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LAW DEPARTMENT OF THE CITY OF NEW YORK.
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The Department is sub-divided as follows :

The General Office.

The Bureau of Street Openings.

The Bureau of the Corporation Attorney.

The Office of the Attorney for the Collection of
Arrears of Personal Taxes.

The Office of the Special Counsel in charge of pro-
ceedings relating to the water supply.

The Office of the Attorney to the Department of Street
Improvements of the Twenty-third and Twenty-
fourth Wards.

At the close of the year the Department staff
was as follows :

The General Office.

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The Counsel to the Corporation.

8 Assistants.	2 General Clerks.
8 Junior Assistants.	1 Librarian.
1 Senior Law Clerk.	1 Copyist.
6 Junior Law Clerks.	6 Stenographers.
1 Chief Clerk.	4 Typewriters.
1 Deputy Chief Clerk.	3 Messengers.
1 Registry Clerk.	5 Messenger Boys.
	(49 persons.)

THE BUREAU OF STREET OPENINGS.

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2 Senior Assistants.	13 Computers.
3 Assistants.	3 General Clerks.
1 Chief Clerk.	4 Stenographers.
1 Searcher.	(27 persons)

THE BUREAU OF THE CORPORATION ATTORNEY.

1 Attorney.	3 Clerks.
2 Assistants.	3 Process Servers.
	(9 persons)

THE OFFICE OF THE ATTORNEY FOR THE COLLECTION
OF ARREARS OF PERSONAL TAXES.

1 Attorney.	1 Clerk.
2 Law Clerks.	(4 persons)

THE OFFICE OF THE SPECIAL COUNSEL IN CHARGE OF PRO-
CEEDINGS RELATING TO THE WATER SUPPLY.

1 Counsel.

He employs assistants and clerks as occasion may require, and in connection with other duties not related to the water supply.

THE ATTORNEY TO THE DEPARTMENT OF STREET IMPROVEMENTS
OF THE TWENTY-THIRD AND TWENTY-FOURTH WARDS.

1 Attorney.	1 Clerk.	(2 persons)
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The Bureau of the Public Administrator was formerly a part of the Law Department, but by Chapter 827 of the Laws of 1895, which went into effect on the 31st day of May of that year, this Bureau was removed from the Law Department but continued as an independent Bureau, the duties of which remain substantially unaltered.

The power to appoint and remove the Public Administrator was vested by said Act in the Surrogates of the County of New York, and the appointment of subordinates was vested in the Public Administrator.

The amounts appropriated for the Department by the Board of Estimate and Apportionment for the years 1894 and 1895 are as indicated below:

Contingencies.	1894.	1895.
General Contingencies	\$ 18,000	\$ 18,000
Contingent Counsel Fees	25,000	50,000

Contingencies.		
Public Administrator's Office.....	450	450
Corporation Attorney's Office.....	150	150

Salaries.		
General Office of the Counsel to the Corporation.		
Salary of the Counsel to the Corporation.....	12,000	12,000
Salaries of Assistants, Clerks and employees,	106,000	106,300

Bureau of the Corporation Attorney.		
Salary of the Corporation Attorney..	4,000	4,000
Salaries of Assistants, Clerks, Messengers and Janitor.....	7,000	7,000
Salary of Process Clerk.....	900	900
Salaries of three Process Servers at \$1,200 each per annum,	3,600	3,600

Bureau of the Public Administrator.		
Salary of Public Administrator....	4,000	4,000
Salary of Clerks and employees...	8,400	8,400

	1894.	1895.
Bureau of the Attorney for the Collection of Arrears of Personal Taxes.		
Salary of the Attorney.. .. .	4,000	4,000
Salaries of Clerks	3,500	3,500

The additional appropriations
were as follows :

For prosecuting delinquents for Arrears of Personal Taxes, etc., ...	1,200	1,200
For Revision and Compilation of the Ordinances of the Common Council	2,500	2,500
Salary of the Attorney to the De- partment of Street Improvements of the 23rd and 24th Wards and Clerk	6,200	6,200
	<hr/> \$206,900	<hr/> \$232,200.

Particular attention should be directed to the fact that in the appropriation for 1895 the sum of \$25,000 was appropriated for deficiencies existing in counsel fees already incurred previous to that year, and that also in the appropriation for General Contingencies authority was given to pay existing deficiencies of previous years out of the same, which was done to the extent of about \$7,000.

