

C O P Y.

LOCAL TAXATION OF CORPORATIONS IN NEW YORK CITY.

Under the general laws of the state, corporations are to be taxed in the same manner as elsewhere in the state. The valuation and the mode of making it up by the local assessors is not uniform, either as to the mode of ascertaining the kind of property taxable or the amount of the valuation. The Statute (Laws of 1885, Ch. 201) provides that real estate shall be assessed at its full value. The assessors do not generally regard this law, but make the assessments as was done before the law was enacted.

In some places all kinds of real property is assessed (valued) at from 40 to 60 per cent of its full value, except that owned by a corporation, that is or may be assessed at its full value or cost price.

The question as to what should be regarded as real estate and what as personal property is very important, as will be hereinafter shown. The Revised Statutes, Part 1, Ch. 13, title 1, as amended by Laws of 1881, Chapter 293, and further extended to electrical companies by Laws of 1886 Ch. 659, is the statute law at this time defining real estate.

The rate for local taxation of property for state purposes is the same upon all kinds of taxable property, and in all places in the state; but the rate of valuation is different in different localities, and the effect of this upon the revenue of the state is the same as a change of the rate of taxation.

The state may lose one-half of the revenue it is entitled to by one-half reduction in the local valuation; the proportion of loss by the state is the proportion of decrease of the valuation in any location from the legal standard, which is the market valuation of the property as before stated, or in some instances, the amount of the capital of a corporation that is expended for real estate or the cost of its works within the state.

In many kinds of corporations, the statute provides how much of its capital may be put in real estate. Other kinds of corporations are allowed to hold all the real estate that is necessary for their business.

Corporations that are locally taxable upon their property under the N. Y. Revised Statutes before stated, are taxable upon both real and personal property (with some exceptions of personal property specified by the statute). The value of the capital stock is locally taxable, and so are the holdings of personal property. This local taxation is for state and local purposes. The real estate is taxable the same as if in the hands of an individual, without any deduction on account of any bonds or mortgages upon it or any indebtedness of the corporation. A domestic corporation may have the assessed value of its real estate and all its indebtedness deducted from the value of its capital stock and personal property. This deduction may and often does wipe out the entire valuation of the capital stock and personal property of a corporation so that it is not locally taxed at all.

The state tax on corporations, under the law of 1881, is placed upon the entire value of the capital, real and personal property, without regard to any indebtedness of the corporation. This state rate of taxation is fixed at one and a half mill on the valuation. In certain cases this is all that the state can get by reason of the mode of local taxation. This is much less than the state would be entitled to if section 8 of the law of 1881 did not prevent it. For instance, the state rate applied to local taxation of real and personal property, in 1894, was 2 18/100 mills on the dollar of valuation. A corporation that had no real estate and had an indebtedness that was shown to be more than its assessed value of capital and personal property, was not subject to this tax. But if it had any real estate, that was subject to this state tax of 2 18/100 mills on the dollar, according to its value.

Now, here is the point I wish to make. That if property that is taken by the assessors, and put on the assessment roll as personal property, instead of real estate, the state may and does often lose the entire local tax of 2 18/100 mills which it would get if the property was assessed as real estate.

Again a corporation that is taxed by the state under the law of 1881 (S 8) is not locally taxable upon its property, only the real estate it holds.

When the local assessors regard all the property of a corporation as personal property, it is thus not locally

taxable for state purposes. This is a great loss to the state and a great saving to many corporations located in New York City, where the practice has been to place a very large amount of property of certain kinds of corporations on the assessment roll as personal property, while the real estate valuations were proportionately small. This is particularly true of the Elevated Railroad and the Trolley and Cable Railroads in New York City. Their rights of way were placed at a comparatively low valuation as real estate, and, in one instance, the capital stock and personal property was assessed at over seventeen million dollars, and the Court held that the Assessed value of the real estate and the bonds and other indebtedness which were shown to the assessors to exist, should be deducted from the said assessed value of the capital stock and personal property of the Railroad. This entirely wiped out the assessed value, and the capital and personal property escaped local taxation. (See report of Judge Beach's decision in New York World, of Dec. 5th, 1894.)

The Court of Appeals has decided how far the property of the Elevated Railroads can be taxed as real estate in 82 N. Y., p. 459. See also 40 Hun. p. 598. Laws 1881 Ch. 293.

The same rule has been applied by the assessors in New York City to Telegraph, Telephone and Electric light corporations, for several years. Their lines, dynamos, batteries, machinery, &c., are locally taxable as real estate

under Laws 1881, ch. 293, and Laws 1886, ch. 659, They all have assessed real estate and outstanding bonds and other indebtedness which the local assessors deduct after fixing the amount of their capital and personal property on the assessment roll--which, in many instances, render them free from local taxation for nearly all their valuable property. Practically this class of corporations are only taxed upon their real estate.

From my personal observation I believe that more than ninety-five per cent. of the entire property of telegraph, telephone and electric light companies in the City of New York should be assessed as real estate and the Elevated, Cable and Trolley Railroad property at not less than seventy per cent as real estate. What property have some of these corporations besides their lines and their appurtenances, but a very small supply of office furniture? My estimate is that there is now not less than thirty million dollars in property of that class of corporations that can and should be assessed as real estate in New York City in excess of any assessment now against them upon the local assessment roll in said New York City.

This shows that the state loses not less than sixty thousand dollars revenue per year by way of this mode of assessment in New York City alone.

(The amount lost in other large cities by not having the law of 1886, ch. 659 applied to electric light and Trolley Railroad companies, I have not estimated.)

Again, this sum of thirty million dollars valuation would be taken into consideration by the state Board of

Assessors, in the equalization and apportionment of the state tax to be raised on the taxable property in New York City.

The total increased valuation of taxable property in the state would have a perceptible tendency to lower the rate of direct taxation by the state as well as lower the rate of local taxation upon individuals, because the more the taxable valuation the less the rate to obtain a required sum.

Un regard to the local taxation of foreign corporations in New York City, the practice is to assess the value of real estate and personal property in the state, but not to make or allow any deductions upon the real estate or value of the personal property employed in the state on account of any indebtedness in the state or elsewhere, and to tax all the property of such corporation within the state, some as real estate and some as personal property. Under such circumstances it makes much less difference whether the property is regarded as real or personal property, as it is all locally taxed. But when it pays the state tax under the law of 1881, the personal property is not locally taxed for the state, to wit, in 1894, the local rate on personal property of corporations that paid the state tax on capital in New York City, was \$1.585 per hundred, while on other personal property, it was \$1.79 per hundred--a difference of little more than two dollars on a thousand valuation in favor of corporations that only paid one dollar and a half per thousand, being fifty cents less per thousand to the state under the law of 1881. It thus appears that the state, in many instances, may be getting less tax under

that law of 1881 than it would under the former mode of local taxation for state purposes. But the courts have construed the mode of fixing the amount of capital employed in the state of such corporations as have a portion of their capital employed out of the state, to such an extent that as the law now stands, the state has an increased revenue under it. But that rule does not apply to corporations that have all their capital employed within New York State. In such case there may be and are instances where the state gets a less revenue under the law of 1881 than it would if the capital and personal property of all corporations were still subject to state local taxation. For instance, the state gets a tax of one and one-half mill on each dollar of valuation by the direct tax on the capital of a corporation that has no real estate. This exempts all that kind of property, and the personal property, from state local taxation (S 8). If that capital was all in personal property subject to state local taxation, in 1894 the state would get 2 18/100 mills on each dollar of valuation. It therefore behooves the state to have all the property of corporations locally assessed as real estate that the laws permit. In such case the state gets on the real estate 1 50/100 mill plus 2 18/100 mills on each dollar of such valuation, which makes a total tax of 3 68/100 mills on the dollar on the real estate. If it is locally assessed as personal property, only the direct tax of one and a half mill can be obtained in any event.

The extent of the errors and grievances above set forth have not been ascertained in other large cities. It can usually be found where the large electric light companies have plants and the trolly railroads and elevated railroads are.

Now, therefore, what I contend is the proper and legal mode for the local assessment and taxation of the property of corporations is this:

1. Assess all the property as real estate that the law permits.

2. Find the value of the capital stock and from it deduct the assessed value of the real estate in the state, if paid for out of the capital.

3. Assess all the personal property at its value.

4. Deduct the amount of any indebtedness by way of bond and mortgage or otherwise, from the value of the personal property.

5. Thus leaving the value of the capital, after deducting therefrom the assessed value of the real estate, and other exempt property specified in the statute, § 3 the balance of the capital to be taxed without any deduction of any indebtedness. If this is thought not to be legal, the assessors should still do it and have the matter determined by the courts.

The attempt to apply a remedy in New York City without any attempt at present elsewhere cannot be an objection. It can now be applied in New York City in time for the

assessment and taxation for the year 1895, at any time before April 1st next. In other places, the limit of time is several months later for the year 1895.

This would be a great innovation on the mode of assessment and taxation of the property of corporations in New York City. Is that any reasonable objection to it? This is an age of reform and improvement, and we must meet it, or our successors sooner or later will have it before them, and judge our course in such practical and important matters. Will there be any one to plead ignorance on our part? Will we ask that our ignorance excuse us from the plain mandates of the law, which is for the benefit of the people?

If the law is a hardship, let it be repealed. So long as it is on the statute book, let it be enforced.

New York, January 23rd, 1895.

(Signed) R. S. GUERNSEY,
58 Cedar Street.

City of New York,
Department of Taxes and Assessments,
Stewart Building, 280 Broadway.

Commissioners,
Edward P. Barker,
President.
John Whalen,
Joseph Blumenthal.

April 5th, 1895.

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Hon. William L. Strong,

Mayor, etc.

S i r :

By direction of the Commissioners of Taxes and Assessments, I transmit herewith, the report of this Department, for the quarter ending, March 31st, 1895.

Very respectfully,

Chas. H. Woodhull
Acting Secretary.

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CITY OF NEW YORK.
OFFICE OF THE MAYOR.

May 9th, 1895.

Hon. Edward P. Barker,
President of Tax Board,
New York.


Dear Sir:-

The Mayor directs me to advise you that a public hearing
will be held at this office on Thursday, May 16th, 1895, at 12 M.,
on Assembly Bill No. 2554, entitled

A N A C T

To amend section nine hundred and twenty-nine of
the laws of eighteen hundred and eighty-two, entitled
"An Act to consolidate into one Act and to declare
the special and local laws affecting public interests
in the City of New York," in relation to the sale of
lands for taxes, assessments and unpaid Croton water
rents.

Very respectfully,


Secretary.

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ASSESSMENT OF CORPORATIONS.

The mode of ascertaining the property of corporations liable to taxation is as important as is the mode and extent of taxation. It is this that may make a tax oppressive or odious, or make it of no effect- if a law for ascertaining the taxable property of corporations is not enforced, the tax under it will be of little value.

Although the State of New York has long felt the harmful effects of the neglected enforcement of the tax laws and has from time to time attempted to find a remedy for obtaining more revenue with the least hardship upon the individual taxpayer, it seems that the enforcement of the tax laws already existing have been overlooked- we mean the mode of ascertaining taxable property, where the property of an individual has been looked after sharply, but the property of corporations have been allowed to escape a large part of a just tax upon property according to its value.

The Statute law from time to time can well be followed to prove the many ineffectual attempts to reach property liable to taxation.

The revised Statutes of 1830 provide (Part I Chap. 13 2, Art. 2, Vol. I. p. 399) that " between the first days of May and July in each year the local assessors shall proceed to "ascertain by diligent inquiry the names of all the taxable "inhabitants in their respective towns or wards, and also "all the taxable property real and personal within the "same for purposes of assessment" (8).

The time in which to make said inquiries in cities and villages is now designated in the respective charters of ~~xit~~ cities and villages.

Whatever difficulty may arise in regard to ascertaining the property of individuals it was then and is now slight compared with like inquiries in regard to corporations. In order to facilitate and help the assessors- it was further provided in section 3, title 4 of the same chapter that corporations should make a report to local assessors of the amount of the capital paid in and the amount thereof expended for real estate as is owned by them Sec. 3-4-5- as amended by chapter 654 Laws 1853, Section 7 as amended by Chapter 202 Laws 1892 direct the manner of the making up of the assessments roll and the law of 1857, Chapter 456 directs the mode of assessments of the property of corporations that are required to make said statement to the assessors.

