

*Expenditures and Receipts of City Government, including Trust Accounts, from  
July 1st, 1857, to June 30th, 1858.*

HEADS OF ACCOUNTS.	EXPENDITURES.	RECEIPTS.
Alms-House .....	\$793,800 00	
Aqueduct Repairs and Improvements.....	42,837 21	\$50 00
Board of Health .....	12,195 31	573 75
Belgian Pavement .....	53,955 51	
Contingencies—Mayor's Office.....	1,036 96	
City Contingencies .....	105,851 33	
Contingent expenses, Common Council.....	5,041 72	125 10
County Contingencies .....	20,118 39	
City Inspector's Department .....	9,678 72	25 00
Coroner's Fees.....	15,770 68	
Cleaning Streets under contract.....	245,687 78	10,289 84
City Hall, Fire Look-out Plans.....	250 00	
Docks and Piers, building and repairing, and clean- ing and dredging slips.....	45,126 62	
Donations .....	17,477 00	
Election Expenses .....	38,881 60	
Do do fitting up Polls .....	323 13	
Errors and Delinquencies .....	3,106 88	
Fire Department.....	45,942 32	1,253 92
Fire Telegraph.....	11,129 42	
Interest on Revenue Bonds.....	272,256 22	
Interest on Assessment Bonds.....	48,244 10	
Intestate Estates.....	5,663 40	9,348 31
Lamps and Gas .....	406,557 85	
Do do Harlem District.....	9,736 14	
Lands and Places .....	8,691 97	
Law expenses, (D. D. Conover) .....	13,367 39	
Do Metropolitan Police .....	16,550 00	
Monument to Major-General Worth.....	15,000 00	
Markets.....	9,766 91	
Officers' Fees .....	10,962 18	4 00
Police.....	969,440 45	
Printing.....	63,198 83	
Public Buildings—construction and repairs.....	32,937 53	
Rents .....	32,222 26	
Real Estate .....	16,200 00	
Do Expenses .....	18,257 72	
Roads and Avenues and Arrears of 1857.....	36,880 46	
Carried forward.....	\$3,454,143 99	\$21,669 92



HEADS OF ACCOUNTS.	EXPENDITURES.	RECEIPTS.
Brought forward.....	\$3,454,143 99	\$21,669
Removing obstructions in Streets and Harbor.....	402 35	
Stationery.....	19,680 85	
Supplies to Public Offices.....	10,018 40	
Sewers, Repairing and Cleaning.....	23,186 09	18,694
Salaries.....	480,919 21	
Sunken Vessels, Removing.....	740 00	
Street Expenses and Paving.....	64,903 19	856
Society for Reformation of Juvenile Delinquents.....	8,000 00	
Salaries, (D. D. Conover and Clerks).....	37,579 16	
Tenth avenue, working as a country road.....	7,289 72	
Wells and Pumps and Repairing.....	550 06	
Water Pipes and Laying.....	108,907 00	665
Arrearages of 1856.....	3,045 45	
Do 1857.....	298,797 89	
Paving Bowery and Chatham street.....	68,040 12	
Repairs and Supplies.....	4,772 12	
Ward Maps and Surveys.....	1,182 72	
Asylum for Idiots.....	240 00	
Building Loan Stock, No. 3.....	50,000 00	
Belgian Pavement.....	4,925 79	
Charges on Arrears of Taxes.....		97
Do on Arrears of Assessments.....	1,051 50	
Common Schools for State.....	230,339 21	
Do for City.....	1,155,410 82	60,544
Croton Aqueduct Department, for Sewers.....	62,565 05	56,136
Do Do Bonds issued.....\$15,200 00		
Croton Water Works Extension.....	29,095 16	189
Central Park, interest on debt.....	255,760 00	
County Clerk's Office.....	15,542 37	15,616
Court of Common Pleas.....	698 68	5,656
Central Park Awards.....	198,226 76	
Do do Bonds issued.....\$146,000 00		
Deaf and Dumb Asylum.....	3,470 00	
Filling Sunken Lots under ordinance of the Common Council.....	2,108 83	
Do do Bonds issued.....\$3,600 00		
Fencing Vacant Lots.....	962 33	
Institution for the Blind.....	1,740 00	
Interest on Assessments.....		45,286
Liens on Lots.....	2,045 53	211
New York Juvenile Asylum.....	42,927 49	
New Reservoir Awards.....	25,077 11	
Refunded on Assessment Sales.....	1,617 65	8,913
Do Tax Sales.....		842
Surrogate's Office.....	14,836 26	13,413
Superior Court.....	6,600 00	6,116
Streets, Opening.....	61,645 90	51,038
Do Paving.....	73,468 92	12,006
Carried forward.....	\$6,997,313 68	\$347,979

HEADS OF ACCOUNTS.	EXPENDITURES.	RECEIPTS.
Brought forward.....	\$6,997,313 68	\$347,979 73
Streets Paving, Bonds issued .....\$50,000 00		
Unclaimed Warrants, re-issued .....	2,900 00	
State Mill Tax, 2¼ mill .....	711,740 50	
Redemption of Revenue Bonds.....	5,116,950 00	5,717,550 90
Redemption of Assessment Bonds, and interest on Five year bonds.....	144,659 49	
Central Park Improvement Fund Stock.....		300,000 00
Commissioners of Record.....	350,000 00	
Arsenal Property, (stock issued).....	275,000 00	273,848 33
Judgments .....	239,185 64	2,702 17
New Reservoir, (stock issued).....	230 25	14,500 66
Tompkins Market, (stock issued).....	31,749 01	169,700 00
Pay of Supervisors 1857.....	1,584 00	
Claims passed Do, do, legalized by legislature.....	8,937 60	
Pay of Members of Common Council, 1857.....	22,960 00	
Contesting election Twenty-second Ward.....	340 00	
Taxes of 1857, and previous years.....		7,206,276 15
Interest on Taxes .....		104,335 41
Fencing Vacant Lots.....		749 54
Arrears of Assessments.....		185,829 90
Assessment Bonds, Five years.....		44,000 00
Central Park.....		13,874 72
Do Fund Stock, 1887.....		42,972 41
Interest and prem. on Stocks .....		1,939 80
Dividend on Stock.....		70 00
Central Park Improvement .....	300,000 00	
Totals.....	\$14,038,750 17	\$14,426,328 82







## STATEMENT No 5.

## RECEIPTS of the Commissioners of the SINKING FUND FOR THE REDEMPTION OF THE CITY DEBT, for the year ending June 30th 1858.

Received from Butchers' Stands .....		\$15,036 59
“ “ Bonds and Mortgages.....		83,537 25
“ “ Central Park Improvement Fund Stock .....		50,000 00
“ “ Commutation Water Lot Quit Rents.....		6,011 99
“ “ Interest on City Stocks.....		224,985 39
“ “ “ “ Bonds .....		19,479 45
“ “ Licenses, per Clerk of Common Council.....		32,369 75
“ “ Market Fees.....		81,674 76
“ “ Market Cellar Rents.....		14,978 51
“ “ Revenue Bonds .....		500,000 00
“ “ Real Estate .....		10,285 39
“ “ Street Vaults.....		15,728 82
“ “ Water Stock.....		101,000 00
“ “ Water Lot Rent.....		238 82
Total amount of Receipts.....		<u>\$1,155,326 72</u>

## INVESTMENTS AND PAYMENTS during the same period, viz:

Invested in Central Park Improvement Fund Stock.....	\$50,000 00	
“ Water Stock .....	32,440 00	
*Paid for redemption of Water Stock of 1858.....	1,478,562 00	
“ Interest on “ “ .....	5,264 33	
Paid O'Connor, Fullerton & Co., counsel fees in relation to Brick Church property.....	2,500 00	
“ Retaining Fees of Counsel in relation to Washington Market property.....	2,500 00	
“ Judgment in favor of F. A. Saltus.....	438 63	
“ On account of Salary to Clerk of Commissioners ..	225 00	
“ For advertising and posting bills.....	92 54	
“ For making up Rent-rolls, for collecting City Revenue .....	50 00	1,572,072 50
Excess of Drafts over Receipts.....		416,745 78
Advance from Sinking Fund, for payment of Interest, July 1st 1857. . .		1,016,492 37
		<u>\$1,433,238 15</u>
Deduct for outstanding Warrants .....		8,945 05
Advance from Sinking Fund for payment of Interest, July 1st, 1858. . .		<u>\$1,424,293 10</u>

\* In addition to this amount \$1,322,712 held by the Commissioners of the Sinking Fund have been cancelled, making in all the sum of \$2,801,274, of the Water Stock of 1853, redeemed and cancelled during the year ending June 30th, 1858.

## STATEMENT No. 6.

RECEIPTS of the Commissioners of the Sinking Fund, for the PAYMENT OF INTEREST ON THE CITY DEBT, during the year ending June 30th, 1858.

Received from Croton Water Rents .....	\$726,077 99
“ Central Park, Rents .....	312 75
“ Contingencies .....	36 00
“ Interest on Bonds and Mortgages .....	32,947 41
“ “ Assessment Bonds .....	14,634 03
“ “ Central Park Debt, from Tax Levy of 1857..	255,760 00
“ Justices' Courts .....	17,512 20
“ Licenses from First Marshal .....	9,346 25
“ Marine Court .....	5,648 36
“ Mayoralty Fees .....	636 03
“ Night Soil Contract .....	1,194 66
“ Police Courts .....	760 52
“ Penalties .....	8,374 07
“ Rents on Real Estate .....	295,803 95
Returned on account of Advertising Paid in error .....	7 00
Total Amount of Receipts .....	\$1,369,051 22
Balance in Bank, July 1st 1857 .....	544,105 12
Cash means for the year .....	\$1,913,156 34

## PAYMENTS during the same period, viz:

Paid for Interest on City Stocks .....	\$950,404 47
“ Maps of Harbor of New York .....	2,100 00
“ Opening and Posting Stock-books .....	533 33
“ Entering Croton Water Arrears in Tax Books .....	395 70
“ Compiling Arrears of Croton Water Rents .....	235 60
“ Fixtures in rooms over Jefferson Market .....	576 90
“ Maps of Real Estate for Law Department .....	70 00
“ Appraising Buildings on Leased Property .....	40 00
“ Advertising and Posting Bills .....	506 32
Refunded for Rent paid in error .....	37 50
Balance .....	954,899 82
Balance .....	\$958,256 52
Advance to Sinking Fund for redemption of City Debt, July 1st, 1857 .....	1,016,492 37
Total Balance .....	\$1,974,748 89
Balance in Bank July 1st, 1858 .....	545,191 46
	\$1,429,557 43
Deduct Amount of Interest included in checks for Redemption of Water Stock .....	5,264 33
Advanced to Sinking Fund for Debt, July 1st, 1858 .....	\$1,424,293 10

STATEMENT No. 7.