Deducting the amounts paid for bills incurred previous to the beginning of the year 1895, to wit, \$26,763.52 there was left a balance of \$205,436.48 only, which could be used for the expenses of running the Department during the year 1895.

It will also be noticed that no provision is made in the general estimates for the expenses of the Bureau of Street Openings, or for the Special Counsel in charge of proceedings relating to the water supply.

The reason for this is that the cost of maintaining this Bureau is divided among the different proceedings which it may have in charge, and is included in the assessments for benefit as a part of the expense of the improvement, so that work of this character is done without expense to the general body of taxpayers, the burden being borne by the property deemed specially benefitted by the improvements.

The Counsel in charge of the proceedings relating to the water supply is paid out of the special funds provided by the various acts under which the proceedings are taken.

A summary of the work done by the General Office for the years 1894 and 1895 is as follows :

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	1894.	1895.
Number of actions and special proceedings pending at the end of the year, including claims filed for damages caused by change of grade in the 23rd and 24th Wards, under Chap. 537, Laws of 1893.	3,842	3,895
Number of actions and proceedings begun.	973	1,030
Number of actions and proceedings closed	675	930
Number of actions tried	154	105
Number of appeals argued at the General Term.	47	62
Number of appeals argued at the Court of Appeals	16	27
Number of hearings before Referees and Commissioners	720	782
Number of motions argued	432	398
Number of miscellaneous hearings	15	10
Number of claims sent by the Departments for collection	41	174
(Of these 101 were paid in full, and the balance were put in suit or are still pending.)		
Amount of money collected	\$15,394.89	\$40,719.75

	1894.	1895.
Number of opinions written	336	850
Number of pages of press letter copying.	5,123	7,065
Number of claims against the city sent by the Finance Department	289	610
Number of oral examinations taken	234	271
Number of contracts examined or drafted and approved as to form	707	735

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THE BUREAU OF STREET OPENINGS.

Since the establishment of this Bureau by Chapter 158 of the Laws of 1893, the process of acquiring title on behalf of the city to lands necessary for the construction of streets, roads and avenues has been facilitated very much, and the record of the past year is very gratifying.

The work of this Bureau may be said to be the foundation of all street improvements. All land is in general owned by private persons, and it is impossible for the city to take possession thereof and construct roads, sewers or other public improvements thereon until title has passed from the private owner to the city, or the consent of such owner has been in some way obtained to the public use of his property.

In a few cases cessions of the land required have been made by deed from the owner to the city, but in general it is necessary in each case to make application to the court for the appointment of Commissioners of Estimate and Assessment, who sit as a court and determine the awards that are to be made to the property owners as damages for the taking of the land, and the assessment that is to be imposed upon the property deemed benefited by the improvement.

During the year 72 new Commissions have been appointed. In 1894, 55 such Commissions were appointed and 31 in 1893.

44 Reports were confirmed as against 34 in the year 1894, and 35 in the previous year.

Deeds of cession in the cases of five streets have been delivered, and the Bureau has passed upon their legality.

275 proceedings are pending, in 94 of which Commissioners have been appointed.

About 2,800 meetings of Commissions were held, as against 2161 in 1894, and 1060 in 1893.

The city has acquired by condemnation proceedings title to about 55,000 lineal feet (or $10^4/10$ miles) of streets, as against 43,187.42 lineal feet in 1894, and 38,512.76 lineal feet in 1893, exclusive of streets acquired by cession.

The awards in the proceedings that were confirmed amount to \$1,550,000, while the awards made in 1894 amounted to \$2,250,172.33, and those of 1893 to \$555,794.69

The awards during 1894 were so much larger for the reason that in that year awards amounting to \$1,431,693.17 (including costs and expenses) were made for the widening of College Place, a very expensive improvement.

The largest proceeding, which has progressed so far that a preliminary report has been made, was that of Exterior Street on the East River between 64th and 81st streets, a proceeding involving many difficult questions of riparian rights.

A very important decision was rendered by the Court of Appeals in dismissing the appeal of James A. Deering in the Matter of Opening Audubon Avenue.

The contention was made in that case that under special statutory provisions not more than one-half of the cost of opening streets or avenues more than a mile in length on Manhattan Island, north of 155th street, could be assessed upon the property owners, and that the remainder should be borne by the city, although in general the whole expense is assessed upon property benefited.

This contention has now been disposed of by the Court of Appeals.