At ~~that~~^{the} time (1855) it was comparatively easy to ascertain the extent and ownership of real estate as defined by Title I of said Chapter (p.387). Railroad corporations were about the only corporations that there was any necessity of applying the strict rule of reporting its property and the value etc. This was reported to the local assessors by them but other corporations were generally allowed to state verbally to the local assessors such information as was asked of their officers, personally.- Very little inconvenience or injustice resulted from this lax mode of information at that time about ascertaining the actual value of real estate, because it was visible and could be seen and described and its value might be ascertained by observation and comparison with other real property.

This was permitted without observing much injustice in allowing the undervaluation of the real estate owned and used by corporations.

Section 4 of the said Laws of 1853 required that corporations shall also deliver to the State Comptroller, on or before the first day of July in each year, the same kind of statement of their property that they delivered to the assessors.

It was not until the definition of taxable real estate was extended by amending the Revised Statutes by Chapter 293, of the Laws of 1881, so as to include almost every structure upon land and above and under streets and roads and private grounds and on river bottoms, mains, pipes, tanks &c., that great difficulty arose. This law is still further extended by Chapter 659 of the Laws of 1886, as to the kind of property that shall be taxed as real estate. Under Laws of 1878, Chapter 203, pipelines were locally assessed as real estate.

Now after fourteen years existence of that Law which is more important and necessary in cities where many kinds of pipes are used for water, steam, heat, power, telegraph and telephone wires and cables, pneumatic tubes, pumping oil &c., all under ground or under water, and when they are overhead or above the ground and can be seen but their ownership cannot be ascertained, whether belonging to the public or to individuals or corporations, the necessity of a law requiring a statement from corporations as to the extent and value of such kinds of property is imperative and a matter of justice to all tax payers.

Most of that kind of property is in use by corporations

and it is upon or under public property that is supported by individual tax-payers.

In the large cities the large corporations that own the kind of property that is ^{the} most difficult to ascertain the ownership, value and extent of it for the reasons above stated, never make that report to the local assessors or to the State Comptroller.

The said required statements are important and necessary in ascertaining the property that is taxable as real estate, but are also necessary to ascertain the value of the assets of a corporation so as to properly tax the capital stock of such corporation. Equitable Gas Light Co. vs Barker, 144 N.Y. 94, Laws 1857 Chap. 456.

Where no report is made the assessors must make diligent inquiry and find out the ownership of such property and the value of it. The practical working of this in large cities is that of mere guess work as to value and ownership of that kind of property, and more than all an omission from the assessment roll of not less than half of that kind of property.

It can readily be ascertained from the assessment rolls in any city the assessed valuation of the property of corporations, real and personal, separately stated and the amount of tax levied and assessed thereon, state and local separately, each year.

In more than eight cities in New York State, it amounts to an omission of millions of dollars of property taxable as real estate. The annual reports of the State Rail Road *Comrs* will show to what extent this applies to street railroad property when compared to assessment rolls. There are other special reports that will give something of an idea

the extent and value of the property of other corporations.

In the City of New York where this requirement is obviously most important and necessary and the corporations have much of that kind of obscure property, and where the Tax Commissioners annually send out printed forms of questions to be answered by corporations, for purposes of annual taxation, those that have the largest and most valuable holdings of said most difficult, obscure and hidden kinds of property entirely disregard the answers relating to it, and fail to state that kind of property in any manner. This is particularly true of those corporations that are taxable under Chapter 659, of the Laws of 1886.

Who is obtaining the benefit of this omission to report to the local assessors and the comptrollers, the ownership and value and cost of this kind of property? It is the corporations by having undervaluation and less tax upon it. This effects the individual tax payers that have all their property assessed and taxed according to its value.

If by this means the corporations were assessed and taxed to an excessive extent, would they be willing to let the matter rest in oblivion?

It is also provided by Section 4 that the like statement shall be delivered to the State Comptroller on or before the first day of July, in each year. This is eminently proper and necessary so as to be accessible to the State Board of Assessors.

It is the duty of the State Board of Assessors to look after these local assessments and ascertain the actual value of taxable property, when they apportion the levy of State tax upon counties.

They usually let the matter rest in other parts of the State but add, in some instances, one hundred millions of taxable property in New York City to the total assessment roll here, and the property of individuals must bear the additional burden.

What is the remedy now, to compel other corporations to make the important report to the local assessors and what is the penalty if they make no report to the local assessors? The answer is, no available remedy and no penalty! There is a nominal penalty that can be applied but never has been exercised because it is so cumbersome. It is provided by Sections 5 and 6 of the same Statute that in case the reports of the property were not made to the local assessors and the State Comptrollers each year, that the State Comptroller shall report the same to the Attorney General, and he may commence an action to recover a penalty of \$250.00 from such delinquent corporations, but if such corporations make the reports and pays the cost of the prosecution it will be excused, s.6- if it was not a wilful disregard of the Law.

The local assessors have no remedy under the Statute but must rely upon the action of the State Comptroller and the Attorney General.

It is a bungling way of enforcing the requirements of the Statute. If the prosecution of the delinquent corporation is promptly made the statement from the corporation cannot be obtained in time to have it placed upon the assessment roll for that year, and the benefit that might be derived by that course will be lost.

It has always worked admirably in preventing any action under the Law, and nothing has ever been done or any attempt made to enforce the Law requiring said report.

The remedy should be placed in the hands of the local assessors by statute, and a report to them might be promptly enforced by mandamus in such cases of neglect.

This should be authorized by Law in addition to the Statutes existing, already referred to.

If the Statement was made to the local assessors it would soon be in the hands of the State Comptroller and the annual reports of the Board of Supervisors would show how much each corporation was locally assessed upon real estate and also upon its personal property, and thus it would readily be seen whether the local assessments had been as full as the Law requires, and also whether the property has been assessed as real estate or personal property and thus the annual tax for State purposes upon the real estate of all corporations would be enforced as the State Board of Assessors would then have facts and figures to make their apportionment of state tax upon taxable property in counties, and not have complaints made of unfair and unjust equalization of valuation and consequently unequal taxation.

There is a widespread opinion among assessors and courts that it makes no difference in taxation whether corporate property is assessed as real estate or as personal property- so long as it is all assessed.

The Court of Appeals, in an Opinion, took occasion to say, in accordance with the brief and points of counsel in the case of Equitable Gas Light Co. vs Barker, 144 N.Y. p.94, that it made no difference in taxation whether the property of the

company was assessed as real estate or as personal property, so long as it was all assessed. This is erroneous,

I have already shown in my statement of January 23rd, 1895, that under the present Law of 1880, for the taxation of corporations for state purposes, that it is of vital importance to the extent of the local taxation of the value of real estate at the annual rate of State taxation without any deduction, while as personal property it cannot be locally taxed at all for State purposes- and while it is not taxable under the Law of 1880, any indebtedness and other exemption may be deducted from the value of personal property of corporations and that this is frequently carried to such an extent as to virtually exempt from local taxation the largest portion of property belonging to corporations.

It should be borne in mind that the corporations above mentioned are not only exempted from local taxation for State purposes, but the stock of the corporation, when in the hands of an individual may be exempt from local taxation for any purpose because the debts of an individual can be deducted from the value of personal property by him---(R.S.Part.I, Chap. 13, title I, S.7) The obvious effect of this is that an immense amount of ~~property~~ this property is not taxed at all.

It is obvious that the law about statements from corporations should be amended or added to in some manner. This should be done at once so as to have the benefit of it in time to apply it to the assessments for the year 1895.

It may be well to mention the fact that corporations are not now assessed upon their property for local improvement such as opening, regulating, grading and paving of streets, or for sewers and any other matters of like nature which indi-

viduals are. They are omitted from the assessment list for such purposes on the grounds that they are not benefitted by such improvements, yet when streets are opened, graded and paved, and sewered and improved, and become thickly populated in consequence of such improvements, which are paid for by the other adjoining property owners, and thus become profitable for corporations, they are ready to take them for their own purposes without paying anything therefor, or without any contribution towards the improvements that are thereafter made.

New York, March 19th, 1895.

R. S. Guernsey
R. S. Guernsey,
#58 Cedar Street.

I prepared a proposed law improving local assessors after 20 days notice to corporations & their failure to report, to apply for writ of mandamus to compel report to them. Mr Ainsworth had the bill in charge & I do not know how it was disposed of.
June 18th 1895 *R. S.*

Mr Barker has a copy of this
R. S.

ef

ASSESSMENT OF CORPORATIONS.

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~~Please copy &
return to R.S.G.
58 Cedar St~~

R.S. Gurnsey
58 Cedar St

COMPARATIVE STATEMENT FOR THE YEARS 1894 and 1895.

	1895	1894	Increase	Decrease
Insurance Cos.	\$ 2,237.746	\$ 2,989.546		\$751.800
Trust Cos.	4,574.646	6,556.002		1,981.356
Shareholders of Banks	82,343.420	88,218.780		5,875.360
Railroad Cos.	23,874.196	35,988.519		12,114.323
Miscellaneous Res. Corportns.	46,081.818	64,831.461		18,749.643
Miscellaneous Non-Res-Corprns.	18,570.456	20,097.727		1,527.271
Res. Personal	173,841.948	157,742.519	\$16,099.429	
Non-Res. "	19,384.777	13,849.748	5,535.029	
T o t a l	<u>\$370,909.007</u>	<u>390,274.302</u>	<u>\$21,634.458</u>	<u>40,999.753</u>
Real Estate	<u>\$1,646,028.655</u>	<u>\$1,613,057.735</u>	<u>32,970.920</u>	
Total Real & Personal Est.	\$2,016,937.662	\$2,003,332.037	13,605.625	
Valuations 1895-	\$2,016,937.662		Total Increase	\$54,605.378
" 1894-	\$2,003,332.037		" Decrease	\$40,999.753
Increase	<u>\$13,605.625</u>		Net Increase	<u>\$13,605.625</u>



MAYOR'S OFFICE

New York, Dec. 3rd, 1895.

Hon. Edward P. Barker,

Prest. Taxes & Assessment,

New York City.

My dear Sir:-

The Mayor directs me to call your attention to Section 103 of the Consolidation Act, which provides that it shall be his duty once a year to communicate to the Common Council upon the general condition of the City.

To properly prepare such communication he desires me to ask that your Board communicate to him, at an early day, a brief summary of the condition of your Department on the first day of January, 1895, the work that has been accomplished during the current year, together with any suggestions that seem pertinent for the conduct of your Department in the future.

An early and careful reply to the above inquiries will be appreciated by the Mayor.

Very truly yours,

Job A. Briggs
Secretary.

City of New York,
Department of Taxes and Assessments,
Stewart Building, 280 Broadway.

Commissioners:
Edward P. Barker,
President.
Theodore Luttrell
James L. Wells.

a
Jany. 25th, 1896. *189*

Hon. William L. Strong,

Mayor, etc.

Sir: -

By direction of the Commissioners of Taxes and Assessments, I have the honor to transmit herewith, the report of the Department of Taxes and Assessments, for the quarter ending December 31st, 1895.

Respectfully,

Charles A. Lyng.
Secretary.

City of New York,
Department of Taxes and Assessments,
Stewart Building, 280 Broadway.

Commissioners:
Edward P. Barker,
President.
Theodore Luttrell,
James L. Wells.

April 9th, 1896

HON. WILLIAM L. STRONG,
M a y o r .

S I R : -

I beg to transmit herewith a brief on Senate Bill
No. 1377, introduced by Mr. Johnson, and referred to the Com-
mittee on Cities, and am

Very respectfully,

E. P. Barker

Senate Bill No. 1377, introduced by Mr. Johnson, entitled "An Act in relation to taxes, assessments or water rates involved in litigation."

This Act provides, that the Mayor, Corporation Counsel and the President of the Board of Assessors of any of the cities of this State, shall have the power to compromise, settle and discharge any taxes, assessments or water rates involved in litigation with such city for such an amount and in such manner as they may adjudge to be just and fair," etc.

There are many objections to this Act. A general objection is, that it is unnecessary, so far as the City of New York is concerned, inasmuch as it creates a new board to discharge duties which are already provided for in the Consolidation Act, and which said duties are discharged in a manner as therein designated.

The Board of Revision and Correction has the power to correct and finally fix any assessments for improvements that may have been imposed, while any Judge of the Supreme Court, has the power, in his discretion, to cancel or reduce any assessment made by the Department of Taxes and Assessments for the purposes of taxation, when, in his judgment, it may be just and proper so to do.