PERMANENT CITY DEBT, *Redeemable from the Sinking Fund, July 1st, 1858.*

5 per cent. Water Stock, out-std'g, redeemable	Jan. 1st, 1858.	\$199,160 00
5 " " " " " " " "	Jan. 1st, 1860.	2,500,000 00
5 " " " " " " " "	Nov. 1st, 1870.	3,000,000 00
5 " " " " " " " "	July 12th, 1875.	255,600 00
5 " " " " " " " "	Nov. 1st, 1880.	2,147,000 00
5 & 6 per cent. Croton Water Stock,	" Feb. 1st, 1890.	1,000,000 00
5 per cent. Fire Indemnity	" May 10th, 1868.	402,768 00
5 " Building Loan " No. 3, "	Nov. 1st, 1870.	75,000 00
5 " " " " No. 4, "	Nov. 1st, 1873.	115,000 00
5 " Water (New Res.) " " "	Oct. 1st, 1875.	29,100 00
6 " " ( " ) " " "	Oct. 1st, 1875.	1,000,000 00
5 " Central Park Fund, " " "	July 1st, 1898.	400,200 00
6 " " " " " " "	July 1st, 1887.	2,382,900 00
6 " " " " ( Arsenal ) "	July 1st, 1898.	273,700 00
6 " Central Park Improv. F'd Stk. "	Aug. 1st, 1887.	300,000 00

Total Amount of Debt, July 1, 1858.....\$14,080,428 00

*Less—*

Amount of Stocks Bonds and Mortgages held by  
the Commissioners of the Sinking Fund, for  
the redemption of the City Debt, (see State-  
ment No. 9 ) viz: Corporation Stocks....\$3,780,652 00  
Bond of Hudson River Railroad Company..... 10,000 00  
Bonds and Mortgages..... 667,016 54

\$4,457,668 54

Deduct amount advanced from Fund

for Interest..... 1,424,293 10 3,033,375 44

Amount of Debt unprovided for, July 1st, 1858.....\$11,047,052 56

## STATEMENT No. 8.

FUNDED DEBT *Redeemable from Taxation, July 1st, 1858.*

5	per cent. Public Building Stock, No. 3, payable Nov. 1st, 1858	\$50,000
5	“ “ “ “ “ “ “ “ 1859	50,000
5	“ “ “ “ “ “ “ “ 1860	50,000
5	“ “ “ “ “ “ “ “ 1861	50,000
5	“ “ “ “ “ “ “ “ 1862	50,000
5	“ “ “ “ “ “ “ “ 1863	50,000
5	“ “ “ “ “ “ “ “ 1864	50,000
5	“ “ “ “ “ “ “ “ 1865	50,000
5	“ “ “ “ “ “ “ “ 1866	50,000
5	“ N. Y. City Stock, for Docks and Slips, “ “ 1867	50,000
5	“ “ “ “ “ “ “ “ 1868	50,000
5	“ “ “ “ “ “ “ “ 1869	50,000
5	“ “ “ “ “ “ “ “ 1870	50,000
5	“ “ “ “ “ “ “ “ 1871	50,000
5	“ “ “ “ “ “ “ “ 1872	50,000
5	“ “ “ “ “ “ “ “ 1873	50,000
5	“ “ “ “ “ “ “ “ 1874	50,000
5	“ “ “ “ “ “ “ “ 1875	50,000
5	“ “ “ “ “ “ “ “ 1876	50,000
5	“ *Public Education Stock, payable..... May 1st, 1873	154,000
6	“ Public Stock for Tompkins Market, payable in yearly Instalments of \$17,000..... 1860 to 1869	169,700
	Total amount.....	<u>\$1,273,700</u>

FUNDED DEBT, *Redeemable from Central Park Assessments, July 1st, 1857.*

6 per cent. Central Park Ass'e't Fund S'k, red'ble Feb. 5th, 1859. . \$1,600,000

\* The sum of \$4,657 36 is to be raised by tax, annually, for twenty years, to constitute a fund for the redemption of the Public Education Stock, when it becomes due.



STATEMENT No. 9.

STOCKS AND SECURITIES, held by the Commissioners of the Sinking Fund, for the Redemption of the City Debt, July 1st, 1858.

5	per cent. Water Stock, . . . . . Redeemable	Jan. 1st, 1860	\$522,497 00
5	" " " " . . . . . "	Nov. 1st, 1870	176,962 00
5	" " " " . . . . . "	July 12th, 1875	59,700 00
5	" " " " . . . . . "	Nov. 1st, 1880	2,087,025 00
5	" Croton Water Stock . . . . . "	Feb. 1st, 1890	400,000 00
5	" Fire Indemnity " . . . . . "	May 5th, 1868	169,368 00
5	" Public Building " No. 3, " . . . . . "	1861 to 1866	200,200 00
5	" " " " No. 4, " . . . . . "	Nov. 1st, 1873	40,000 00
5	" Public Education Stock, " . . . . . "	May 1st, 1873	104,000 00
5	" Stock for Docks and Slips " . . . . . "	Nov. 1st, 1875	8,000 00
5	" Water (New Reserv.) Stk., " . . . . . "	Oct. 1st, 1875	6,100 00
6	" Central Park Ass't Fund " . . . . . "	Feb. 5th, 1859	6,800 00
Total amount of Stocks. . . . .			\$3,780,652 00

Bonds and Mortg's taken on Sales of Real Estate. . . . .	\$623,516 54
Fire Loan Bonds and Mortgages. . . . .	43,500 00
Bond of Hudson River Railroad Company. . . . .	10,000 00
	677,016 54
	\$4,457,668 54

Deduct Amount Advanced from Sinking Fund, for payment of Interest. . . . . 1,424,293 10

\*Total Amount, July 1, 1858. . . . . \$3,033,375 44

\* In addition to these assets, and the annual revenues by law appropriated to this Fund, the REAL ESTATE belonging to the Corporation, estimated as worth, (exclusive of the Croton Aqueduct and Reservoir,) more than twenty-seven millions of dollars, is also pledged for the redemption of the City Debt.

## STATEMENT No. 10.

## TREASURY LOAN ACCOUNT.

Revenue Bonds, issued in anticipation of the Tax of 1857 and 1858,  
during the year ending June 30th, 1858, viz:

Amount issued in 1857, 7 per cent.....	\$1,468,500 00
"    "    1858, 6 per cent.....	4,129,550 00
Total amount issued.....	<u>\$5,598,050 00</u>

There have been *paid* during the same period as follows, viz:

6 per cent. Revenue Bonds of 1856.....	99,700 00
7 " " " 1856.....	11,800 00
6 " " " 1857.....	1,075,700 00
7 " " " 1857.....	3,929,750 00
Total amount paid.....	<u>\$5,116,950 00</u>

Paid in 1857.....	\$2,218,650 00
" 1858.....	2,898,300 00
Total.....	<u>\$5,116,950 00</u>

## ASSESSMENT BONDS.

There have been *issued* during the year ending June 30th 1858, the  
following Assessment Bonds, viz:

7 per cent. Assessment Bonds, (five years).....	\$305,200 00
6 per cent. Assessment Bonds, (one year).....	151,800 00

There have been *paid* during the same period as follows, viz:

6 per cent. Assessment Bonds of 1856, (one year).....	\$49,900 00
6 " " " 1857, " .....	62,600 00
Amount paid.....	<u>\$112,500 00</u>

STATEMENT No. 11.

PAVING BOWERY AND CHATHAM STREET.

*Under Contract, dated July 22, 1856.*

Work done in 1856, as certified to by Edwin Smith, by certificate, dated April 21, 1857, 14,252 square yards.

14,252 yards, at \$2 19, would be.....	\$31,209 88	
Reserved 10 per cent. ....	3,120 98	\$28,088 90

Work done in 1857, as certified by Edwin Smith, by certificate, dated May 25, 1857, 5,352 square yards.

5,352 yards, at \$2 19.....	\$11,720 88	
Reserved 10 per cent. ....	1,172 08	10,548 80

Amount paid in 1856 and 1857..... \$38,637 70

John Pettigrew was paid:

September 17, 1856.....	\$4,380 00	
October 15, " .....	8,760 00	
October 29, " .....	6,570 00	
May 27, 1857.....	1,971 00	
June 10, " .....	3,000 00	
June 30, " .....	3,000 00	
July 22, " .....	4,000 00	
August 5, " .....	2,000 00	
September 30, 1857.....	2,500 00	
November 25, " .....	2,456 70	
		<u>\$38,637 70</u>

1857.—PAVING BOWERY AND CHATHAM STREET.