The city is now relieved of paying not only one-half the cost of opening Audubon avenue, but likewise one-half the cost of opening Wadsworth avenue and Edgecombe Road, which proceedings are still pending.

It is estimated that a saving of over a half a million dollars has resulted from this decision.

The following important matters are in charge of this Bureau, but are referred to more at length in connection with matters specially mentioned below.

St. Johns Cemetery; The approaches to the New Macomb's Dam Bridge; The Grand Boulevard or Concourse; The Public Place at the Boulevard and West End Avenue.

In 181 of the proceedings that have been commenced Commissioners have not been appointed, and a very long delay has sometimes intervened between the institution of proceedings and their conclusion.

The main reason for this is the impossibility of obtaining quickly the necessary maps, which is caused either by too small a force of engineers or lack of appropriation of sufficient money.

While the time in which the Commissioners are actually employed in hearing testimony and deciding upon their awards and assessments is often less than six months, the average time they are obliged to wait for maps is more than five months, during which period nothing can be done.

The Commissioner of Street Improvements of the Twenty-third and Twenty-fourth Wards has, however, had an increase in his appropriation for preparing maps for street opening purposes, so that an improvement hereafter may be expected in this respect.

A source of embarrassment to this Bureau is likely to arise from the recent establishment of new lines of streets and avenues in the Twenty-third and Twenty-fourth Wards, unless the Tax Maps are made to conform to the streets and avenues as laid down upon the new maps filed by the Commissioner of these wards.

The suggestion is also made that immediate steps should be taken to determine upon the location of streets, roads and avenues in the newly acquired territory of Wakefield, Eastchester, Westchester, Williamsbridge and Pelham. It will doubtless be soon advisable to construct some of these improvements.

The opening of streets will hereafter be confined principally to territory north and east of the Harlem River.

The only street openings involving large expense on Manhattan Island in charge of this Bureau are Wadsworth avenue and Edgecombe Road, both of which are well on the way towards completion.

THE BUREAU OF THE PUBLIC ADMINISTRATOR.

As already stated, this Bureau, by Chapter 827 of the Laws of 1895, was removed from the Law Department and became an independent bureau on the 31st day of May, 1895. At the time of the severance of this Bureau from the Law Department, the Public Administrator reported as pending: In the United States Circuit Court for the Southern District of New York, two actions for an accounting and one action to foreclose a mortgage; in the State Courts, three actions for an accounting; one to determine the title to personal property, one to secure money in bank, one to establish a will, one to charge a legacy on real estate, one to foreclose a mortgage, and one to foreclose a Mechanics' Lien.

BUREAU OF THE CORPORATION ATTORNEY.

At this Bureau 63,442 complaints were received, upon 38,269 of which no action could legally be taken.

8,451 suits were commenced upon the other 25,173 complaints (one suit only frequently being necessary to dispose of several complaints.)

105 bastardy cases were prosecuted to judgment and 41 cases were dismissed.

11 abandonment cases were prosecuted to judgment and 1 dismissed.

In 30 abandonment cases judgment of conviction was affirmed on appeal, and in 2 the appeals were dismissed.

21 actions on abandonment bonds were prosecuted to judgment, and 1 such action dismissed.

8 proceedings were begun to compel children to support aged parents, and 5 to recover the fees of Inspectors of Weights and Measures.

The moneys collected by the Attorney are as follows :

Amount paid to the Commissioners of Public Charities and Correction. in abandonment and bastardy cases	\$9,509.11
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Amount paid to City Chamberlain for penalties and costs.	5,193.55
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Amount paid for court fees, disbursements and affidavits	729.96
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Amount paid Inspectors of Weights and Measures	4.07
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Total received from all sources	\$15,436.69
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This exceeds the amount collected in 1894 by \$2,362.18

OFFICE OF THE ATTORNEY FOR THE COLLECTION OF ARREARS
OF PERSONAL TAXES.

The Attorney in charge of this bureau made collections as follows :

Taxes and interest.	\$104,886.63
Costs.	1,311.69

	\$106,198.32

This exceeds the amount collected for the year 1894 by \$2,855.04.

The number of delinquent taxpayers returned to the burwau by the Receiver of Taxes during the year was 5,030.

THE OFFICE OF THE SPECIAL COUNSEL IN CHARGE OF PROCEED-
INGS RELATING TO THE WATER SUPPLY.

The city has employed for several years special counsel to conduct the litigation necessary for the acquisition of lands and easements required for the protection of the water supply, and particularly in the Counties of Westchester and Putnam.