The work and the results to be attained by the Board of Assessors, and by the Commissioners of Taxes and Assessments have no relation whatsoever.

The proposition to make the President of the Board of Assessors one of a Board, as proposed by this bill, would

produce, if it became a law, a peculiar condition of affairs, inasmuch as the President of the Board of Assessors is an appointee of the Commissioners of Taxes and Assessments, and can only hold office during the pleasure of said Commissioners; and while said Board of Assessors, is in fact a subordinate branch of the Tax Department with defined duties remote from taxation, it would thus be giving a minor bureau officer of the Tax Department, or the President thereof, the right to review or annul such proceedings and action of the Tax Commissioners (the appointing power of the said Assessor), as might be brought before this proposed board.

It must be evident to every member of the legislature, that such a proposition, to give a subordinate a right to review the acts of a superior officer, is clearly improper, and has a tinge of absurdity about it.

If a board is to be constituted to review the action of the Tax Commissioners, no member of the Board of Assessors should be included in it. In conclusion, I have to reiterate, there seems to be no actual necessity for the enactment of this bill, inasmuch as the remedies already prescribed by law now exist, granting to the Court the right to review and correct any tax or assessment for taxation, that may have been imposed.

DEPARTMENT OF TAXES AND ASSESSMENTS.

New York, April 20th, 1896.

Hon. E. P. Barker, President,

Department of Taxes and Assessments.

Sir : -

In answer to the statement of the Secretary of the Department of Docks, of date April 17th, 1896, that certain lands under water on the North and East Rivers, have been occupied without revenue to the City, prior to May 1st, 1895 I beg leave to state that such properties are all assessed, and have been so assessed, excepting Item 8, for taxation, for five or more years by this Department, in detail, as follows:

ITEM 1:

Land under water for platform in : Pennsylvania Railroad
front of bulkhead Between Pier old : Company.
1 & Pier old 2, about 8000 sq ft :
\$2200. :

We have assessed in the First Ward under Ward No. 2325, owner Pennsylvania R.R.Co.; our deputy, however, measured it 7560 square feet, instead of 8000 as you report it.

Item 2:

Land under water for platform in : Lehigh Valley Railroad
front of southerly half of bulk- : Company.
head bet. Piers 2 & 3, about :
13,360 square feet - \$3340. :

We have assessed in First Ward, under Ward No. 2326 Owner Lehigh Valley R.R.Co. - it is described on our books as a little less than 10000 feet.

Item 3:

Land under water for extention to : Cromwell Steamship Co.
bulkhead platform bet. Piers 8 & :
9, about 8535 sq. ft. - \$2133.75 :

We have assessed in the First Ward, under Ward No. 2332, owner N.J.S.R.R.Co., and Cromwell Line of Steamers; described as a little over 11000 sq. ft.

Item 4:

Land under water for platform in : Cromwell Steamship Co.

Item 4:

Land under water for platform in : Cromwell Steamship Co.
front of bulkhead bet. Piers 9 & :
10, about 5300 sq ft. - \$1325. :

We have assessed in First Ward, under Ward No. 2333
Owner Cromwell Line, about 5300 sq. ft.

Item 5:

Land under water for platform in : Central Railroad Com-
front of northerly 48 feet of : pany of New
bulkhead bet. Piers 11 & 12, about : Jersey.
2540 sq. ft. :

(Rental included in lease May 1-95:

We have assessed in First Ward under Ward No.
2335 1/2 owner N.J. Central R.R. Co., described as 2570 sq ft.

Item 6:

Land under water for platform, : Central Railroad Co.
ferry racks, etc. 40126 sq. ft. : of New Jersey.
near the foot of Liberty Street b:
(Rental included in Lease May 1/95:

We have assessed in the First Ward, under Ward Nos.
3061 and 2338, described as Ferry Houses, Bridge & Slip,
etc., " owned by the N. J. Central R. R. Co.

Item 7:

Land under water for platform in : Pennsylvania Railroad
front of bulkhead bet. Communipaw : Company.
Ferry Platform and Pier 16, about :
41 62 sq. ft. - \$1040.50 :

We have assessed in the Third Ward, under Ward No.
1201, owner "Private" or unknown, described as Ferry House,
Slips, Bridges, etc."

Item 8:

Land under water for platform in : Cunard Steamship Co.
front of bulkhead north of Pier :
new 40, about 5054 sq. ft. (Ren- :
tal included in lease of bulkhead :
Feb. 1/96). :

We have assessed in the Ninth Ward, under Ward No.
5047, description "Platform and Slip", owner Cunard S.S. Co.,
5054 sq. ft.

Item 9:

Land under water occupied by plat-: Knickerbocker Ice Co.
form in front of northerly half :
of bulkhead bet. 19th and 20 Sts. :
about 3533 sq. ft. - \$883.25. :

We have assessed in Section 3, Volume 1, under Ward
No. 18, Block 662, described as a little less than 3500 sq.
ft., owner Knickerbocker Ice Co.

Item 10:

Platform in front of bulkhead bet.: Knickerbocker Ice Co.
20th & 21st Sts., about 2830 sq. :
ft., \$707.50. :

We have assessed in Section 3, Volume 1, under Ward
No. 20, Block 662, described as about 188 feet, width not
given, (about 20 feet) Owner Knickerbocker Ice Co.

Item 11:

Land under water occupied by plat-: Swift Beef Company.
form bet. 38th & 39th Sts., about :
2290 sq. ft. \$572.50. :

We have assessed in Section 3, Volume 1, under Ward
Nos. 14 and 15, Block 665, described as 98⁹ x 34² and 98⁹ x
35⁸, embracing the whole area bet. 38th and 39th Streets.

Item 12:

Land under water occupied by en- : Fulton Market Fish
croachment of bulkhead and also : Mongers Association.
by platform bet. Piers 23 & 24, :
about 2484 sq. ft. \$387.25 :

We have assessed in the Second Ward under Ward Nos.
1266 and 1266¹/₂, described as a platform 24 x 83⁹, owner
Estate Stevens and others.

Item 13:

Land under water occupied by plat-: Central Vermont Rail-
form at northerly side of Pier 35, : road Company.
about 2520 sq. ft. \$600. :

In the 7th Ward - No. 4045 represents the bulk-
head immediately north of Pier 35, but does not include
any description of platform, outside of the bulkhead. The
Deputy explains that the whole premises including Pier 35,
presented a most dilapidated appearance and felt that the
assessments placed upon the pier and bulkhead were ample
to cover the whole interests there - so that he thought it
useless to measure them.

Very respectfully,

(Signed)

Frank J. Bell,

Chief Deputy.

City of New York,
Department of Taxes and Assessments,
Stewart Building, 280 Broadway.

Commissioners
Edward P. Barker,
President.
Theodore Lutz,
James L. Wells.

April 22nd, 1896

HON. EDWARD C. O'BRIEN,
President, Department of Docks.

S I R :

On the 17th inst., your Secretary transmitted to me "a list of parcels of land under water, owned by the City, "which were occupied without lease or permit, and without "revenue to the City prior to May 1st, 1895."

This was in reply to my communication to you of the 9th inst., and which was called forth, as I therein stated, by your remark made at a meeting of the Heads of Departments, held in the Mayor's office a short time previous, that your Department is now receiving revenue for lands under water which are not assessed for the purposes of taxation.

Mindful of the importance of your remark, I at once wrote reminding you of it, and asking for a list of these untaxed lands, and since the receipt of your list, I have had a careful examination of the matter made, and I enclose you herewith a report from the Deputy in charge of the Real Estate Bureau, showing that you are evidently misinformed upon the subject, inasmuch as the records of this Department show that all of this property under water, as described by

City of New York,
Department of Taxes and Assessments,
Stewart Building, 280 Broadway.

Commissioners
Edward P. Barker,
Theodore Lintre,
James L. Wells.
President.

Hon. E.C.O'Brien, Sheet #2.

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you, is in each case assessed against the name of the Corporation occupying the same, for the purposes of taxation, and have, with the exception of Items 8 and 13 respectively as the records show, paid such taxes.

Item 8 was not assessed until this year, and was then, for the first, brought to our knowledge by our correspondence with you upon the subject.

Item 13, although assessed for a number of years past, has never paid the taxes imposed, but the records show that it has been sold, by the City, for arrears of taxes.

If there is any more property that you may be similarly in doubt regarding, and will send us a list of the same, we will, with pleasure, give the matter immediate attention, and advise you accordingly.

Very respectfully,

(Signed) E. P. BARKER,

President.

City of New York,
Department of Taxes and Assessments,
Stewart Building, 280 Broadway.

Commissioners:
Edward P. Barker,
President.
Theodore Luttrell,
James L. Wells.

April 22nd, 1886

HON. WILLIAM L. STRONG,
Mayor.

S I R :

I beg to transmit herewith a copy of a communication this day sent to the President of the Dock Department, and in explanation say that the correspondence was occasioned by a remark made by the President of the Department of Docks, at a meeting of the Heads of Departments, held at your office, and in your presence, and for that reason particularly I deem it my duty to send a copy of the same to you.

Very respectfully,



City of New York,
Department of Taxes and Assessments,
Stewart Building, 280 Broadway.

Commissioners:
Edward P. Barker,
President.
Theodore Luttrell
James L. Wells.

August 27th, 1896. 189

T o t h e H o n o r a b l e

W I L L I A M L. S T R O N G,

Mayor of the City of New York.

S i r : -

By direction of the Commissioners of Taxes and Assessments, I have the honor to transmit herewith the report of the Department of Taxes and Assessments, for the quarter ending June 30th, 1896.

Respectfully,

Charles H. Lyng
S e c r e t a r y.

Geo H Eggers

All payments must be made at the Cashier's window. MONEY
in envelopes will not be received.

FOR TAXES, 1896.

NOTE.—See back of bill for “Directions as to the Payment” and “Penalties for Non-Payment” of Taxes, etc.

c. *LePH 1027/12.*

 Before paying this Bill, Tax-Payer should be certain that the SECTION, BLOCK and WARD MAP, or LOT NUMBERS are correct. Compare with Map in Tax Commissioner's Office.

(SEE OTHER SIDE.)

TAXES.—1896.

Amount, \$ _____

Date of Payment, _____

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INFORMATION FOR TAX-PAYERS.

I.—VALUATIONS OF PROPERTY.—The aggregate taxable valuations of property within the City and County of New York, as estimated for the year 1896, are as follows:

Real Estate.....	\$1,731,509,143 00
Personal Estate, viz: Belonging to residents.....	\$245,883,488 00
Belonging to non-residents....	46,468,081 00
Shareholders of Banks.....	82,624,193 00
Total.....	\$2,106,484,905 00

II.—AMOUNT AND RATE OF TAXES AND WHEN LEVIED.—The amount of Taxes imposed by Ordinance adopted at 2 o'clock and 33 minutes P.M. on Thursday, August 27, 1896, was \$44,900,330.28. The rate of Tax upon the assessed valuations of real and personal estate, amounting to \$2,049,363,688, is 2.14 per centum, that is to say, \$2.14 on \$100, \$21.40 on \$1,000. And the rate of Tax upon the assessed valuation of personal estate of such corporations, joint-stock companies or associations as are subject to local taxation thereon, amounting to \$57,121,217, is 1.8276 per centum, that is to say, \$1.82 on \$100, \$18.27 on \$1,000, \$182.76 on \$10,000. The following shows the purposes for which the Taxes were levied:

For State Taxes and Common Schools for State	\$6,402,009 92
For Expenses of the City Government, viz.:	
Interest on the City Debt*.....	\$5,566,597 83
Redemption of City Debt†.....	2,989,901 60
The Mayoralty.....	26,000 00
The Common Council.....	88,800 00
Finance Department.....	316,400 00
Law Department.....	205,050 00
Bureau of Public Administrator.....	13,890 00
Department of Public Works.....	3,270,530 66
Department of Public Parks.....	1,219,255 00
Department of Street Improvements 23d and 24th Wards	633,000 00
Department of Public Charities.....	1,543,417 00
Department of Correction.....	475,999 33
Health Department.....	519,508 00
Police Department.....	5,925,410 30
Department of Street Cleaning.....	3,020,700 00
Fire Department.....	2,345,355 00
Department of Buildings.....	265,000 00
Board of Education.....	5,679,302 59
College of the City of New York.....	150,000 00
The Normal College.....	150,000 00
Department of Taxes and Assessments.....	162,520 00
The Judiciary.....	1,765,929 73
Printing, Stationery and Blank Books.....	277,200 00
Asylums, Reformatories and Charitable Institutions....	1,543,301 68
Municipal Service Examining Boards.....	27,500 00
Bureau of Elections.....	515,294 00
Commissioners of Accounts.....	65,000 00
Judgments.....	125,000 00
Fund for Street and Park Openings.....	250,000 00
Coroners' Salaries and Expenses.....	56,200 00
The Sheriff.....	137,232 00
Register's Office, Salaries and Expenses.....	115,250 00
Miscellaneous.....	650,016 62
Total Appropriations for 1896.....	\$46,496,571 31
Less amount supplied from Revenues of the General Fund.....	2,500,000 00
Add to supply deficiencies, viz.:	\$43,996,571 31
Estimated deficiency in product of Taxes of 1896, from erroneous assessments, insolvencies, etc.....	903,758 97
Total Taxes for 1896.....	\$44,900,330 28

* Exclusive of the amount by law chargeable to the Sinking Fund for the Payment of Interest on the City Debt. † Exclusive of amount provided for by the Sinking Fund.