*Work done under the Supervision of the Croton Aqueduct Department.*

Edwin Smith, Surveyor, certificates of work done:

August 17, 1857.....	3,000	square yards.	
September 2, 1857....	2,000	"	"
September 10, " ....	2,000	"	"
September 28, " ....	3,000	"	"
October 9, " ....	3,000	"	"
October 23, " ....	2,000	"	"
November 11, " ....	2,000	"	"
December 1, " ....	5,614	"	"
<hr/>			
Total, 1857.....	22,614,	at \$2 19,	\$49,524 66
Less ten per cent.....			4,952 46
			<hr/>

**\$44,572 20**

**Amounts paid:**

August 19, 1857.....	\$5,913	00
September 2, 1857.....	3,942	00
September 16, " .....	3,942	00
October 14, " .....	\$5,913	00
" " .....	3,000	00
" " .....	2,913	00
	<hr/>	11,826 00
November 11, " .....	7,884	00
December 9, " .....	11,065	20
	<hr/>	

**44,572 20**

## 1858.—PAVING BOWERY AND CHATHAM STREET.

*Under Croton Aqueduct Department.*

Certificates of work done in 1858:				Amount Paid.
April 29,	3,549 sq. yds.,	at \$2 19,	less 10 per cent..	\$6,995 08
May 18,	8,181 $\frac{6}{8}$	“	“ “ ..	16,126 05
June 16,	9,138 $\frac{7}{8}$	“	“ “ ..	18,011 77
July 7,	10,227 $\frac{3}{8}$	“	“ “ ..	20,158 08
Aug. 3,	7,951	“	“ “ ..	15,671 43
Aug. 31,	12,099	“	“ “ ..	23,847 13
	<u>51,146<math>\frac{7}{8}</math></u> sq. yds.	“	“ “ ..	<u>\$100,809 54</u>

## RECAPITULATION.

1856, Certificates for 14,252 yds.,	at \$2 19,	less 10 per c.	28,088 90
1857, “ “ 27,966 “ “ “	“ “ “	“ “ ..	55,121 00
1858, “ “ 51,146 $\frac{7}{8}$ “ “ “	“ “ “	“ “ ..	100,809 54
	<u>93,364<math>\frac{7}{8}</math></u>		<u>\$184,019 44</u>
Payments, 1856.....			\$19,710 00
“ 1857.....			63,499 90
“ 1858.....			100,809 54
			<u>\$184,019 44</u>
93,364 $\frac{7}{8}$ yards, at \$6 50, contract for Russ pavement..			\$606,868 53
93,364 $\frac{7}{8}$ yards, at \$2 19, contract for Belgian pavement.			204,468 01
Difference .....			<u>\$402,400 52</u>

## STATEMENT No. 12.

## WARRANTS DEPOSITED WITH CHAMBERLAIN AND CANCELLED.

T. J. WATERS, *Comptroller.*

1833, Sept.,	2 checks,	Closing Low's Lane.....	\$114 56
1834, April,	1 "	Opening 25th street.....	5 00
" Sept.,	3 "	Widening Cedar street.....	900 00
" "	1 "	Widening and improving William street.....	28 67
1848, Aug.,	5 "	Opening 4th avenue, from 28th to 38th street....	5 00
" "	1 "	Opening Lexington avenue.....	30 00
" "	3 "	Moneys refunded on Assessment Sales.....	596 34
Total.....			<u>\$1,679 57</u>

D. D. WILLIAMSON, *Comptroller.*

1836, June,	1 check,	Widening and opening Mill street.....	\$100 00
" July,	1 "	Opening 121st street.....	5 00
" Sept.,	1 "	Widening New street.....	33 00
" "	3 "	Opening 116th street.....	25 00
1838, Aug.,	1 "	Opening 57th street.....	305 50
" "	1 "	Opening Stone street.....	10 00
" Nov.,	1 "	Opening 5th avenue.....	18 00
1839, July,	1 "	Opening 48th street.....	153 41
1842, Oct.,	12 "	Opening 29th street.....	212 40
" "	5 "	Opening 30th street.....	20 00
1836, "	1 "	Charges on Assessments.....	7 00
1839, Jany.,	1 "	Errors and Delinquencies.....	7 00
" "	1 "	Charges on Arrears of Assessments.....	43 10
Total.....			<u>\$939 41</u>

A. A. SMITH, *Comptroller.*

1839, Aug.,	1 check,	Opening 5th avenue, 42d to 129th street.....	\$4 00
" Sept.,	2 "	Opening 31st street.....	201 75
" "	2 "	Opening 35th street.....	276 00
" "	2 "	Opening 46th street.....	144 00
" "	1 "	Opening 130th street.....	125 44
Carried forward.....			<u>\$751 19</u>



		Carried forward.....	\$751 19
1839, Nov.,	1 check,	Opening 11th street .....	158 00
" "	2 "	Opening 27th street .....	237 00
" Dec.,	1 "	Opening 53d street .....	18 61
1840, Jany.,	1 "	Opening 6th avenue .....	1,883 00
" "	2 "	Opening 32d street.....	17 06
" "	1 "	Opening 36th street .....	1 00
" "	8 "	Opening 6th av., from Bloomingd'e r'd to 129th st.	737 00
" Feb.,	1 "	Opening 116th street .....	8 31
" "	2 "	Opening 1st avenue .....	33 00
" June,	4 "	Opening 10th avenue .....	176 13
" Aug.,	17 "	Opening 7th avenue .....	1,426 88
1841, Jany.,	8 "	Opening 83d, 84th and 85th street.....	9 20
" March,	9 "	Opening 2d avenue.....	488 93
" "	3 "	Opening 33d street.....	117 01
" "	1 "	Opening 38th street .....	13 00
" June,	2 "	Opening 34th street.....	2 00
1840, July,	1 "	Wells and Pumps.....	25 50
		Total.....	<u>\$6,103 04</u>

J. EWEN, *Comptroller.*

1845, July,	3 checks,	Opening Madison avenue .....	\$343 00
1846, "	1 "	Opening 39th street.....	20 00
1847, May,	2 "	Opening Bloomingdale road .....	111 00
" "	1 "	Streets Paving.....	11 79
1848, July,	1 "	Charges on Arrears of Assessments.....	7 25
		Total.....	<u>\$493 04</u>

A. C. FLAGG, *Comptroller.*

1853, March to Nov.,	10 checks,	Street Paving .....	\$1,301 31
1856, April,	1 check .....	Street Paving .....	34 00
" July, August,	2 checks....	Street Paving .....	55 50
1857, April,	1 check,	Contingencies .....	30 00
1854, June,	288 "	Opening 4th avenue.....	28,194 00
1855, Jany.,	27 "	Opening Eleventh avenue, 107th to 144th street.	27 65
" "	35 "	Opening Eleventh avenue, 48th to 59th street..	35 00
" "	10 "	Opening 85th street .....	10 00
		Brought forward.....	<u>\$29,737 56</u>

			Brought forward.....	\$29,737 46
1855, Jan.,	18 checks,		Opening 93d street.....	28 50
" "	1 "	"	Opening 11th street.....	1 00
" May,	1 "	"	Extending Canal and widening Walker street...	600 00
" June,	8 "	"	Opening 122d street.....	1,174 00
" Aug.,	52 "	"	Opening 129th, 130th and 131st streets.....	3,799 00
" Sept.,	1 "	"	Widening Duane street.....	3,400 00
" "	1 "	"	Opening 84th street.....	1 00
" Oct.,	14 "	"	Opening 80th street.....	1,836 00
" "	29 "	"	Opening 92d street.....	688 00
" "	32 "	"	Opening 83d street.....	646 00
" Dec.,	16 "	"	Opening 58th street.....	2,314 00
1856, Feby.,	14 "	"	Opening 9th avenue.....	10,306 00
" "	3 "	"	Opening 64th street.....	991 90
" March,	21 "	"	Opening 60th street.....	968 16
" "	2 "	"	Opening Avenue A.....	795 00
" "	5 "	"	Opening 61st street.....	178 12
" "	22 "	"	Opening 62d street.....	2,079 99
" "	1 "	"	Opening 67th street.....	669 51
			Total.....	<u>\$60,213 64</u>

## STATEMENT No. 13.

“ DEPARTMENT OF FINANCE, COMPTROLLER'S OFFICE, }  
New York, January 8, 1853. }

Two requisitions are presented from your department, one for \$34,219 05, and the other for \$9,751 63.

As these requisitions are not satisfactory to my mind, I deem it my duty, as soon as practicable, to prescribe new forms for keeping and rendering these and other city accounts,

In all cases of payments on contracts, the requisition ought to state distinctly the name of the contractor, in order that the warrant on the city Treasury may be drawn in favor of the person who is entitled to the money, by the terms of his contract.

For the present, and until there is time to prepare new forms, you can make out a certificate, giving the particular items which make up the total sum, as I have suggested above, in the form given on the other half of this sheet, which can be attached to the printed requisition.

I have assumed that the requisitions are for the payments of December, and that all the sums have been earned and the articles delivered.”

The instructions referred to included a list of the several objects of expenditure, the names of the persons entitled to payment, and the amount in each case to be verified by a certificate in the following form, viz:

“ NEW YORK, January —, 1853.

“ I certify that the sum of \$34,219 05 in the annexed requisition is required to pay for services rendered in this department, during the month of December, 1852, and to pay for articles delivered, on contracts and otherwise, previous to the date of the requisition, and which sums are due from the city Treasury, by the terms of the contracts respectively.”

## STATEMENT No. 14.

EXTRACTS FROM A COMMUNICATION OF THE COMPTROLLER TO THE BOARD OF ALDERMEN, FEB. 9TH, 1854. (SEE DOC. NO. 16.)

*Revision of the Ordinances prescribing the Powers and Duties of the several Departments.*

The Comptroller respectfully invites the attention of the Common Council to the propriety, if not necessity, of several alterations and amendments of the ordinance of 1849, "Organizing the Departments of the Municipal Government," in order to adapt its provisions to the amendments of the charter.

The 13th section of the amended charter of 1853 is as follows :

" § 13. There shall be a bureau in the Department of Finance, to be called the 'Auditing Bureau,' and the chief officer thereof shall be the 'Auditor of Accounts.' It shall revise, audit and settle all accounts in which the city is concerned as debtor or creditor ; it shall keep an account of each claim for or against the Corporation, and of the sums allowed upon each, and certify the same, with reasons therefor to the Comptroller. The Comptroller shall report to the Common Council, once in ninety days, the name and decision of the Auditor upon the same, together with the final action of the Comptroller thereon. All moneys drawn from the City Treasury shall be upon vouchers for the expenditure thereof, examined and allowed by the Auditor, and approved by the Comptroller."

On the 30th of June, the Comptroller made a communication to the Board of Aldermen, (see Doc. No. 36.) calling their attention to the 13th section of the charter, and furnished the draft of an ordinance to carry its provisions into effect. The ordinance has not been adopted, nor is the Comptroller aware that there has been any action on it. Although a full compliance with the law was not practicable without the action of the Common Council, the Comptroller has required the several departments, under the last paragraph of the section, to pre-

sent to the Finance Department, before the warrants on the treasury were drawn, the detailed accounts in each case where payment was demanded. A circular was also issued on the 15th of August, 1853, in relation to the form of keeping and rendering accounts in the several departments of the city government.