These proceedings are conducted under Chapter 445 of the Laws of 1877; Chapter 490 of the Laws of 1883 (commonly known as the Aqueduct Law) and Chapter 189 of the Laws of 1893 (the Act for the protection of the sources of the water supply from pollution.)

Under these acts numerous Commissions have been appointed, which pass upon the value of the property and rights as the same are acquired by the city.

S Eliminating from consideration parcels as to which the Commission^{al} has not yet been appointed, there are in process of trial 524 cases involving in the aggregate claims against the city of \$8,052,207.60.

During the year 1895, exclusive of that portion of Katonah north of Main street, claims to the extent of \$1,688,548.39 were presented, and sworn evidence was produced before the Commissioners to the effect that they were of that value.

After hearing the evidence on the part of the City, however, the Commissioners awarded the sum of

\$630,600.53, making a net reduction in favor of the city in the cases closed of \$1,057,947.86.

In addition to this, 699 parcels of real estate scattered through the Counties of Putnam and Westchester are now in process of examination and acquisition.

Besides the proceedings referred to above, questions of assessed values and taxation of upwards of 8,000 acres of land belonging to the city are constantly being presented, and all assessments and tax bills are critically examined by this office.

During the year 1895 assessments against the city of upwards of \$350,000 have been cancelled, and duplicate assessments for various parcels at Croton Falls removed from the books.

THE OFFICE OF THE
ATTORNEY TO THE DEPARTMENT OF STREET IMPROVEMENTS OF THE
TWENTY-THIRD AND TWENTY-FOURTH WARDS.

During the year 1895 quarters were provided for this attorney in the general offices of the Law Department, so that he is brought into closer relation with the rest of the office force. While much of his time is spent in those Wards, and in personal communication with City Officers, particularly concerned therewith, the writing of opinions and the passing upon purely legal questions can, it is thought, be better performed in connection with the General Office. The more important matters need not be specially mentioned here, for the reason that they are included as a part of the work of the General Office; but consultations are had almost daily and oral advice given in matters pertaining to the business of that attorney which involved legal questions of minor importance.

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----- MATTERS SPECIALLY MENTIONED.-----

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LEGISLATION.

Not the least of the laborious and important duties of the Counsel to the Corporation is imposed by the examination of proposed legislation.

It consumes much of his time as well as about all of the time of a senior assistant, while the Legislature is in session.

Some idea of the work involved may be obtained from a consideration of a few statistics.

The Legislature of 1895 passed thirty-five acts which became laws amending different sections of the Consolidation Act. The sections amended by these thirty-five acts numbered one hundred and nineteen.

It also passed twenty-three other acts which became laws amending other statutes which had heretofore been passed, directly affecting the City of New York and the various departments of its government.

It also passed eleven acts which became laws, cancelling assessments previously laid, and eleven acts which became laws, providing for the investigation or payment of claims against the City.

It further passed thirty-nine entirely new acts which became laws directly affecting the City.

Every one of these acts, amounting to one hundred and nineteen in all, was carefully examined by this department, and watched in all its stages from introduction to final signature by the Governor.

The work involved included the examination and preparation of proposed amendments; many hearings before committees; investigation of the necessity for the proposed legislation; the gathering of information from the different departments affected in order to place before the committees having the bills in charge the exact condition of affairs, and finally the preparation of briefs for the consideration of the Mayor to assist him in determining whether or not to assent, on behalf of the City, to the proposed act, the New Constitution providing that all special acts affecting the City shall be sent to the Mayor, who, after giving a public hearing thereon to all parties interested, must approve or disapprove the same and return them to the house from which they emanated.

These acts cover a vast number of subjects, some of which are indicated below, to wit:

The annexation of Wakefield, Eastchester, Williamsbridge, Westchester and Pelham; the construction of a new bridge over the East river; a new bridge over the Harlem river; the new concourse to be built on the

north side of the Harlem river; the abolishment of the police justices and the institution of two new courts, the Special Sessions and the City Magistrates, to take the place thereof; most important amendments to the Rapid Transit and the Elm Street Widening Acts; the power of removal bill; the transfer of the Public Administrator's Office from a Bureau of the Law Department to an independent Bureau, the head of which is to be appointed by the Surrogates; a repaving bill under which the city may issue a million dollars of bonds a year for three years to provide for repaving its streets; an act increasing the appropriation for the Commissioners of Accounts ^{one} ~~two~~ hundred thousand dollars, to enable them to make a thorough investigation of city affairs; creating a new Judge of the Court of General Sessions and a corresponding increase in the District Attorney's office; the establishment of a law library for the Court of General Sessions; requiring that no public school building shall be erected in the future without a play-ground attached thereto.