III.—DIRECTIONS AS TO THE PAYMENT OF TAXES.

1. TAX BILLS.—Persons applying for Bills of Taxes are requested to state whether the Tax is upon Personal or Real Estate; and before paying any Tax Bill, the same should be carefully examined, to see that it embraces all the property on which Taxes are intended to be paid, and that there are no mistakes in the SECTION, BLOCK and WARD or LOT NUMBERS of the Real Estate stated thereon.

2. REAL ESTATE is described and distinguished on the Ward Maps kept in the Office of the Commissioner of Taxes and Assessments, by a separate Section, Block and Ward or Lot Number, and persons applying for Bills for Taxes on Real Estate should be careful to state the correct SECTION, BLOCK and WARD or LOT NUMBERS as shown on the Ward Maps, which can be readily referred to by applicants for bills.

3. ERRONEOUS ASSESSMENTS.—The Commissioners of Taxes and Assessments have power to correct an erroneous assessment on Real Estate before the collection of the tax. The application therefor must be made to these Commissioners within six months from the time the Tax Books are delivered to the Receiver for collection.

4. DISCOUNT ALLOWED FOR PROMPT PAYMENT.—Persons who pay their Taxes before the first day of November next are entitled to a discount at the rate of six per cent. per annum, to be computed from the time of payment to the first day of December next succeeding.

5. PENALTIES FOR NON-PAYMENT.—If any Tax is not paid before the first day of December, one per cent. will be added to it. If not paid before the first day of January, interest is charged at the rate of seven per cent. per annum from the day the books are delivered to the Receiver of Taxes. If personal taxes are not paid by the fifteenth day of January, the Receiver may issue his warrant to the Marshal for their collection by distress and sale.

Prospect Avenue, from Westchester Ave. to Boston road.

The Corporation Counsel has reported, that "by reason of the tax valuations, the Commissioners will be unable to assess the entire cost of the proceeding upon the area which they have determined to be benefited, and that the deficiency, by reason thereof, will amount to \$31.000."

The Corporation Counsel also reports, that the area of assessment cannot be enlarged. He states, however, that "the tax valuations have been raised for the year 1896."

I beg to submit, if the increased tax valuations for 1896 are found to be sufficient to cover the present deficiency of \$31.000, whether it would be advisable to discontinue the present proceeding, paying the cost thereof, and institute a new proceeding, under the increased tax valuations. The cost of the pending proceeding would very likely, not exceed the sum of \$4.000, whereas the increased tax valuation for 1896, upon one piece of property alone, is \$16.700.

Respectfully,

V. B. Livingston.

Sec.

As the Greater New York Charter is now before the Legislature for action, and, as we understand, public hearings are to be given to enable those who are opposed to any features of the proposed charter to present objection thereto, we are constrained, in the faithful discharge of our duties as public officers, to submit the following facts, in regard to that portion of the said charter which affects the Department of Taxes and Assessments of the City of New York.

To preface the subject-matter, we earnestly desire to call your attention to the fact that upon the Department of Taxes and Assessments rests the responsibility of annually raising by assessment of all real and personal property (at the present time exceeding two billions of dollars) the vast sums required for public maintenance, including upwards of one-half of the amount required for State maintenance, and that this responsibility, already great, will be immeasurably enhanced when the Greater City of New York becomes an accomplished fact, with the enormous increase in the area of taxation, which must necessarily follow such consolidation.

The distinguished gentlemen who comprised the Commission on drafting a new charter for the consolidated city, invited from the head of each department criticism on the newly drafted charter, in so far as it was subject to review and criticism by the several departments interested.

This was undoubtedly a wise and judicious act on the part of the Commission, for who were better fitted to determine what existing laws should be retained, and what objectionable laws should be eliminated, than the heads of the city departments, who for years have conducted the business of their several departments in the interest of

the city, and have thus acquired the practical experience which forms the foundation of sound judgment?

In pursuance of this request, the Commissioners of this department, after a careful examination of the proposed charter, so far as it affected this department, prepared and submitted to the said Charter Commission such criticism thereof as, in their judgment they deemed proper.

The final draft of the charter, in the differences which exist between it and the first draft, demonstrates that the judgment of the Charter Commission was finally practically in favor of adhering to the laws affecting assessment and taxation, as they at present exist and are set forth in the Consolidation Act.

When it is stated that the Tax Commissioners submitted to the said Commission a review and criticism of the proposed charter, it is to be understood that such criticism applied only to that part of the charter which was delivered to this department for such action, and only to the provisions therein contained at that time. There is a provision, however, contained in the final draft of the charter presented to the Legislature which was not in the draft submitted to this department for criticism and review, and no opportunity was afforded to approve of it or object thereto.. As the subject has now passed beyond the jurisdiction and authority of the said Charter Commission, the only remedy available is to submit to the Legislature a review and criticism of the matter referred to.

In the suggestions enclosed in a letter which we addressed to the Secretary of the Charter Commission, under date of January 20, 1897, the expression was used: "The duties of all the Commissioners will be increased, and if

they are compelled to give all their time to such duties, their salary should not be decreased."

By this we did not intend to imply that their duties did not require all their time. From the second Monday in January to the first Monday in July the entire time of the Tax Commissioners is taken up with the duties of their office to such an extent that it almost precludes the possibility of engaging in any other occupation, not only during office hours, from nine to four o'clock, but long after office hours. During the rest of the year their attention is constantly required in matters connected with the Department so that the Deputies may, under their direction, as provided by law, assess all real and personal property; in making returns to certiorari proceedings; in examining deferred applications for the reduction, remission and exemption of real and personal assessments; in keeping abreast with the current of decisions and legislation relating to taxation, and with the sales and fluctuations in values of real estate.

The work of the Tax Commissioners is almost exclusively judicial in its nature, and their decisions entail either gains or losses to the city of millions of dollars. The discharge of this duty involves great anxiety, intense thought, ceaseless application, and a large amount of experience, as well as expert and legal knowledge and familiarity with mathematics and accurate accounting. From January to July the resulting physical and mental strain is tremendous, and it is without intermission, day in and

day out, and often till late in the night.

No position in the municipal service could be abused in the hands of unscrupulous commissioners, so greatly as that of the Commissioners of Taxes and Assessments, the power of reduction, remission and exemption of assessments being absolutely within their discretion and final in its nature, subject neither to revision, correction or appeal.

Under the provisions of the Greater New York Charter, these duties will be vastly increased, and from an intimate knowledge of the present work we are justified in saying that no Commissioner can possibly attend to any other business during the whole year than that of the Tax Department, if he intends to devote himself conscientiously to its requirements.

The salaries of the Commissioners, in view of the increased responsibilities and consequent work, instead of being reduced as they are under that instrument, from seven to six thousand dollars, should be materially increased.

The present commissioners make this statement wholly irrespective of their own connection with the department, but because they conscientiously believe that competent and conscientious service cannot be expected for a smaller compensation.

It is also proposed under the said new charter to fix the salary of the Deputy Tax Commissioner at \$2,700. per annum.

If this proposition had been submitted to this department for criticism, by the Commission, it would have been strenuously objected to, and the grounds for such objections might possibly have influenced the Commission to eliminate it from the charter. It is a subject of regret, therefore, that the Tax Commissioners were not advised of

this matter in season, to enable them to take such action.

In the Consolidation Act, which the Commission followed so closely in preparing its draft on the subject of assessments, no mention is made of the salaries to be paid Deputy Tax Commissioners, the framers of that act wisely determining that the compensation to be paid subordinates should be properly left to the judgment of the heads of the several departments, who are naturally better qualified to determine from the personal fitness of such subordinates what they should receive for services rendered the city.

The employees of the Tax Department differ in no essential particular from those of other city departments. There are certain standards by which every employee can be judged, and his capability to discharge and his adaptability for the work allotted to him, defined and demonstrated. It is impossible to concentrate in any city department a corps of employees all of equal merit, and until this is achieved there can be no justification for fixing the salary of a class at a fixed sum by legislative enactment.

Men differ in intelligence, in judgment, in the ability to grasp details. One is a mathematician, with an ever active brain, while his neighbor has but a limited knowledge of the subject. One man labors for the love of it, while another loves not labor. One is careful and accurate, and another is a careless blunderer. One man takes a personal interest in his work, and treasures highly the good name of the department with which he is connected, while another does his work in a mechanical, labored way, and his interest lies largely in the approaching pay-day.

How are the subordinates of any city department, whose mental acquirements and characters differ so widely, to be placed on the same plane - to be equalized, as it were. How can the Legislature, in its wisdom, acquiesce in the proposition that the man of intelligence, the careful

conscientious, industrious city official, is to be paid the same salary as the other class referred to? And yet this is exactly what this provision in the charter calls for.

There is nothing that will tend more to promote dissatisfaction and demoralization in a public department than the application of the principle of uniform compensation referred to.

There is ^{no} ~~an~~ incentive to a faithful employee, who is conscientious in the discharge of his duty, when he sees around him associates who are less capable than himself and less conscientious, receiving the same pay for inferior work. This is not the true principle that should control the public service. Except for the heads of departments, there should be no law fixing the salaries of public officials.

We feel that the law should be sufficiently broad to allow the inauguration of a policy for this department in fixing a sliding scale of salaries for Deputy Commissioners. Those who have been in the Department for many years, and have acquired an experience and knowledge that is of great value to the city, should be paid the highest salaries, while the later employees should receive a lesser sum, and the terms of service and intelligent discharge of their duties determine an increase to a maximum salary. By this method, faithful service and experience are rewarded, while those who are not so well paid are encouraged to a faithful performance of their duties, as they realize that such conduct will be hereafter suitably recognized by an increase of compensation. In this way a healthy ambition is created and a friendly rivalry is developed.

It hardly seems possible, in view of the case here presented that any question can arise as to who is best

fitted to judge of the qualifications of the Deputy Commissioners and their salaries, than the Tax Commissioners at the head of the Department, and under whose direction the work of the Deputies is done. The character of all of them is known to the commissioners, the kind of work they are capable of doing, and their reliability.

In preparing the draft of the charter, the said Charter Commission, was evidently not informed of the fact that Chief Deputy Tax Commissioners exist in the Tax Department. The duties devolving upon these gentlemen are onerous and responsible. They supervise the work of the preparation of the assessment rolls, by the Deputies, and are responsible for their completion within the time prescribed by law. The exacting and technical character of the labor allotted to them entitled them to receive (and they are paid) a larger salary than the other Deputies, and yet if this provision is retained in the charter, the Chief Deputies would receive by \$2,700. a year, the sum which it is proposed to pay all Deputies alike, as has been heretofore set forth.

In the opinion of the Tax Commissioners, the provision in the proposed charter fixing the salary of the Deputy Tax Commissioners at \$2,700. is a serious error of judgment, on the part of the said Charter Commission, and was probably introduced during the last hours of the Commission's labor, when they, for lack of time, were unable to give the subject that exhaustive and full consideration which it deserves, and which usually characterized the proceedings of the distinguished gentlemen who comprised that Commission, in the many subjects upon which they were called to pass judgment.

Had the fixing of the salaries of all Deputy Tax Commissioners and of whatever grade, at the same rate, been in the printed draft of the charter submitted to us, and which we were asked to criticise, we certainly would have criticised adversely.