The change in the fundamental law, to which reference has been made, will make it necessary to adapt the ordinance of 1849 to this new mode of drawing money from the treasury ; it being required to be done, under the new charter, on evidence that service has been rendered to the city, instead of being paid on the unexplained requisition of the Head of a Department. The alterations required apply to the Street Department ; that of Repairs and Supplies ; Streets and Lamps, &c. The ordinance of 1849 contains many excellent provisions, and some of its requirements, in regard to drawing and accounting for money, are quite rigid. In the case of the Chief of Police, for example, he is permitted to draw on the Comptroller for a sum not exceeding one hundred dollars, to meet special cases of expenditure, provided he procures the Mayor to countersign his requisition ; but he is not permitted to draw the second hundred dollars until he accounts to the Comptroller, by proper vouchers, for the expenditure of the first hundred. Other officers, by the same ordinance, are permitted to have small advances, and to account for them in a similar manner. This minute accountability forms a singular contrast with the ordinance in regard to the three principal contracting and disbursing departments, the Commissioner of each of which can make his requisition for ten thousand dollars for one bureau, twenty thousand dollars for another, and fifty thousand for another, without rendering to the Finance Department any explanation in regard to the services rendered, or the person for whom the money is intended. This has been the practice under the ordinance of 1849, and the working of it does not discountenance such an interpretation.

There is a requirement to report once a month to the Comptroller ; but even then the ordinance does not require the rendition of vouchers to account for the money the same day. The Receiver of Taxes, under a law of the State, (chap. 230, § 8, laws of 1843,) is required to

make his deposits and account to the Comptroller daily, before three o'clock of each day. It may be said that his case is an exception, from the large sums collected. But the Collector of Assessments also receives large sums, amounting to more than a million of dollars annually. Why, then, should he be exempted from making his deposits daily, any more than the Receiver of Taxes? The Croton Aqueduct Department collects over half a million of dollars annually. Should not this department also be placed on the same footing? And in regard to the Comptroller, the Street Commissioner, and every other person who receives public money, why should they not be required to pay it over to the Chamberlain within twenty-four hours of the time of receiving it? Will it give them any more trouble to place the money in the treasury bank than in any other bank?

It is respectfully recommended that the ordinance, organizing the departments, be so amended as to require every officer, who receives money which belongs to the City Treasury, to pay it to the Chamberlain on the day it is received, or before two o'clock of the day after its receipt.

In regard to the moneys collected by the several city officers, and the sums drawn from the treasury by the disbursing departments, a practice has, heretofore, prevailed of placing these moneys in banks, at a given rate of interest, to be paid to the officer, for the use of the money belonging to the city. If interest can be derived from the revenues of the city, by deposit or loan, these earnings belong to the inhabitants of the whole county, and not to the few agents of the city, to whom is confided the important trust of collecting and disbursing the public money. When rules are established for daily deposits of the moneys received by the collecting agents, and for confining the requisitions of disbursing agents to such sums as are needed for the payment of claims actually due, if there is a surplus which can be loaned, an arrangement may probably be made with the deposit bank, to keep an interest account with the treasury, and give it the benefit of any surplus earned by the funds of the city. Such an arrangement has existed between the State Treasury and its depository for the last twenty years.



In the redemption and sale of lands for taxes, and Croton water rents, the Comptroller has sold, this year, some three thousand parcels, and has received the money on one thousand, amounting to over twenty thousand dollars; where redemptions are made after a sale on any of these parcels, the sum is returned to the purchasers, by a check signed by the Comptroller. Since January last, fifteen hundred checks of this character have been issued. The practice, heretofore, has been, to deposit the money received by the Comptroller in the bank, and then have the Redemption Clerk fill up checks, payable to the order of the several purchasers; these checks are signed by the Comptroller, and placed in the hands of the clerk, to be delivered on the call of the purchaser. The checks, thus filled and signed, have been turned over from each Comptroller to his successor. Statement No. 2 is a list of the remaining checks of this character, which came into the hands of the present Comptroller. These checks are drawn by four different Comptrollers, on four separate banks, and cover a period of ten years.

If the bank in which the Comptroller makes his deposit, and on which he draws his checks, fails, where then is the power in the Finance Department to reimburse the purchaser? The Comptroller can hand him the stereotyped check on the insolvent bank, but he cannot make the claimant good by a warrant on the treasury.

If, however, the money received for Croton water rents, or assessments, is deposited with the City Treasurer, the purchaser or his heirs may be sure of finding it safely reserved and ready for their call, even after the lapse of half a century.

The convenience of paying out the money by a bank check, rather than by a treasury warrant, does not justify the departure from a salutary rule of action, essential to the public interest, and necessary for the protection of the claimant on the treasury.

The State Comptroller has tax sales of ten or fifteen thousand lots at a time, and the purchasers are scattered throughout the State. They pay the amount of their bids to the Treasurer. The period of

redemption, and reimbursement of the purchaser, are similar to the regulations for the city. When a purchaser ascertains that a number of lots bid off by him have been redeemed, he procures a bill of them from the Comptroller, with a warrant on the treasury for the amount, and thus is paid. The same process is equally applicable in this city, and there is no reason for saying that there is any absolute necessity for keeping money in such cases in the hands of the Comptroller or his bank, in order to reimburse the purchasers at the sales for water rents or assessments. And it is worthy of special notice, that in regard to the sales of lands for arrears of taxes, the money is paid daily to the Treasurer, and when the purchaser calls for his money, it is paid to him by a warrant of the Comptroller on the treasury, in the precise manner that purchasers at tax sales of the State Comptroller are paid.

It is worthy of special notice, that the United States' Collector of this port has collected forty-three millions of dollars during the year ending on the 31st December last, and his deposits are made in the sub-treasury daily.

In opening new streets, and in widening old ones, the expenses are assessed on individuals, and the sums thus assessed are paid into the City Treasury through collectors of assessments in the Street Department. In many cases the property of the city is heavily assessed, to be paid from the treasury. The amount payable for such assessments last year was about \$130,000.

In widening streets, large sums are frequently awarded to individuals, which are payable by the Corporation within four calendar months after the confirmation of the report of the Commissioners of Assessment. In these cases, the money ought to be paid directly from the treasury to the person to whom it is awarded, on a treasury warrant, made payable to his order.



## STATEMENT No. 15.

COMMUNICATION FROM THE COMMISSIONERS OF THE SINKING FUND RELATIVE TO THE PAYMENTS OF AWARDS IN THE CENTRAL PARK.

*To the Common Council:*

The Commissioners of the Sinking Fund present herewith a statement respecting the payment of awards on the Central Park. This statement has been made up from a thorough examination of accounts by a Committee of this Board appointed by the Mayor.

The payment of the awards having been nearly completed, adding over five millions of dollars to the capital of the debt placed under the charge of the Commissioners, the Comptroller requested the Board to appoint a Committee to review each payment, and to satisfy themselves in regard to the examination made by the clerks in the Finance Department; the result of which examination is given in the Comptroller's annual report for 1857, pp. 23 to 25.

The Board of Commissioners invite the attention of the Common Council to the fact stated by the Committee, that the certified copy of awards on the Central Park is the first official record furnished to the Finance Department in regard to payments from the appropriation for "Streets Opening," and the acquisition of land for public squares, &c., and the Board respectfully recommend that measures be adopted to secure, in all cases hereafter, not only a reliable statement of the awards to persons damaged, but also an official record of the assessments for benefits, and a copy of the report of the Commissioners for making the assessments and awards, for the use of the Finance Department.

The Common Council will learn from the statement of the Committee, that the mode adopted for the payment of awards on the Central Park, obviates the necessity of accumulating checks or funds in the Street Department, and all the evils incident to such a state of things as have recently been exhibited by the discovery of unclaimed checks in that department.

The Board of Commissioners also call the attention of the Common Council to another important change in closing the settlement of awards on the Central Park. Instead of an ordinary receipt in the name of the "Street Commissioner," as heretofore practised, Mr. Dillon prepared, in addition to a receipt to the Corporation, a full release to the Mayor, Aldermen and Commonalty, of all the right and title of the owner of the premises taken, duly acknowledged before a Commissioner of Deeds. These releases are bound up in five substantial volumes, thus completing an authentic record of the acquisition of lands taken from individuals for public use.

NEW YORK, July 7, 1858.

DANIEL F. TIEMANN,  
A. C. FLAGG,  
A. V. STOUT,  
GEORGE G. BARNARD,  
THOMAS McSPEDON,  
HENRY ARCULARIUS,

*Commissioners of Sinking Fund.*

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The Special Committee appointed by the Commissioners of the Sinking Fund, June 2d, 1858, to examine the payments made of the awards for land taken in the opening of the Central Park, have very carefully examined the same and respectfully

**REPORT :**

That the basis of the payments was a copy of the original awards, certified by the Clerk of the Supreme Court to be a "correct transcript therefrom and of the whole of such original." which is on file in his office, as made by the Commissioners in the matter of opening the Central Park, and confirmed by the Supreme Court February 5th, 1856. This being the "first authentic record of awards furnished to the Finance Department as a basis for payments on the millions of dollars appropriated and paid," as stated in the annual report of the

Comptroller for 1857, (page 24); previous to which all payments for awards were made through the Street Department.

The total number of awards is eighteen hundred and fifty-three, and the aggregate amount, five millions sixty-nine thousand six hundred and ninety-three dollars and seventy cents (\$5,069,693 70).

The awards made to unknown owners were paid to the United States Trust Company, under an order of the Supreme Court, April 16, 1856, amounting to two hundred and eighty-two thousand seven hundred and ninety-three dollars and seventy-five cents, (\$282,793 75).

The awards to known owners were paid by the Comptroller to the persons in whose names the awards were made, as directed by an ordinance of the Common Council, passed February 29, 1856.

This is the first case in which a sett of books has been kept in the Finance Department of this description, as the payments have hitherto been made through the Street Department, and the Comptroller has never before had any official record of the awards.

Your Committee have very carefully examined the ledger account opened by direction of the Comptroller, in which every person having an award is credited with the amount awarded to him for his land, and have compared every item with the original copy of awards as certified, and find them in every instance to correspond. They have also examined every warrant issued in payment of awards and interest, and have examined the payments made in stock with the original entries, at the time the stock was issued, and find the charges on the journal to be correct in every material point. The posting from the journal to the ledger has been carefully examined and every item found to be correct, both in principal and interest.

Your Committee have not gone into the calculation of interest in each case, as it would involve more time than could be devoted to it by them.

The result of this examination may be seen by the following

## STATEMENT.

Total amount of awards.....\$5,069,698 70

Payments have been made as follows, viz:

Six per cent. stock .....	\$2,823,700 00
Five " " .....	385,700 00
Cash.....	2,298,094 89

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\$5,007,494 89

Awards unsettled..... 64,037 70

Less excess of mortgages over awards  
and overpayments..... 1,888 89

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\$62,198 81    \$5,069,698 70

The Mayor, Aldermen and Commonalty held mortgages on some of the property taken in excess of the awards to the amount of.....\$1,593 75

A. Van Valkenburgh, overpaid..... 87 12

Unknown owners, " .....

98 75

Mayor, Aldermen and Commonalty, overpaid..... 33 27

P. Minton, overpaid..... 1 00

J. G. & M. Shradly, overpaid..... 80 00

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\$1,838 89

The amount paid for interest on the awards to the time of payment is one hundred and sixty-one thousand nine hundred and sixty dollars and three cents (\$161,960 03).

Several payments appear to have been made to persons having no awards or interest which would entitle them to such payments, and the result of the examinations in the Finance Department satisfies your Committee that they are frauds supposed to be perpetrated by J. B. Smith, the individual who drew the warrants for the payment of



the awards and interest, said warrants being payable to the order of fictitious persons, endorsed in the name of said fictitious persons, and deposited in the Bowery Bank. These are shown by the following

## STATEMENT.

Estate of Nancy Gardiner.....	\$2,142 66
W. G. Phelps.....	179 28
Uriah Hauther.....	178 42
H. J. McGregor.....	231 72
J. W. Rowe.....	56 82
↳ J. Westervelt.....	70 19
	\$2,859 09

The payment of awards to unknown owners, made to the United States Trust Company, did not include the interest on the same from the date of confirmation, February 5th, 1856, to the time of payment, April 16th, 1856. Upon the payment of the award to the owner, when ascertained by the Supreme Court, the Comptroller is directed by an order of the Court to pay interest to the owner for that time. An examination of the orders of the Supreme Court has been made and found to correspond nearly with the number of payments of interest; but as the time of your Committee will not allow, they have not gone into a full examination of the calculations of interest on these orders.

This examination throughout has been made with the assistance of experienced accountants, who agree with your Committee, in considering the manner in which these accounts have been kept as the only way in which such accounts can be properly kept; for they show not only the total amount of payments, but also the time and manner of settlement with each individual to whom an award was made, and any discrepancy in the payment of any of the awards must inevitably appear.

It is much more satisfactory to all concerned than the system that formerly prevailed, of paying awards by passing the warrants through the Street Department, many of which might not be called for in several years.

All of which is respectfully submitted,

A. V. STOUT,  
HENRY ARCULARIUS, } *Committee.*

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STATEMENT No. 16.

CHAMBERLAIN'S OFFICE, SHOE AND LEATHER BANK, }  
New York, Sept. 10, 1858. }

A. C. FLAGG, ESQ., COMPTROLLER, &c.

DEAR SIR: The checks received by me from the Street Commissioner have all been paid, except the checks on the Bowery Bank. After drawing the checks on the Broadway Bank, there still remained a balance of \$90.<sup>5</sup>/<sub>100</sub> to the credit of John T. Dodge, Street Commissioner, which was paid to me on my check, and by me deposited to the credit of the City Treasury.

The checks on the Bowery Bank amount in the aggregate to \$923 49, while I find the aggregate of deposits to be \$1,154 48, standing credited as follows, viz:

John T. Dodge, Street Commissioner,.....	\$1,056 04
“ Redemption account.....	92 65
“ Disbursement account.....	5 79
	<hr/>

I have made a demand on the Receiver for the whole of these amounts, on behalf of the city.

Yours respectfully,

A. V. STOUT, Chamberlain.

STATEMENT No. 17.  
RELATIVE VALUE OF REAL AND PERSONAL ESTATE IN THE CITY AND COUNTY OF NEW YORK, AS ASSESSED IN 1857 AND 1858.

WARDS.	ASSESSMENTS OF 1857.		ASSESSMENTS OF 1858.		INCREASE.		DECREASE.	
	REAL ESTATE.	PERSONAL ESTATE.	REAL ESTATE.	PERSONAL ESTATE.	REAL ESTATE.	PERSONAL ESTATE.	REAL ESTATE.	PERSONAL ESTATE.
First.....	\$37,437,067 00	.....	\$37,920,968 00	.....	.....	.....	.....	.....
Second.....	23,449,566 00	.....	22,634,709 00	.....	.....	.....	.....	.....
Third.....	21,222,956 00	.....	25,729,956 00	.....	.....	.....	.....	.....
Fourth.....	9,442,270 00	.....	9,406,970 00	.....	.....	.....	.....	.....
Fifth.....	14,839,550 00	.....	15,223,500 00	.....	.....	.....	.....	.....
Sixth.....	10,544,350 00	.....	10,914,150 00	.....	.....	.....	.....	.....
Seventh.....	12,794,975 00	.....	12,934,474 00	.....	.....	.....	.....	.....
Eighth.....	16,473,072 00	.....	16,576,272 00	.....	.....	.....	.....	.....
Ninth.....	13,988,430 00	.....	14,880,050 00	.....	.....	.....	.....	.....
Tenth.....	8,377,800 00	.....	8,437,700 00	.....	.....	.....	.....	.....
Eleventh.....	7,705,500 00	.....	8,429,800 00	.....	.....	.....	.....	.....
Twelfth.....	7,371,094 00	.....	8,486,290 00	.....	.....	.....	.....	.....
Thirteenth.....	5,156,086 00	.....	5,339,886 00	.....	.....	.....	.....	.....
Fourteenth.....	10,749,690 00	.....	11,069,550 00	.....	.....	.....	.....	.....
Fifteenth.....	25,019,350 00	.....	26,295,600 00	.....	.....	.....	.....	.....
Sixteenth.....	15,880,400 00	.....	16,371,500 00	.....	.....	.....	.....	.....
Seventeenth.....	16,159,179 00	.....	16,571,300 00	.....	.....	.....	.....	.....
Eighteenth.....	33,205,780 00	.....	35,988,110 00	.....	.....	.....	.....	.....
Nineteenth.....	8,558,654 00	.....	10,971,955 00	.....	.....	.....	.....	.....
Twentieth.....	14,893,650 00	.....	15,730,050 00	.....	.....	.....	.....	.....
Twenty-first.....	24,124,090 00	.....	26,350,200 00	.....	.....	.....	.....	.....
Twenty-second.....	10,499,754 00	.....	11,553,506 00	.....	.....	.....	.....	.....
		\$352,343,033 00		\$368,346,296 00				
Resident.....	PERSONAL ESTATE.		PERSONAL ESTATE.					
Non resident.....	\$150,988,463 00		\$150,813,462 00					
	17,247,986 00	\$168,236,449 00	12,634,832 00	\$162,547,994 00				
Total, Real and Personal.....	\$525,559,452 00	\$531,194,290 00	\$531,194,290 00	\$531,194,290 00				
Resident.....	REAL ESTATE.		REAL ESTATE.					
Non resident.....	\$16,099 00		\$16,099 00					
	814,857 00	\$830,956 00	814,857 00	\$830,956 00				
	\$1,507,000 00		\$1,507,000 00					
	464,700 00		464,700 00					
	384,350 00		384,350 00					
	369,800 00		369,800 00					
	139,499 00		139,499 00					
	103,200 00		103,200 00					
	891,650 00		891,650 00					
	59,900 00		59,900 00					
	724,900 00		724,900 00					
	1,115,196 00		1,115,196 00					
	183,800 00		183,800 00					
	319,950 00		319,950 00					
	276,250 00		276,250 00					
	541,100 00		541,100 00					
	412,121 00		412,121 00					
	2,782,830 00		2,782,830 00					
	2,412,701 00		2,412,701 00					
	636,429 00		636,429 00					
	2,256,200 00		2,256,200 00					
	1,053,752 00		1,053,752 00					
		\$16,834,219 00		\$16,834,219 00				
Resident.....		\$175,001 00		\$175,001 00				
Non resident.....		5,199,454 00		5,199,454 00				
Total decrease.....		5,368,455 00		5,368,455 00				
Total increase.....		16,834,219 00		16,834,219 00				
Total decrease.....		6,199,411 00		6,199,411 00				
Nett Increase.....		10,634,808 00		10,634,808 00				

Total Valuation of 1857..... \$531,194,290 00  
of 1858..... 525,559,452 00  
Increase over 1857..... \$10,634,808 00

Total Valuation in County..... \$531,194,290 00  
in Lamp District..... 513,417,129 00  
South of 42d street..... 499,394,081 00

## STATEMENT No. 18.

Showing the amount of old assessments settled by the Finance Department, where the property had been sold, in the years 1838, 1840, 1841, 1842, and 1843. These sales were decided to be invalid, and the property was again advertised for sale in June, 1856 :

Total amount of original assessments advertised.....	\$231,861 40
“ “ “ “ settled.....	106,155 13
Outstanding.....	<u>\$125,706 27</u>

The settlements are as follows :

By surrender and cancelment of certificates of sale and leases.....	\$41,285 50
By cash collected... ..	47,768 72
Compromised on resolutions of the Common Council and by the Comptroller, on payment of the original assessment, &c.....	15,181 60
Cancelled per resolutions of Common Council.....	2,019 81
	<u>\$106,155 18</u>

P. H. KINGSLAND, *Assessment Clerk.*

## STATEMENT No. 19.

OFFICE OF RECEIVER OF TAXES, }  
New York, Sept. 14, 1858. }

A. C. FLAGG, *Comptroller.*

SIR: In compliance with your request, I herewith furnish you an account of arrears of taxes on personal estate, standing on the books of the Clerk of Personal Arrears, on the 1st of July, 1858:

Tax on personal estate for years previous to 1857.....	\$1,075,052 55
Tax of 1857.....	470,217 38
	<u>\$1,545,269 93</u>

Respectfully yours,

WILSON SMALL, *Receiver of Taxes.*

STATEMENT No. 20.