It is now in the power of the Legislature to repair this oversight, by striking from the charter the provision relating to the salaries of the Deputy Tax Commissioners, leaving the matter entirely in the hands of the Tax Commissioners, the same as in the case of employees generally throughout the city government.

Nobody has ever questioned the justice of the action of the Tax Commissioner, in this respect, in the past, and certainly they are the best judges as to the compensation which each Deputy should receive. It will certainly be in the interest of good government, for with graduated salaries, fixed by the commissioners, there will always be an incentive to the employees faithfully to discharge their duties, knowing that advancement will follow.

We respectfully ask, in the interest of good government, that this fixing of the salaries of any employees of the Department of Taxes, other than the President and Commissioners, be stricken out, and the fixing of the same left to the best judgment of the Tax Commissioners, and that the salaries of the President and Commissioners themselves, be retained at least at the present figures, but rather increased, in view of the additional labor and responsibility to be imposed upon them, as has evidently been the judgment in fixing the salaries of other officials. A reference to the charter, as prepared and presented to the Legislature, while reducing the salaries of the commissioners of this department, from seven to six thousand dollars, and fixing the salaries of all the Deputies at two thousand seven hundred dollars each and by so doing reducing the

salaries of the Chief Deputies having charge of the "Real Estate" and "Personal Property" Bureaus respectively, to the same salary as paid to the ordinary Deputy, is in strange contrast with the consideration as shown to employees in other departments, where the salaries of the commissioners have, in almost every instance, been increased.

The President of this Department, in addition to x his duties here, is charged with the responsible duties of devolving upon him as a member and secretary of the Board of Estimate and Apportionment, and as a member and secretary of the Armory Board. His salary, as President, has been \$8,000. per annum in the past. With all the duties now performed by the President and two Commissioners, pertaining to the Department of Taxes and Assessments, and which annually must result in raising by taxation an amount sufficient to maintain the city of New York throughout the year, and over one-half the amount required for State maintenance, and pay the annual interest on the municipal debt, as well, and to which responsible duties in the past are to be added those incident to all the vast territory to be annexed, the salary of the President is allowed to remain the same as in the past, and that of the two Commissioners and two Chief Deputies is actually decreased.

It would appear by this that the unpopularity of taxation, and particularly that of personal taxation is to be visited upon the official heads of the Tax Department and their chief subordinates.

The following schedule will show various salaries as now paid in the City Government, with the corresponding increase, and newly created salaries, in the Greater New York, and the unjust discrimination as made against the Tax Department alone:

Salaries of City Officials.

	Existing Law.	New Charter.
Mayor	\$10,000.	\$15,000.
Corporation Counsel	12,000.	15,000.
Commissioner of Street Cleaning	6,000.	7,500.
President Board of Public Improvements	8,000.	8,000.
Commissioner of Sewers.....	7,500.	7,500.
Commissioner of Public Buildings.....	7,500.	7,500.
Commissioner of Bridges.....	7,500.	7,500.
Commissioner of Water Supply.....	7,500.	7,500.
Commissioner of Highways.....	7,500.	7,500.

These are at present substantially represented by the Commissioner of Public Works at a salary of 8,000. Total 45,500.		
Commissioner of Buildings Queens and Richmond.	5,000.	7,000.
Commissioner of Charities, Manhattan Bronx, Brooklyn and Queens Richmond	5,000.	7,500. 2,500.
President Dock Board	5,000.	6,000.
President Board of Health	5,000.	7,500.
Health Commissioners	4,000.	6,000.
Sanitary Commissioners (Superintendent)	4,000.	6,000.
Ass't Sanitary Superintendent	3,000.	3,500.
Secretary Board of Health	4,800.	5,000.
Register Board of Health	3,500.	4,000.
Receiver of Taxes	4,500.	5,000.

PREST. BOARD OF TAXES & ASSESSMENTS	8,000.	8,000.
TAX COMMISSIONERS	7,000.	6,000.
CHIEF DEPUTY TAX COMMISSIONERS:		
Real Estate Department	4,000.	2,700.
Personal Property Department	3,500.	2,700.

The Tax Department is the one that produces by its work over half the revenue of the entire State, and the total revenue of the municipality, out of which the salary of every official and employee is paid. The Tax Department is the only one that constantly earns money for the City, while all the other departments constantly spend it.

At the same time, the matter of taxation, is generally conceded to be the most important and difficult of satisfactory adjustment in the consolidated city.

If therefore under the Greater New York Charter various other public officials, as shown by the foregoing list are entitled to be compensated in the increased amounts proposed, and the President and Tax Commissioners and their Deputies, to be appointed after the charter becomes a law, are supposed to possess the necessary intelligence, character and ability to be entrusted with the additional work that the vast amount of property to be annexed will require of them, then their intelligence, responsibilities and labors should be recognized, and they should be paid accordingly, by a proportionate increase, and not in the inverse ratio, as proposed, by a decrease in their compensation.

-----:oOo:-----

Respectfully submitted.

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Greater New York Charter

Memorandum from
Commissioners of Taxes
and Assessments

City of New York,
Department of Taxes and Assessments,
Stewart Building, 280 Broadway.

Commissioners:
Edward P. Barker,
President.
Theodore Luttrell,
James L. Wells.

March 9 1897

Dear Mr. Mayor.

I have had interviews with Mess. Tracy Dillon and Pinney with reference to the matter I brought to your notice the other day. Will you kindly read enclosure a copy of which I have given to each of the gentlemen mentioned.

We think that the Charter Commissioners should recommend the amendments suggested to the Legislative Committee now giving hearings on the Charter.

Yours very truly
Theodore Luttrell

Hon Mr. L. Strong
Mayor.

No Payment received after 2 o'clock P. M.

City of New York.
Department of Taxes and Assessments.
Stewart Building, 280 Broadway.

Commissioners
Edward P. Barker
President
Theodore Lurio
James L. Wells

June 30th, 1897

Hon. William L. Strong,

Mayor.

Sir: -

I beg leave to transmit, for your examination, a report on Local Taxation as affecting Farms, issued by the United States Department of Agriculture.

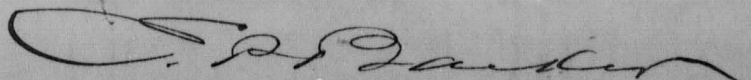
You will notice that acknowledgment is made, by the Compiler, to Thomas G. Sherman, for his aid in the matter.

On page 4 you will find a reference to the Department of Taxes and Assessments, of this City, and of which I feel justly proud, as the records of this City and State will show the work that has been done, and the results I feel I have aided in attaining in reducing this so-called "equalization" over forty millions of dollars during the six years that I have been in this Department, and as the last State Equalization Table will show.

I do not believe in self-laudation, but conscious of the work that I have done, and this pamphlet issued by the United States Government being an official recognition of the work of this Department, and to which I give my whole time and best energies, I take the liberty of sending the pamphlet to you.

I beg to add that I am indebted to Hon. C. N. Bliss for this pamphlet.

Very respectfully,



(One enclosure).

Taxes

Assessments

1897

HON. WILLIAM J. BROWN.

I do not believe in self-justification, but conscious of the

911 and 913 8th Avenue. Owner H. J. Grant.

Assessed: 911 at \$14,000 A 911 Saloon
913 at \$11,000. 913 Confectioner

Both three story brick good condition

925 and 927 8th Avenue

925 Grocery

Owner H. J. Grant B

927 Saloon

Assessed: 925 }
927 } \$12,000. each
302 West 55th \$6,000.

Both 3 ~~bx~~ story brick fair
condition
4 story brick tenement, 8
tenants, poor condition

949 8th Avenue

This is a saloon, 3 story
brick, fair condition.

306 W. 56th St. C

306 is 4 story lodging
house, brick.

Owner, Mary H. Lester

Assessed 949 at \$20,000

306 W. 56 \$7,000.

931 8th Avenue Asses. \$30,000 D

933 " " 24,000. } R.E. man opposite offers
935 " " 24,000. } 110,000 for these two.

This---4 story and stores, brown stone front, good con-
dition.

Owner, Rebecca Jones.

EXHIBIT A.---3.

Property of Mary H. Lester, bought recently for \$52,500. Lot is 25 x 100. Building worth \$12,000. Assessment \$27,000.

Property owned by Grant, similarly situated on 55th Street |Southwest corner| with buildings worth about the same, has assessment against it of \$18,000. This property based upon value of the Lester property would be worth fully \$50,000.

Property of Grant's |A|: same size of lots with much better building and better location than either of the above is assessed at \$14,000. Value of same being \$40,000 ---28-4|10 o|o.

Property of Rebecca Jones |D|. Am informed by real estate man in store opposite that owner refused \$110,000 for the two inside buildings. At this rate the property is worth \$150,000, and is assessed at \$78,000, or 52 o|o of its value.

944 Eighth Avenue, Four story store, brown	
stone apartment, sold recently for	\$44,000.00
This is assessed at	22,000.00

Or just 50 o|o of its value as shown by its transfer.

Mrs. Lester.	Value	\$52,500.	Assessed	\$27,000.	--51-5 10 o o
" Jones	"	\$150,000.	"	\$78,000.	--52 o o
944 8th Avenue	"	44,000.	"	22,000.	--50 o o

H. J. Grant.

911 8th Avenue.	Value	\$40,000.	Assessed	\$14,000.	35 o o
927 " "	"	50,000.	"	18,000.	35 o o

Lots Southwest corner 57th Street and Eighth Avenue

-2-

5.
sold recently for \$150,000, party paying \$50,000. for corner lot.

Vacant lot Southeast corner of 56th Street and eighth, held at \$40,000.

CRANES
18 194

VALUATION BY H. E. ZITTEL

1036 Third Avenue, City.

On property John D. Crummins W.S. 2d Ave. from 60th
to 61st Street.

7 Houses N.E. Cor. 61st Street, 3d Ave.	\$ 79,000
1 on 61st Street 1 door E. of 3d Ave.	12,000
E.S. Madison Ave. 58 to 59th St.	1,000,000
2 Houses S.S. 68th St. Madison & Park.	100,000

REAL ESTATE RECORD.

- | | |
|-------------|--|
| ASSD. | 1. <u>8th Avenue</u> , No.335 W.S. 50.9 S. 27th Street, |
| 13.500 | 24x60x22.6x60 - three story brick store and tene- |
| P.C.46.83 | ment - Foreclosed Wanhope ^{Sym} Sym to S.&A.Simon, May |
| | 22, \$28825.00 |
|
 | |
| \$10.000 | 2. <u>Hamilton Place</u> , No. 58 S.W. Corner 140th St |
| P.C.81.54. | 19.10x68.7x18.3x76.4. - three sty. brick dwell'g |
| | Foreclose \$14,000. |
|
 | |
| \$13000 | 3. 116th St. No. 364 SS 125 W. Manhattan Ave |
| P.C.54.54. | 25x100 - 5 story brick flat Sml. G. Lockwood, N. |
| | Wilton Court \$22000. |
|
 | |
| \$5,500 | 4. <u>Willett St.</u> , No. 84 E.S. abt. 122 N. Riving- |
| P.C.34.37. | ton St. 25x100 - three story brick and frame tene- |
| | ment with three sty. brick tenement on rear.. |
| | Morris Denbosky. \$16,000. |
|
 | |
| \$8,500 | 5. <u>56th St.</u> No. 155 N.S. 173.3 W. 3d. Ave. |
| P.C. 60.27. | 18.9x80 three sty. stone front dwell'g. Suciana |
| | Govin De Miranda \$14,100 |