Amount of Unpaid Taxes on Real Estate, from 1843 to 1857, placed in the hands of  
 AUGUSTUS PURDY, Clerk of Arrears, for collection.

1854.			
Oct. 26..	Amount of return:		
	Tax of year 1853.....	\$185,371 00	
	"    1852.....	49,362 35	
	"    1851.....	2,096 31	
	"    1850.....	1,366 69	
	"    1849.....	949 70	
	"    1848.....	929 43	
	"    1847.....	509 11	
	"    1846.....	428 45	
	"    1845.....	294 30	
	"    1844.....	377 31	
	"    1843.....	377 90	
1855.			242,062
June 1..	Tax of year 1854.....		372,803
1856...	"    1855.....		448,726
1857.			
June 30..	"    1856.....		502,746
"	Amount returned at different times, in addition to the above, up to May 28, 1856:		
	Tax of year 1854.....	440 14	
	"    1853.....	529 14	
	"    1852.....	313 33	
	"    1851.....	315 06	
	"    1850.....	367 09	
	"    1849.....	317 34	
	"    1848.....	277 75	
	"    1847.....	271 70	
	"    1846.....	308 64	
	"    1844.....	39 06	
	"    1843.....	135 37	
1857.			3,314
June 30..	Amount returned as above:		
	Tax of year 1855.....	184 00	
	"    1854.....	27 50	
	"    1853.....	38 16	
	"    1852.....	10 43	
	"    1851.....	16 66	
	"    1849.....	12 09	
	"    1848.....	1 50	
	"    1847.....	11 69	
	"    1846.....	10 00	
	"    1845.....	1 36	
	"    1844.....	94	
	"    1843.....	2 09	
			316
	Carried forward.....		\$1,569,952

1858.	Carried forward .....		\$1,569,969 53
Feb. 25..	Amount returned:		
	Tax of year 1856 .....	252 63	
	" 1855 .....	35 90	
	" 1854 .....	29 90	
	" 1853 .....	35 80	
	" 1852 .....	17 40	
	" 1851 .....	3 67	
	" 1850 .....	1 40	
	" 1848 .....	7 40	
	" 1847 .....	5 73	
	" 1843 .....	183 59	
			573 42
	Amount of Taxes collected by the Clerk of Ar-		
	rears, not yet charged to him:		
	Tax of year 1842 .....	112 77	
	" 1841 .....	153 36	
			266 13
1858.	Amount returned:		
June 1..	Tax of year 1857 .....		739,061 09
	Total amount returned: .....		\$2,309,870 17

*Amount of Taxes on Real Estate, collected by AUGUSTUS PURDY, Clerk of Arrears.*

1854.	Amount collected:		
Dec. 31..	Tax of year 1853 .....	\$29,078 89	
	" 1852 .....	5,529 01	
	" 1851 .....	79 54	
	" 1850 .....	5 71	
	" 1849 .....	21 96	
	" 1848 .....	1 29	
	" 1847 .....	9 29	
	" 1846 .....	7 70	
	" 1845 .....	2 48	
	" 1844 .....	8 08	
	" 1843 .....	1 03	
	" 1842 .....	90	
	" 1841 .....	1 25	
			34,747 13
1855.	Amount collected:		
Dec. 31..	Tax of year 1854 .....	103,752 30	
	" 1853 .....	49,505 38	
	" 1852 .....	11,407 20	
	" 1851 .....	108 08	
	" 1850 .....	185 12	
	" 1849 .....	41 28	
	" 1848 .....	28 87	
	" 1847 .....	39 12	
	" 1846 .....	26 24	
	Carried forward .....		\$34,747 13



1855.	Brought forward .....		\$34,747
Dec. 31..	Tax of year 1845 .....	2 06	
	" 1844 .....	9 80	
	" 1843 .....	12 87	
	" 1842 .....	1 47	
	" 1841 .....	23 72	
			165,143
1856.	Amount collected :		
Dec. 31..	Tax of year 1855 .....	117,300 79	
	" 1854 .....	91,162 20	
	" 1853 .....	27,591 93	
	" 1852 .....	6,969 50	
	" 1851 .....	514 89	
	" 1850 .....	96 64	
	" 1849 .....	20 57	
	" 1848 .....	22 01	
	" 1847 .....	29 34	
	" 1846 .....	9 63	
	" 1845 .....	13 66	
	" 1844 .....	4 80	
	" 1843 .....	11 82	
	" 1842 .....	56 15	
	" 1841 .....	42 36	
			243,846
1857.	Amount collected :		
Dec. 31..	Tax of year 1856 .....	82,614 05	
	" 1855 .....	89,919 30	
	" 1854 .....	38,390 76	
	" 1853 .....	12,724 61	
	" 1852 .....	2,845 32	
	" 1851 .....	113 15	
	" 1850 .....	26 72	
	" 1849 .....	16 45	
	" 1848 .....	16 72	
	" 1847 .....	10 00	
	" 1846 .....	6 86	
	" 1845 .....	15 78	
	" 1844 .....	5 97	
	" 1843 .....	110 13	
	" 1842 .....	52 43	
	" 1841 .....	64 47	
			226,921
1858.	Amounts collected :		
June 30..	Tax of year 1856 .....	80,768 90	
	" 1855 .....	30,493 82	
	" 1854 .....	16,128 99	
	" 1853 .....	5,664 48	
	" 1852 .....	1,925 63	
	" 1851 .....	18 89	
	" 1850 .....	8 97	
	" 1849 .....	44 61	
	" 1848 .....	1 85	
	Carried forward .....		\$670,669

1858.	Brought forward.....		\$670,669 65
June 30..	Tax of year 1847.....	2 73	
	" 1846.....	2 06	
	" 1845.....	17 22	
	" 1844.....	71	
	" 1843.....	2 07	
	" 1842.....	1 82	
	" 1841.....	21 56	135,104 31
	Total Tax Collected.....		\$805,773 96
	Amounts returned by Receiver of Taxes, in error, credited to account of Clerk of Arrears:		
1857.	Tax of year 1854.....	2,861 13	
June 30..	" ".....	289 88	
	" 1855.....	3,151 01	
	" 1853.....	2,944 34	
	" ".....	2,924 69	
	" ".....	164 67	
	" 1852.....	782 44	3,089 36
	" ".....	17 03	
	" 1851.....	799 47	
	" 1849.....	2 49	
	" 1848.....	6 98	
	" 1848.....	7 49	10,001 14
1858.	Tax of year 1856.....	5,647 51	
Feb. 25..	" 1855.....	1,025 07	
	" 1854.....	350 61	
	" 1853.....	170 31	
	" 1852.....	8 96	
	" 1849.....	46	
	" 1844.....	31	7,203 23
	Amount collected.....		822,978 33
1858.	Balance uncollected.....	747,830 75	
June 30..	Tax of year 1857.....	739,061 09	
			1,486,891 84
	Total.....		\$2,309,870 17

STATEMENT showing the amounts of Taxes returned to Clerk of Arrears, Amounts Collected, thereon, and the Balance uncollected on Real Estate, for each year, separately

		Balance not Collected
<b>Tax of year 1841:</b>		
Amount returned.....	\$153 36	
Amount collected.....	153 36	
<b>Tax of year 1842:</b>		
Amount returned.....	112 77	
Amount collected.....	112 77	
<b>Tax of year 1843:</b>		
Amount returned.....	377 90	
" ".....	135 37	
" ".....	2 09	
" ".....	183 59	
	698 95	
Amount collected.....	1 03	
" ".....	12 87	
" ".....	11 82	
" ".....	110 13	
" ".....	2 07	
	137 92	\$561
<b>Tax of year 1844:</b>		
Amount returned.....	377 31	
" ".....	39 06	
" ".....	94	
	417 31	
Amount collected.....	8 08	
" ".....	9 80	
" ".....	4 80	
" ".....	5 97	
" ".....	71	
Amount cancelled.....	31	
	29 67	337
<b>Tax of year 1845:</b>		
Amount returned.....	294 30	
" ".....	1 36	
	295 66	
Amount collected.....	2 48	
" ".....	2 06	
" ".....	13 66	
" ".....	15 78	
" ".....	17 22	
	51 20	244
<b>Tax of year 1846:</b>		
Amount returned.....	428 45	
" ".....	308 64	
" ".....	10 00	
	747 09	
Carried forward.....		\$1,193

		Balance not Collected.
Brought forward.....		\$1,193 13
Amount collected.....	7 70	
" ".....	26 24	
" ".....	9 63	
" ".....	6 86	
" ".....	2 06	
	52 49	694 60
<b>Tax of year 1847:</b>		
Amount returned.....	\$509 11	
" ".....	271 70	
" ".....	11 69	
" ".....	5 73	
	798 23	
Amount collected.....	9 29	
" ".....	39 12	
" ".....	29 34	
" ".....	10 00	
" ".....	2 73	
	90 48	707 75
<b>Tax of year 1848:</b>		
Amount returned.....	\$929 43	
" ".....	277 75	
" ".....	1 50	
" ".....	7 40	
	1,216 08	
Amount collected.....	1 29	
" ".....	28 87	
" ".....	22 01	
" ".....	16 72	
" ".....	1 85	
Amount cancelled.....	7 49	
	78 23	1,137 85
<b>Tax of year 1849:</b>		
Amount returned.....	\$949 70	
" ".....	317 34	
" ".....	12 09	
	1,279 13	
Amount collected.....	21 96	
" ".....	41 28	
" ".....	20 57	
" ".....	16 45	
" ".....	44 61	
Amount cancelled.....	46	
" ".....	6 98	
	152 31	1,126 82
<b>Tax of year 1850:</b>		
Amount returned.....	\$1,366 69	
" ".....	367 09	
" ".....	1 40	
	1 735 18	
Carried forward.....		\$4,860 15

			Balance not Collect \$4,860
Brought forward.....			
Amount collected.....	5 71		
" ".....	185 12		
" ".....	96 64		
" ".....	26 72		
" ".....	8 97		
		323 16	1,412
Tax of year 1851:			
Amount returned.....	\$2,096 31		
" ".....	315 06		
" ".....	16 66		
" ".....	3 67		
		2,431 70	
Amount collected.....	79 54		
" ".....	108 08		
" ".....	514 89		
" ".....	113 15		
" ".....	18 89		
Amount cancelled.....	2 49		
		837 04	1,594
Tax of year 1852:			
Amount returned.....	\$49,362 35		
" ".....	313 33		
" ".....	10 43		
" ".....	17 40		
		49,702 51	
Amount collected.....	5,529 01		
" ".....	11,407 20		
" ".....	6,969 50		
" ".....	2,845 32		
" ".....	1,925 63		
Amount cancelled.....	8 96		
" ".....	799 47		
		29,485 09	20,218
Tax of year 1853:			
Amount returned.....	\$185,371 00		
" ".....	529 14		
" ".....	38 16		
" ".....	35 80		
		185,974 10	
Amount collected.....	\$29,078 89		
" ".....	49,505 38		
" ".....	27,591 93		
" ".....	12,724 61		
" ".....	5,664 48		
Amount cancelled.....	170 31		
" ".....	3,089 36		
		127,824 96	58,149 10
Carried forward.....			\$86,234 30

		Balance not Collected.
Brought forward.....		\$86,234 39
<b>Tax of year 1854:</b>		
Amount returned.....	\$372,803 59	
"      ".....	440 14	
"      ".....	27 50	
"      ".....	29 90	
	<hr/>	
Amount collected.....	103,752 30	373,301 13
"      ".....	91,162 20	
"      ".....	38,390 76	
"      ".....	16,128 99	
Amount cancelled.....	350 61	
"      ".....	3,151 01	
	<hr/>	
	252,935 87	120,365 26
<b>Tax of year 1855:</b>		
Amount returned.....	448,726 34	
"      ".....	184 00	
"      ".....	35 90	
	<hr/>	
Amount collected.....	117,300 79	448,946 24
"      ".....	89,919 30	
"      ".....	30,493 82	
Amount cancelled.....	1,025 07	
"      ".....	2,944 34	
	<hr/>	
	241,683 32	207,262 92
<b>Tax of year 1856:</b>		
Amount returned.....	502,746 01	
"      ".....	252 63	
	<hr/>	
Amount collected.....	82,614 05	502,998 64
"      ".....	80,768 90	
Amount cancelled.....	5,647 51	
	<hr/>	
	169,030 46	333,968 18
<b>Tax of year 1857:</b>		
Amount returned.....	739,061 09	
Amount collected.....	.....	
	<hr/>	
		739,061 09
<b>TOTAL uncollected.....</b>		<hr/> <b>1,486,891 84</b>



*Amount of Taxes uncollected for the Years 1833 to 1842 inclusive.*

1858:				
July 1, Tax of the year	1833.....		\$5,635 11	
"	" 1834.....		3,944 97	
"	" 1835.....		6,744 53	
"	" 1836.....		11,569 85	
"	" 1837.....		13,860 43	
"	" 1838.....		12,523 52	
"	" 1839.....		14,802 68	
"	" 1840.....		11,010 30	
"	" 1841.....		17,262 98	
"	" 1842.....		14,850 79	102,225 16
TOTAL.....				<u>\$102,225 16</u>

The above taxes are principally on personal estate, and are supposed to be not collectable.

STATEMENT No. 21.

*Amount of Tax Levy from 1850 to 1858; also the unpaid Taxes on the 1st of June thereafter.*

	Tax Levy.	Arrearage of previous year.
1850.....	\$3,230,180 47.....	
1851.....	2,924,384 99.....	\$204,914 77
1852.....	3,378,335 08.....	200,474 03
1853.....	5,069,650 05.....	209,755 85
1854.....	4,841,255 54.....	407,299 02
1855.....	5,843,822 89.....	593,051 60
1856.....	7,075,425 72.....	744,170 12
1857.....	8,066,566 52.....	948,226 91
1858.....	8,621,091 31.....	1,041,967 55

STATEMENT No. 22.

*Paye, Curb and Gutter, &c., Eighteenth street, Tenth avenue, Hudson river.*

**Cr.**

Confirmed December 14, 1855.

1857.	1857.	Interest.
JANUARY 14,   To arrears.....	28   \$1,390 85   February 14,   By cash .....	12   \$62 76   450 67

STATEMENT No. 23.

*Paye, Curb and Gutter, &c., Eighteenth street, Tenth avenue, Hudson river.*

**Cr.**

Confirmed December 14, 1855.

(Transcript of assessment list.) J. Cunningham, Contractor ..... \$3,322 18 Surveying ..... Inspecting ..... Advertising ..... Assessing ..... Collecting ..... <b>Total</b> .....	1856. Feb. 11. By cash, J. R. Taylor..... Mar. 10.   "   do. .... Dec. 22. Returned to Bur. of Arrears. .... <b>Total</b> .....	Interest. ..... \$4 74 ..... ..... ..... ..... ..... <b>Total</b> .....	\$2,086 73 306 39 1,390 85  \$3,783 97
	\$3,322 18 139 52 102 00 50 00 75 68 94 59 <b>\$3,783 97</b>	Interest. ..... \$4 74 ..... ..... ..... ..... ..... <b>\$3,783 97</b>	\$2,086 73 306 39 1,390 85  \$3,783 97

## STATEMENT No. 24.

Arrears of Assessments on "Streets Opening," October 2d, 1858.

Date of Confirmation	Folio of Ledg.	LOCATION, &c.	Am't returned to Bureau of Arrears.	Am't collected by Clerk of Arrears.	Amount still unpaid.
1839.					
Feb'y. 9,	72	7th avenue, opening, 21st to 129th street.....		27 86	.....
Sept. 14,	11	2d avenue, opening, 29th to 86th street.....		156 00	.....
Sept. 30,	28	41st street, opening, East to North river.....		23 00	.....
1840.					
May 6,	21	10th av., opening, 71st st. to Kings Bridge road.....		2 00	.....
1846.					
Mar. 1,	64	11th avenue, opening, 32d to 47th street.....		25 24	.....
1851.					
May 12,	7	Lexington avenue, opening, 42d to 66th street..	15 00	.....	15 00
Oct. 9,	13	78th street, opening, 3d to 5th avenue.....	110 94	120 94	.....
1852.					
Jan. 5,	21	Washington st., opening, Gansevoort to 12th st.	601 00	460 00	141 00
May 1,	98	84th st., opening, 9th Avenue to Hudson river..	1,126 99	839 77	287 22
	103	Liberty st., opening, Broadway to Greenwich st.	12,864 83	5,294 12	7,570 71
May 24,	97	Bloomington road, opening, 10th av. to 86th st.	5,306 50	2,589 00	2,707 50
July 19,	98	51st street, opening, 10th avenue to Hudson river,	930 75	243 00	687 75
	65	59th street, opening, 5th avenue to Broadway...	93 05	93 05	.....
Oct. 19,	115	119th street, opening, 4th to 5th avenue.....	4,703 61	2,464 01	2,239 60
Nov. 1,	75	Stuyvesant square, opening.....	2,600 30	1,425 57	1,174 73
1853.					
Jan. 10,	94	Beekman st., widening, Park row to Pearl st...	40,375 00	36,227 00	4,148 00
Mar. 8,	127	62d street, opening, 5th to 8th avenue.....	3,705 00	1,227 00	2,478 00
Mar. 15,	35	120th street, opening, 4th to 6th avenue.....	949 95	147 20	802 75
Sept. 15,	150	123d st., opening, 3d avenue to Mount Morris sq.	2,416 00	729 00	1,687 00
Dec. 8,	519	4th avenue, opening, 38th to 135th street.....	75,000 60	26,111 53	48,889 07
Sept. 7,	222	85th street, opening, 3d avenue to East river...	1,795 54	593 64	1,199 90
	223	93d street, opening, 3d avenue to East river...	1,231 51	682 11	549 40
	212	11th avenue, opening, 48th to 59th street.....	7,349 00	1,758 50	5,590 50
	272	11th avenue, opening, 107th to 144th street.....	14,035 19	3,902 48	10,132 71
Sept 17,	221	11th street, opening, Dry Dock st. to East river.	694 35	278 93	415 42
Dec. 29,	235	61st street, opening, 3d to 5th avenue.....	502 00	492 00	10 00
1855.					
Jan. 4,	290	129th, 130th & 131st sts., op'g, 10th av. to H. R.	4,864 00	1,572 50	3,291 50
April 1,	331	Canal and Walker streets, widening, &c.....	160,150 00	42,365 42	117,784 58
April 28,	317	122d street, opening, 3d to 4th avenue.....	3,934 00	53 00	3,881 00
	330	Park place, opening to College place.....	3,156 00	2,571 00	585 00
May 1,	362	Duane street, widening, Broadway to Hudson st.	64,071 00	30,305 00	33,766 00
June 15,	299	83d street, opening, 8th avenue to Hudson river,	5,159 26	3,002 56	2,156 70
	370	80th street, opening, 5th avenue to East river..	5,387 22	288 50	5,098 72
Aug. 9,	344	84th street, opening, 8th to 9th avenue.....	3,007 00	2,239 25	767 75
Sept. 29,	334	9th av., opening, Bloomingdale road to 125th st.	36,966 52	10,388 00	26,578 52
Oct. 22,	351	92d street, opening, 5th avenue to East river...	3,714 00	348 00	3,366 00
Nov. 1,	395	55th street, opening, 5th avenue to East river...	5,321 23	3,473 96	1,847 27
1856.					
Feb. 19,	414	60th street, opening, Hudson to East river.....	3,325 66	979 75	2,345 91
Mar. 2,	424	62d street, opening, Hudson to East river.....	4,241 48	256 12	3,985 36
	431	61st street, opening, 8th avenue to Hudson river,	2,896 30	434 71	2,461 59
Mar. 9,	433	Avenue A, opening, 80th to 93d street.....	2,079 54	156 86	1,922 68
May 1,	513	Bowery, extending.....	148,396 00	83,695 00	64,701 00
Aug. 1,	521	1st avenue, opening, 42d street to Harlem river.	36,394 13	4,917 50	31,476 63
Oct. 1,	508	Cliff street, widening.....	1,156 67	600 00	556 67
1857.					
Feb. 3,	485	Avenue D, opening, 10th to 14th street.....	337 00	15 00	322 00
		Total.....	\$670,964 12	\$273,986 58	\$396,977 54

## RECAPITULATION.

Amount returned by Street Commissioner to Bureau of Arrears.....	\$670,964 12
Total amount collected by Clerk of Arrears.....	273,986 58
Less amount collected by Clerk of Arrears, not ret'd by Street Com.	244 10
Amount still due the Corporation on "Streets Opening,".....	\$396,977 54

## STATEMENT No. 25

FINANCE DEPARTMENT, COMPTROLLER'S OFFICE, }  
 New York, Sept. 1st, 1858. }

To A. C. FLAGG, *Comptroller.*

Amount of revenue collected by me during the year ending June 30th, 1858 :

Dock and slip rent .....	\$156,382 81
Interest on bond and mortgage .....	32,427 33
Ground rent.....	22,684 17
Market cellars.....	14,978 51
House rent.....	16,067 66
Ferry rent.....	99,533 33
Water lot rent.....	6,092 08
Commt. of water lot rent.....	6,295 23
Principal on bond and mortgage.....	85,547 75
Interest on Fire Loan bonds and mortgage.....	4,241 20
Common land rent.....	60 00
Central Park rent.....	605 75
Night soil.....	1,194 66
Dock building.....	753 84
	<hr/>
Total.....	<u>\$446,863 82</u>

Respectfully submitted,

JOSEPH ROSE, *Collector City Revenue.*

STATEMENT No: 26.