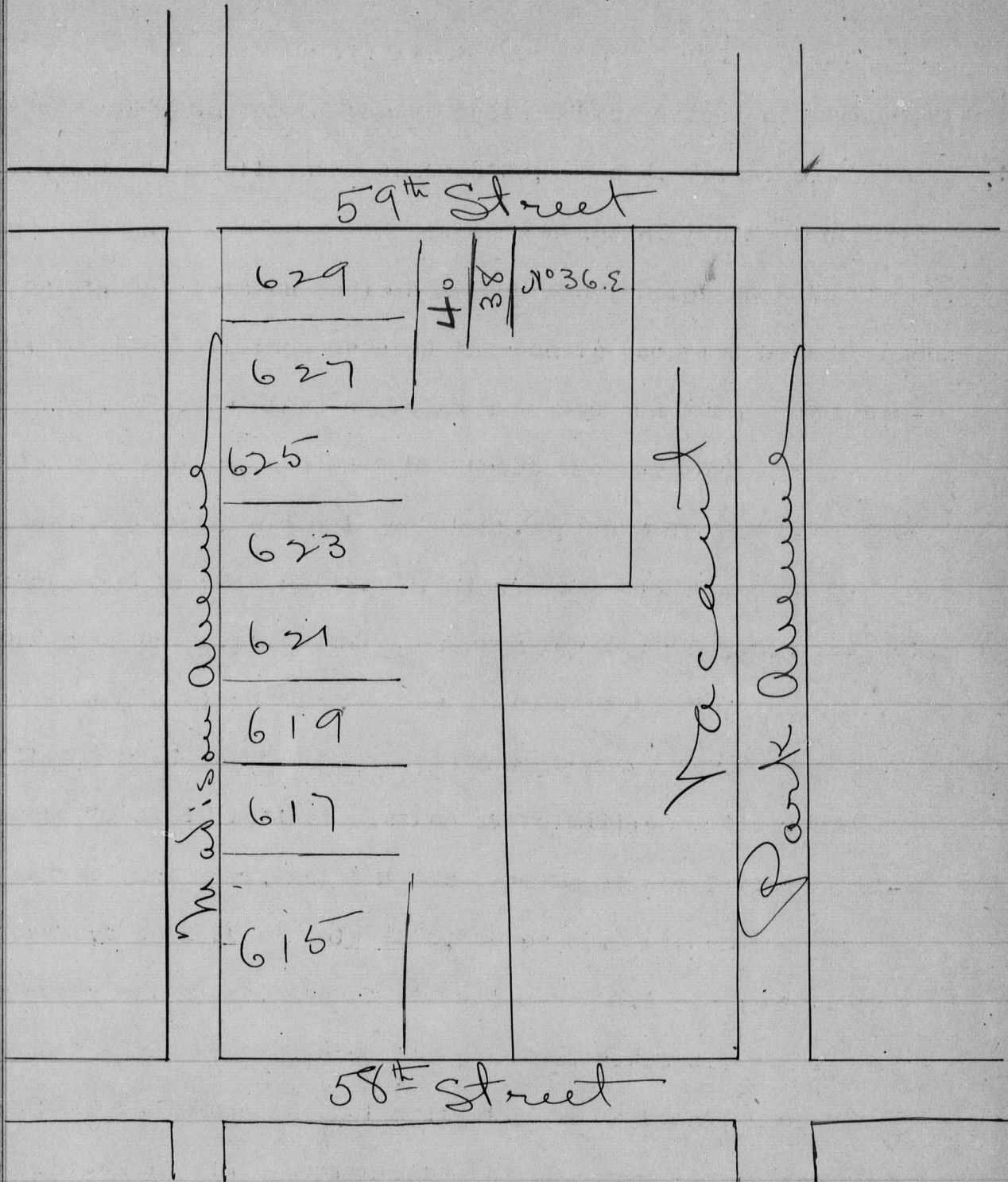
\$6,100
P.C.4066.

6. 104th St. No. 135 N.S. 350 E. Amsterdam,
50x100.11 - one two story brick office with frame
shed on rear Maria V. Cotes, \$15,000.

\$9,000
P.C.65.21.

77th St. No. 64 SS 132.6 E. Madison Ave., 12.6x
102.2. 4 story stone front dwelling. Max Bar-
nett. \$138.00.

As another illustration of how certain individuals are favored in the matter of assessments a piece of property owned by the well-known contractor, John D. Crimmins, may be presented. This property has a frontage of 175 feet on 59th Street, 200 feet on Madison Avenue and 150 ^{feet} on 58th Street. One of the buildings erected thereon is occupied by the Lennox Lyceum. The frontage on Madison Avenue and 59th Street consists of stores, and on 58th Street the New York Steam Heating Company has a large plant. According to the statement made by some of Mr. Crimmins' tenants he has refused an offer of one million and a quarter for the property, and holds it at one million three hundred and seventy five thousand. All the real estate men in the neighborhood agree that the property would sell at auction at a million dollars and perhaps much more, yet the tax department has levied an assessment upon it of only \$356,000 or 35.6 o/o on the most conservative estimate of its value or 28.4 per cent of the amount which his tenants allege he has refused, or 25.8 per cent of the amount he holds it at. An explanation of this condition is also furnished by the accompanying diagram, marked Exhibit B.



John D. Crummins

Map B

1

S. Ottenberg, late ditector of the defunct Madison Square Bank, who seems to have considerable influence in the Twelfth Assembly District, owns two factories in that locality one of which is occa pied by himself. From the rents received these properties present the most flagrant example of under-assessment that has been found during this investigation.

The main building occupied by himself is located on the corner of second Avenue and 22nd Street, is five stories high, with a hundred foot frontage on Second Avenue and one hundred and fifty-feet on 22nd Street. At the end of the 22nd Street frontage is another building with a frontage of 50 feet, strongly built and faced with granite. It is rented by Mr. Ottenberg for \$12,000 per annum, or at the rate of 6 per cent on investment, \$200,000. Both of these buildings as shown by the tax office books are covered by one assessment of \$100,000. Property owners, as well as real estate men, put a value on Mr. Ottenberg's pöperty varying from \$350,000 to \$500,000, but no one valued it at less than \$300,000. The sale of a lot made October 4th, 1894, at public auction by Peter Mayer & Company, ~~of which firm Mr. Richard Croker is the company,~~ for \$33,150 would seem to indicate that the \$500,000 estimate is correct. The lot referred to is situated on the southeast corne r of 19th Street and Seönd Avenue, and is covered by a dilapidated building 21⁸ x 99 in size. A diagram of these two properties is hereto annexed and marked Exhibit C.

EXHIBIT C.

The building cor. 19th and 2nd Avenue sold ^{recently} ~~yesterday~~ at auction brought \$33,150. It is a brick tenement in poor condition.

Compare this with property of S. Ottenberg & Bros. on the corner of 2nd Avenue and 22nd St, which is a very handsome cigar factory 100 x 100. Adjoining this, facing on 22nd Street, 50 feet x 100 is a handsome brick building with stone facing for factory purposes, rents for fully \$12,000 per annum. These two buildings are assessed at \$100,000, which, taking the sale of corner 19th and 2nd Ave as a basis of calculation, is about one-third of its value; the buildings on this property are very much more valuable than the 19th and 2nd Avenue property.

The property on N.E. corner 2nd Ave and 21st St. 100 x 113 belonging to Mr. Reischman is assessed at \$60,000. This is an ordinary 5 story brick, occupied by Reischman as a manufactory; this is a fair assessment as compared with S. Ottenberg & Bros, but the same remarks as to undervaluation apply to this as to Ottenberg's property.

The above may be applied to the property of Aaron Wise on the S.E. cor of 2nd Avenue & 21st St. This is an old 5 story brick Piano Manufactory bought by Wise some years ago for \$65,000. from the Haines estate. This property is 66 x 90 and is assessed at \$30,000.

The N.E. corner 2nd Avenue & 20th Street 98 x 110 is occupied by the Post Graduate Hospital, a handsome building

-2-

just completed. This is exempt, but a ^mcomparison made of the prices paid by the hospital with the Ottenberg property would furnish a good basis to calculate upon.

1
"D".
The common opinion

~~The fiction which is every day dinred into the~~
~~ears of protesting tax payers by the tax officials, that is,~~
that 65/100 is the rate of assessment, does not seem to be
borne out if we take the HHotel Winthrop, situated at the
corner of Seventh Avenue and 125th Street as an example. This
property was sold recently for \$425,000, which purchase price
is a matter of notoriety in Harlem, and is assessed at ~~EX\$0000x~~
\$175,000.

On the opposite corner from Hotel Winthrop is a
plot of ground 100 x 200 with frame dwelling on west half.
It is part of an old homestead. It is assessed to different
men, but it is supposed to be owned entirely by Mr. Schubert
who, it is said, has refused \$700,000 for the whole property.
The combined assessment is \$190,200.

W.S. & B. REGENT LINEN

2004

154 ¹¹/₁₁ St

50

A

Ch. Withers
200

5
17

Deer

100

125th St

ॐ

Vacant

126th St

"D"

See Diagram
on preceding page

A.

Owner--Seidenberg. 5 story and store apartment Hotel "Winthrop". Hotel purchased from Alva S. Walker recently for \$425,000; assessed at \$175,000. 41 o/o.

B.

The eight front lots on Seventh Avenue are assessed at \$17,500 each on average, or \$140,000. They are worth \$400,000. Reports say that owners have refused \$700,000 for the 100 x 200.

At value \$400,000, assmt \$140,000 equals 29 o/o.

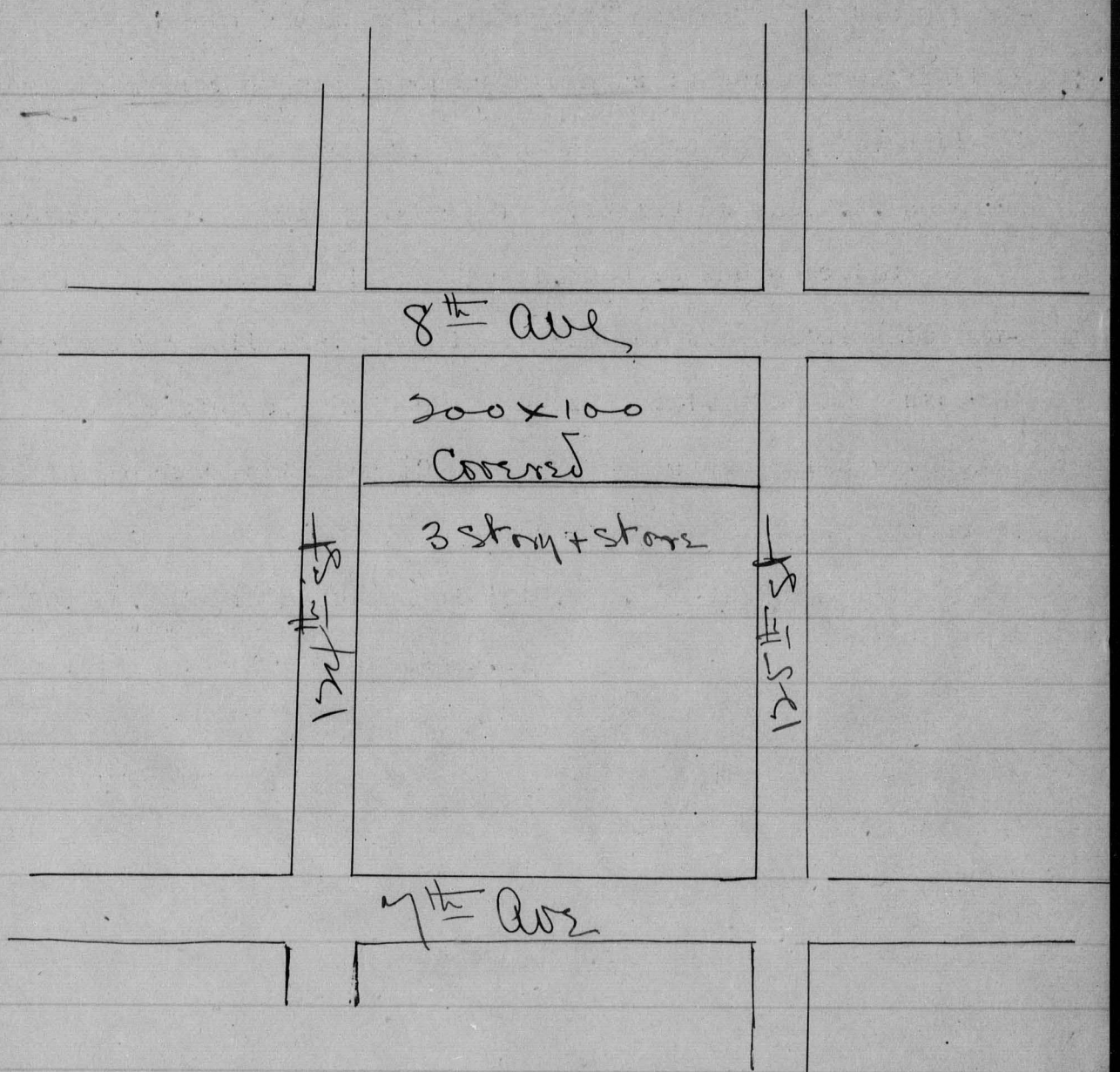
The 100 x 200 is owned South half by a Mr. Schubert, north half by a Mr. Schwab. Total assessment \$190,200.

"E"

Another case which shows the sympathy of the department in assessing rich property owners is brought out in the assessment of the property owned by George Ehret, the well known brewer. This property is situated at the S.E. corner of Eighth Avenue and 125th Street, and is known as the "Berkshire" building. The lower part of the building is rented out as stores, which bring a high rent. The drug store on the corner rents for \$8,000. The purchase price paid by Mr. Ehret ~~seems to be known by everyone in Harlem, and~~ was \$650,000. It is assessed at \$215,000. A diagram marked

"F"

Exhibit N is hereto attached.



Map 5

EXHIBIT "F"

See diagram
on preceding page

W.S. & B. REGENT LINE

Building "Berkshire". Location 8th Avenue between 124th and 125 Streets. Owner Geo. Ehret. Assessed \$215,000.

Propetty bought short time ago by Mr. Ehret at \$650,000, 30.3 o/o |so reported|

500,000 is a fair valuation 43 o/o

"F" 6-2-

On the corner opposite Mr. Ehret's property, that is the Southwest corner of Eighth Avenue and 125th Street, the hotel Hamilton and the new apartment property owned by Mr. Astor. There are various opinions in the neighborhood as to which property is the most valuable Mr. Astor's or Mr. Ehret's. At any rate the assessment on Hotel Hamilton and on the other buildings, is only \$217,000.

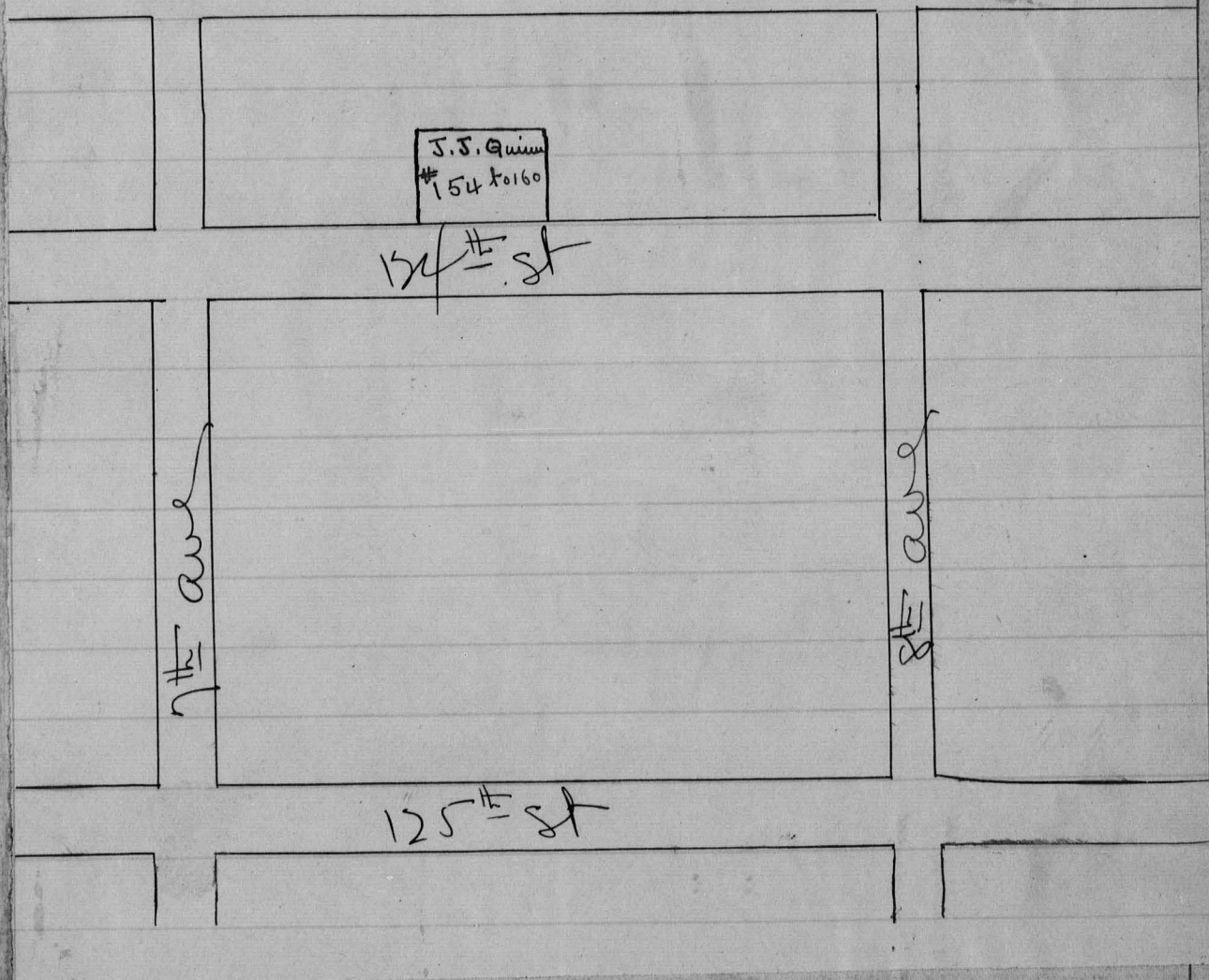
See Diagram
next page



Map 6

"G"

Around the corner on 124th Street between Seventh and Eighth Avenues is situated a new brick building [which is an elegant one for a stable] with a front of about 80 feet, owned by John J. Quinn, an active ~~business~~ politician. Experts in the neighborhood say that this property would easily bring \$150,000. It is assessed at \$40,000.



No. 57 to 60 inclusive assd to J. Lynch \$40,000.

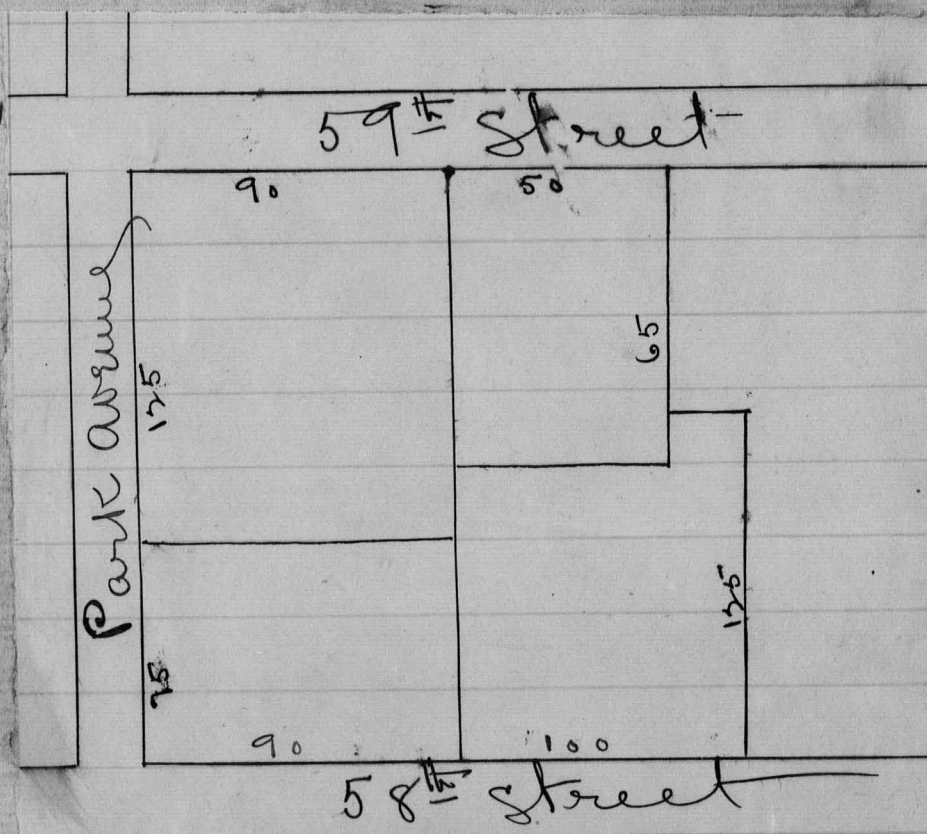
This property is covered by stable used by John J. Quinn, and is worth at fair estimate \$150,000. It is situated on South side of 124th Street Nos. 154--160, 4 story brick.

"H"

Attention is called to the assessed value of the Arion Club situated at the corner of Park Avenue and 59th Street. The Liederkrantz Club is situated next to the Arion on 59th Street. These buildings are so well known that only the assessment is given without comment.

Arion assessment, \$150,000.

Liederkrantz " 75,000.



The Arion a very handsome granite building 125 feet on Park Avenue and 90 feet on 59th St. Assd at 150,000. Valued at 325,000. or 46-2|13 0|0

The stables on the N.E. corner of 58th St. & Park Ave. are owned by Washington Irving and F. G. Thomas; they are assd at \$43,000 and worth \$90,000. or 47-7|9 0|0.

The Liederkrantz is a handsome building 100 ft on 58th St by 125, is assessed at 75,000; and should bring at auction over \$150,000.

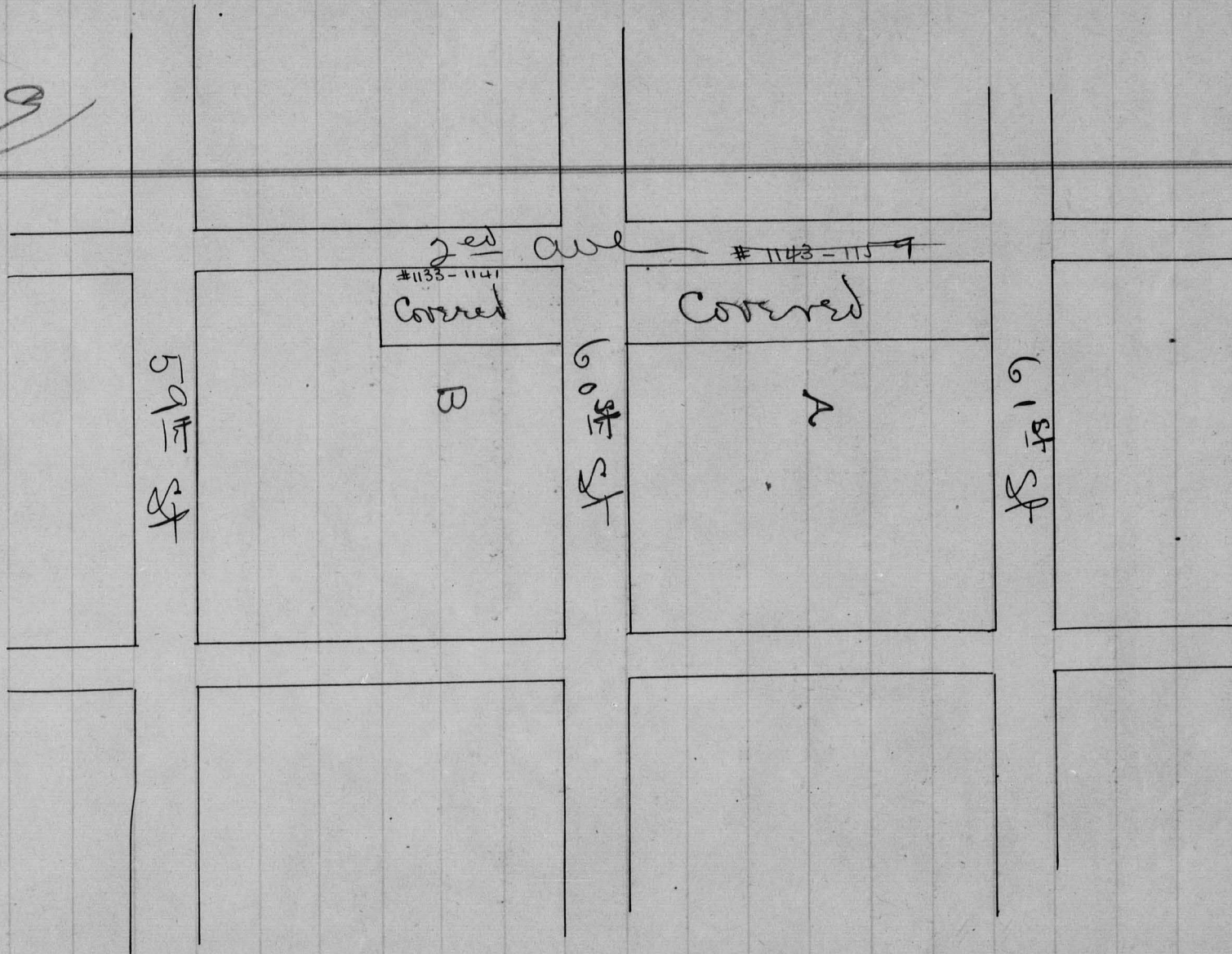
"I"

Thomas Crimmins ~~who~~ while not occupying a throne, is supposed to be possessed of the power "of the man behind the throne" owns a block of buildings on Second Avenue between 60th and 61st Sts, consisting of nine five story flats or apartment houses. Using property in the vicinity that has changed owners, and information of the citizens, the estimate of the value, which is placed at \$175,000, is undoubtedly a conservative one. It is assessed at \$81,500 .