CASTLE GARDEN.

SUPREME COURT—GENERAL TERM.

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PHILIP FRENCH and CHRISTOPHER HEISER, )

*agst.*

The MAYOR, &c. of New York. )

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WM. M. EVARTS and R. H. BOWNE, *for plaintiffs.*

A. R. LAWRENCE\*, JR., *for defendants.*

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*Opinion*—DAVIES, Justice.

The question in this case is not, What are fixtures which a tenant is at liberty to remove on the expiration of his lease? but, What did the lessees covenant with the lessors they would surrender and suffer to remain on the demised premises on the termination of the lease?

The covenants of the lease are, that on the last day of the term the lessees will surrender the demised premises, "and all the improvements that may have been placed thereon by the said parties of the second part" (the lessees); "and which improvements are to belong to the said parties of the first part," (the lessors,) "and all of which are to be surrendered up in as good state and condition as reasonable use and wear thereof will permit, damages by the elements excepted."

The terms of the lease are, therefore, very broad, and would seem



to comprehend all and every erection, improvement or addition made, put or erected upon said premises during the continuance of the lease. It was manifestly in contemplation of the parties to the lease, at the time of making it, that extensive improvements, changes or alterations were to be made by the lessees to adapt the demised premises to such uses and purposes as they might wish to put them to, and that these alterations and improvements were to be made at the expense of the lessees.

The lessors consented to such alterations and improvements, on condition that at the expiration of the lease they were to belong and become the property of the lessors ; and the lessees, in consideration of such permission to make alterations, repairs and improvements, on the expiration of the lease, to surrender them up in as good state and condition as reasonable use and wear thereof would permit.

The covenant is to surrender *all* the improvements that may have been placed thereon. Improvements, clearly, in the lease here used, embrace every addition, alteration, erection or annexation made by the lessees during the demised term, to render the premises more available and profitable, or useful or convenient to them. It is a more comprehensive word than " fixtures," and necessarily includes it, and such additions as the law might not regard as fixtures. It would be difficult to select a more comprehensive word ; and where the parties say that all improvements which may be placed on the premises shall belong to the lessors, it is difficult to say what, if anything, would be excluded.

Such, we think, is the view taken by the Common Pleas of England in a case not dissimilar to the present, *West vs. Blakeway*, 2 Manning & Grainger, 727.

In that case the tenant had covenanted to yield up at the expiration of his term all erections and improvements erected, made or set up during the term ; and it was held that this covenant was broken by the removal of the sashes and frame-work of a green-house erected during the term, the frame-work of which was laid upon walls built for the purpose of receiving it, and embedded in mortar thereon.



The Judges thought the parties had purposely adopted the words "erections and improvements" for the very purpose of avoiding all discussions as to what might be considered as coming within the description of a fixture.

It is very apparent that the Court in this case did not place their judgment on the assumption that the green-house was a fixture, but on the covenant to surrender all erections and improvements, and that those words were more comprehensive than fixtures.

We think the parties in this case intended, the one to surrender, and the other to receive and accept at the termination of the lease, all the improvements which should be placed thereon by the tenants during the lease, and that such improvements embraced all additions, erections or alterations made by the tenants during the term, and such as were used by them in the enjoyment of the lease.

On its expiration they became the property of the lessors, and they had a right to retain them.

It is difficult to see upon the principles here enunciated that any of the articles enumerated in the complaint in this action are not embraced in the covenants of the plaintiffs to surrender them. If any of them are not, then the plaintiffs will be entitled to recover for such, and such only.

A new trial must be had, costs to abide the event.

## STATEMENT No. 27.

## SUPERIOR COURT.

JAMES B. BRADY, <i>agst.</i> The MAYOR, &c. of the city of New York.	}
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A resolution was passed by the Common Council, in June, 1854, directing that curb and gutter stones be set, and flagging laid on both sides of Eighty-third street, between Third avenue and Avenue A, and the old curb and gutter reset, and the old flagging relaid where necessary, under the direction of the Street Commissioner.

In pursuance of this resolution, Mr. Furey, the Street Commissioner, issued an advertisement for proposals for doing the work. The advertisement required that estimators should state in their proposals "the price for furnishing and setting curb and gutter stones, per running foot, including the necessary regulating of the street, and removing or furnishing earth, if required; the price per square foot for flagging, including the regulating of the sidewalks, and the furnishing the sand and gravel in which it shall be laid, and covered, &c.; the price per cubic yard for removing rock, if any should be found."

It also stated the following as "the estimate of the work and materials by which the bids will be tested, viz: 3,840 running feet of curb and gutter stone, and 15,600 square feet of flagging."

The general ordinance of 1849, in relation to work done or supplies furnished for the Corporation, requires that each proposal issued by a head of department for work to be done, shall state the nature and intent as near as possible, of the work required; see ordinance, Sec. 493, sub. 2.



There were four bids received by the Street Commissioner, under the advertisement issued by him, viz: John Slattery, B. McCabe, James B. Brady, and J. Hodgins. Messrs. McCabe and Brady alone bid upon or estimated for rock excavation, the former offering to excavate rock for \$5 per cubic yard, the latter at \$25 per cubic yard.

It will be at once observed that the lowest bidder upon rock excavation, and consequently the lowest bidder upon the whole work, could not be ascertained, because there was no estimate of the probable amount of such excavation contained in the advertisement or proposal of the Street Commissioner. Mr. Brady was the lowest bidder upon setting curb and gutter, and flagging, and as these were the items by which the comparative amounts of the bids were to be ascertained, the contract was awarded to him. Upon the completion of the work in November, 1854, it appears by the surveyor's return, that the contractor had excavated 943 cubic yards of rock, and that he was therefore entitled to receive for that kind of work alone the enormous sum of \$23,575: the contract had been awarded at the estimated sum of \$3,709. Upon these facts being brought to the notice of the Comptroller, and upon an examination of the contract, he immediately took the ground that the contract was void, because it had not been given to the lowest bidder, and a communication was subsequently addressed by him to the Common Council, stating the facts and his opinion thereon. Mr. Dillon, the Corporation Counsel, also gave an opinion to the Board of Aldermen, in December, 1855, that the contract was void. In August, 1856, however, an assessment was confirmed by the Common Council, to defray the expenses of the work. The assessment amounted to \$28,746, \$23,653 85, of which was assessed upon the Corporation. Seventy per cent. of the contract price had been paid to Mr. Brady, before the discovery of the illegality of the contract. Notwithstanding the confirmation of the assessment, the Comptroller refused to pay the contractor the balance. Mr. Brady then commenced an action in the Superior Court, against the Corporation, to recover the balance. The cause was referred to ex-judge Cowles, who decided that the contract was void, but that the confirmation of assessment amounted to an agreement on the part of the Corpora-

tion to pay the contractor the contract price, and that the same was binding. Accordingly, the Referee gave judgment against the city for \$8,827 92. From this judgment the defendants appealed to the General Term of the Superior Court, where the cause was argued in October last, by Mr. Lawrence, the Assistant Corporation Counsel, for the appellants and by Mr. Willard, for the respondent. The General Term reversed the judgment, and ordered a new trial. By the opinion of the Court, which has been recently filed and which was delivered by the Hon. Lewis B. Woodruff, it appears that the following were the grounds of its decision, viz:

1. That the Charter of 1853 requires all work involving an expenditure of more than \$250 shall be done by contract, on sealed bids, and that all such contracts, when given, shall be given to the lowest bidder. A contract entered into by the officers of the Corporation, in violation of this provision, is illegal and void, and imposes no obligation on the city.

2. That although bids are advertised for and received, yet if they are tested by a comparison which brings into view only a part of the work contracted for, and by such means the contract is awarded to one who was not in fact the lowest bidder, the contract is invalid.

3. Where the officers of the Corporation called for bids for flagging sidewalks, and laying a curb and gutter, and the making of excavation of earth and rock, and stated that the lowness of the bids would be tested only by the price at which the bidders offered to lay the flagging and curb and gutter—Held that a contract awarded upon such a test, when it was impossible to determine by such test who was the lowest bidder, was void in respect to the excavation.

4. Where the contract under which the work is done is void, because entered into in violation of the charter, the contractor cannot recover for the work in any form, neither under the contract nor upon a *quantum meruit*.

5. A subsequent ratification of the contract by the Common Council, whether before or after the work is done, does not make it binding on the Corporation.

6. When the officers of a corporation do an act, in excess of the corporate power, the corporation is not bound, and when the statute under which the corporation acts, restricts its action to a particular mode, none of the agents through whom the corporation acts can bind it in any other than the mode prescribed.

7. The officers of the Corporation cannot, therefore, in such a case, bind the Corporation by accepting the work, or confirming an assessment to pay the expense thereof.

8. Those who deal with a corporation, whose mode of action is thus limited, must take notice of the restrictions in its charter, and see to it that the contracts on which they rely, are entered into in the manner authorized by the charter.

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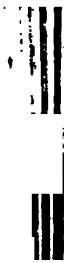
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