Exhibit I describes the location etc.

On same exhibit will be found a description of another piece of John D. Crimmins property. A comparison between the estimated value \$100,000, and the assessed, which is \$45,500, shows that Mr. Crimmins has political influence in this district.

Map 9



"I"

See diagram
preceding page

W. S. & D. REGENT LINEN

A.

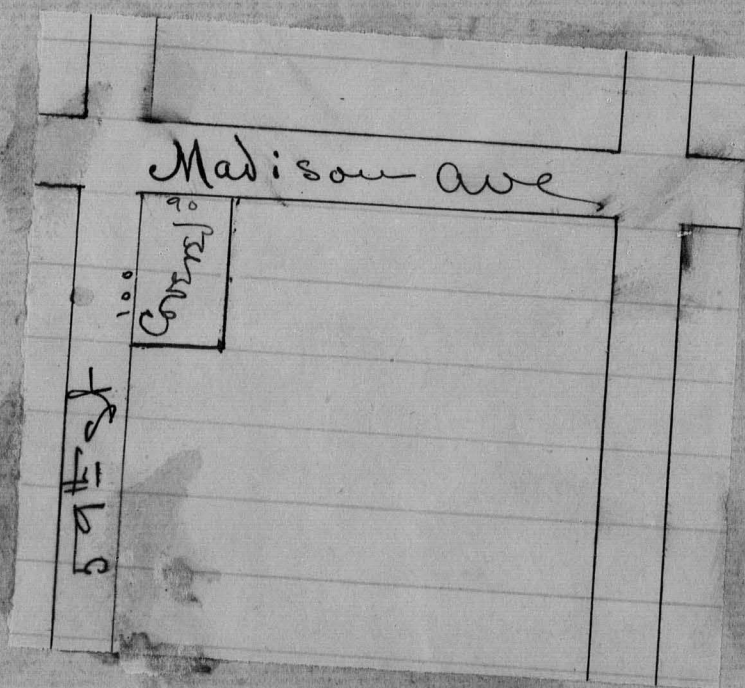
9 five-story brick flat builsings. Owner, Thomas
Crimmins. Assd. \$81,500. Value \$175,000. 46 o|o

B.

6 five-story brick flat bldgs. Owner, J.D.Crimmins. Assd.
\$45,000; value \$100,000. 45 o|o

"J"

On the corner of Madison Avenue and 59th Street is a building covering 90 x 100 feet, called the "Jaeger Building". The lower part is occupied by stores. The upper part by rooms used for ball rooms and other purposes. The lot itself is very valuable, because of its location. There seems to be a uniformity of opinion of people living in the neighborhood that this property is well worth \$500,000. The owner, ~~Leo~~ Leo Schlessinger, according to the tax books, pays taxes on an assessment of \$150,000.



Jaeger

Jaeger Building; 4 story brick. Owner Leo Schlessinger.

Lower part occupied as store, balance of building occupied as Banquet Halls and Ball Rooms.

Assessed at \$150,000

Fair valuation \$500,000

} 30 o/o

"K".

The Southeast corner of William and Pine Streets is owned by the Gouveneur Estate, and is assessed at \$350000. It is worth, according to the valuation of a well known real estate appraiser from \$500,000 to 550,000. An assessment of from 60 o|o to 66o|o.

The Bank of New York, on the North East corner of Wall and William Streets is assessed at \$570p000.

Nos. 24 to 32 Pine Street are owned by George Hoyt. This property extends 115 feet on Pine and 65 feet deep. It is assessed \$300,000.

This property is held in trust for several women. It is given without comment to show that there are high assessments.

44
42
40
38
36
34
32
30
28
26
24

Pine St

27x29

91
Governor
Estate

Nassau St

Williams St

126

Bank of New York

40

Wall St

307

54th Street

A

913	25x100	14000
913	25x100	Grant 11000

B

927	25x100	Grant 12000
-----	--------	----------------

55th Street

D

931	25x100	30000
933	25x100	24000 Rebecca Jones
935	25x100	24000

Sold for \$44000

Price \$40000

25x100

25x100

944
W
C. 949

25x50

25x40

Mary H. Sester 20000

306
56th Street

E

20000
20000
20000
20000
20000
50000

Vacant
SOLD for \$150000

57th Street

Central Park

6th Ave

Metropolitan
(Millionaires)

100 Club.

200

60th St

New Helberlands
Hotel

59th St

Hotel Savoy

59th St

Plaza Hotel

200

175
58th St

Plaza

Section 865 of the Consolidation Act authorizes the Commissioners of Taxes and Assessments to, from time to time, appoint four persons, to be known as a Board of Assessors, who shall be charged with the duty of making the estimates and assessments required by law for regulating paving and repairing streets, constructing sewers, fencing vacant lots, and all other improvements directed by corporation ordinance, and for which assessments may be made.

By Section 867, the Comptroller, Counsel to the Corporation and Recorder are constituted a Board of Revision and Correction of all assessment lists.

The Commissioners of Taxes and Assessments appoint these Assessors, and their clerks, and while they are, to a certain extent, a part of the Department of Taxes and Assessments, their duties are of a character entirely removed from those of the Tax Commissioners.

The power and right of supervision of the Tax Commissioners over the work of the Assessors does not appear, by the law, to be clear, beyond that to appoint, remove, fix the pay and certify to the Pay-Roll of the Assessors and their clerks. The Board of Revision and Correction is the only Board that appears, by law, to have any supervision over the work of the Assessors.

I am of the opinion that a remodelling of the law in relation to these Assessors should be had.

I think that the number of Assessors should be reduced. That they should be appointed for a term of office, at a fixed compensation, and subject to the same general provisions of law as any Commissioner or Head of a Department, and should be required to give their whole time to their duties.

The best interest of the public service demands the whole attention of the holder of ^{an} ~~the~~ office to an intelligent discharge of his duties.

The office of Assessor has for years been considered, to a great extent, a perquisite. The duties involve millions of dollars, and should have the whole attention, time and thought of the Assessors.

The Comptroller, Counsel to the Corporation and Recorder are all officials with responsible duties resting upon them. I am of the opinion that in remodelling the law, these officials should be relieved of the duties of the Board of Revision, and the duty put upon the Board of Assessors direct, with the right of appeal to the Court by parties feeling themselves aggrieved, and on certiorari have the work of the Assessors reviewed, and, if necessary, corrected in the same manner as is the work of the Tax Commissioners in making assessments for the purpose of taxation.

I am satisfied that by a revision of the law in relation to this matter, better results can be attained, not only for the City, but for the property owners assessed for improvements.

① To the citizens & Tax payers of the City of
New York

The undersigned, in behalf of the Taxpayers' Control Committee take this opportunity to address the citizens and taxpayers of this city, and to call upon them to strengthen their organization in their respective wards and to organize where not already organized and thus its power and influence will be more appreciated and the public officials will be compelled to reform the many wrongs now existing and administer the affairs of our city on a more economical basis, in fact on business principles.

To those not members of our ward organization we call attention to the following as the objects of our association.

II. Mutual protection and legal relief against public grievances and official injustice to the members

III. To examine into the municipal expenditures and appropriations, and the rate and method of local assessments and taxation.

III. To exercise supervision of city officers to their extravagance and to cause public officials who improperly perform their duties to be prosecuted in the courts.

IV. To secure the payment of more but moderate salaries and the employment of no more public officers than are actually needed.

V. To obtain the repeal of obnoxious laws and orders and the passage of beneficial ones.

VI. On equitable basis for taxing property of this city

VII. To compel railroads, ferries and other corporations to bear their share of the burden of taxation.

VIII. To exercise due vigilance that the city government is administered like any private business.

IX. The discussion of the necessity, or otherwise of proposed public improvements and of questions especially important to taxpayers and to act for the general welfare of taxpayers and citizens in this city.

Although it is but those who are direct taxpayers are members of our associations yet the name of the "Taxpayers Central Committee," is meant to be understood in its largest and most comprehensive sense that of representing all who pay taxes directly and indirectly as owners, tenants or otherwise, our object being in a word to maintain only honest and economical government in the interest of the whole people.

After this introduction to our objects we now enumerate a few of the many wrongs under which the people suffer.

It is not consistent with republican institutions that the fees of the offices of Sheriff, County Clerk, and Register should be so enormous that on a small calculation they amount each to Fifty thousand

dollars a year.

Is it any wonder that a great strife is created between the political factions when such officers are elected and such enormous fees allowed to be filched under the forms of law from citizens?

It is evident that the "Water Meter," is ~~an~~ will become an instrument of great abuse to the citizens of our metropolis, those who have been paying large bills for water before the meter was introduced now pay considerable less, yet the Department of Public Works undertakes by the immense power given to the Commissioners thereof to increase the water rate of the tenement houses and flats making one floor pay as much as a whole house and thus making each poor tenant pay for the privilege of a bath tub and for every slight addition to his water facilities although in thousands of instances water is not supplied to more than the first or second story of a five story house.

The system of day work or "Pet Jobs" given out by the Department of Public Works by an intentional avoidance of the provisions of the Charter by which all work over \$1000. should be let out by contract, is a wrong which can only be corrected by the election of a Mayor not in sympathy with the present commissioners, as at present.

The question of the necessity of an Aqueduct is one which should command the earnest attention of every citizen, and on this question we have to pay

dollars a year.

Is it any wonder that a great strife is created between the political factions when such officers are elected and such enormous fees allowed to be filched under the forms of law from citizens?

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The question of the necessity of an Aqueduct is one which should command the earnest attention of every citizen, and on this question we have to pay

that this association in conjunction with the
Council of Political Reform, drafted a bill by which an
investigation of the whole subject of the supply of water
was to be made at the small outlay of \$15,000. and
one bill was defeated in the Legislature by vote stating
that the Department of Public Works contained all the
necessary data, where statement no doubt was made
to prevent an honest and fair investigation before the
people are saddled with an indebtedness of at least
\$14,000,000. the lowest estimate for an Aqueduct.

Our taxes have been decreased to 2.25% from
2.65% yet the assessed valuation has been increased
to \$58,448,617.00 thus bringing to the city treasury
even at 2.25% an additional \$1315,544. and the
increased valuation also necessarily increases the amount
of the taxes we are compelled to pay to the State as
our proportion of "State taxes" and the benefit of which
increase is given to the country towns through the State
Board of Equalization of Taxation.

It is the manifest duty of our citizens to urge
upon all parties and to demand a correction of the
present system of Equalization of Taxation in this State
by which this city contributes more than one half of the
taxes and is now and has been for years misrepresen-
ted on the Board of Equalization.

There are only a few of the very many wrongs and
questions that require the utmost scrutiny and attention
of the people.

It is evident to every citizen that the different political parties in this city are chiefly divided on account of the value of the offices or by what is commonly called "public plunder" with this influence working against the best wishes and unorganized action of our fellow citizens it is not surprising that many great wrongs and abuses have crept into our body politic since the citizens uprising in the days of the Ring, and that we witness today the spectacle of numerous factions only too ready to combine to pounce upon the offices and when elected totally irresponsible to any party and perhaps even without character or reputation.

At this time with these many wrongs when public officials are again becoming as insolent as well as incapable as in the days of the "Ring," it behooves all citizens irrespective of party to organize in their respective wards where not already organized, and upon such organization to select five delegates (taxpayers) to this Central Committee and thereupon send to this sub-committee the credentials containing the names and residences of said delegates

Thos L. Fiertrner	Chairman Box 3474 N.Y. P.O.
Chas. J. Schampain	Secretary
Bernard Hess	Fredrick Deproin
Louis Herlich	Cornelius Kelly
	M. J. B. Messmer, President