The tabulation of the acts which became laws indicated but a small part of the labor involved in this branch of the work of the office, inasmuch as in the last

Legislature about fifteen hundred senate bills were printed, and very nearly three thousand assembly bills, every one of which received an examination to ascertain whether, and, if so, how far they might affect the interests of the City.

By reason of the facts and arguments presented by this department to the committees having the several bills in charge, many bills failed of passage or were materially amended in accordance with the views of the City authorities.

This work has always been regarded as a most important one, but it was especially important this year, in view of the very large amount of legislation proposed and the very radical changes advocated and in many instances accomplished.

A number of the bills before alluded to were drafted in this department and introduced and passed at its request.

M.D.

ACTIONS FOUNDED UPON ALLEGED NEGLIGENCE OF
THE CITY AUTHORITIES.
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	Year 1894.	Year 1895.
Number of such actions disposed of,	32	76
Damages claimed,	\$240,295.37	\$599,861.00
Damages recovered,	\$ 16,853.99	\$ 28,878.66
Percentage of recovery,0701#	.0481

The difference between these figures and those published in the last annual report (.0224) arises from the fact that last year actions against police officials defended by the Law Department were included under the head of accident cases. In these cases the damages claimed were in 1894, \$510,500.00; in 1895, \$24,000. In neither year was any amount recovered in them.

ADMIRALTY MATTERS.

The volume of admiralty litigation has been less than in 1894 but the city has been fortunate in all affirmative suits having recovered in the case of the Mayor, Aldermen and Commonalty against the "Robert Hadden and "Mattie Newman" for injuries done the fire boat "New Yorker," a sum in excess of the amounts it has been called upon to pay under adverse decrees.

A principle of law important, in the amounts contingent upon an adverse decision to the city, has been settled in favor of the city, on appeal to the United States Circuit Court of Appeals, in the case of Robert W. Workman against The Mayor, etc. The District Court held the city liable for negligence of the employees of the Fire Department, holding the doctrine of non-liability as settled by the Court of this State controlling only on the common law side of the Court. The United States Circuit Court of Appeals, however, reversed this finding and held the City not liable. Owing to the novelty and importance of the questions involved, upon petition of the libellant, the Supreme Court of the United States, has taken cognizance of this suit, by certiorari.

In two suits brought against the city, arising out of damage done by public bath No. 13 in the gale of

August 1893; one for salvage for saving the bath, the other for damage done by the bath, the city prevailed establishing the principle that where city property is in the hands of bailees, even in admiralty the bailee may be brought in by petition and held.

There were many collisions of vessels with this bath during the prevalence of the August gale, and these decisions are important as precedents for holding the city not liable in the other cases.

ASSESSMENTS FOR LOCAL IMPROVEMENTS.

The number of special proceedings to vacate or reduce such assessments pending at the end of the year was 382, which is the smallest number pending at any time for the last twenty-five years at least.

Only eight orders of reduction were made reducing assessments by the sum of \$859.15 but these reductions in every case, except one involving \$450.92 were made under decisions rendered previous to 1895, no new principle of general application requiring the reduction of assessments having been established.

In a few cases not included in the above vacations made pursuant to mandatory statutes.

Numerous proceedings or suits growing out of such assessments were disposed of in various ways. Except in the two following cases the decisions did not present any novel or important points.

The two exceptions are the case of Scudder vs. Mayor, decided by the Court of Appeals, and Matter of Hume a Special Term decision.

The former suit established the general proposition of law that an injunction will not lie to restrain the threatened sale by the city for an unpaid assessment, even if the same is illegal.

The other case established the principle that the city is not liable for the construction of the approach-

es to the new bridges across The new York & Harlem Railroad tracks rendered necessary by the elevation of the grade of the railroad in the 23rd Ward under the Park Avenue Improvement Act.

DELINQUENT JUROR PROCEEDINGS.

The whole number of delinquent jurors whose names were transmitted by the Commissioner of Jurors, as fined during the year was3,007

The number of cases in which the Commissioner of Jurors was unable to effect service of the motion papers, was 1,512

The number of proceedings in which the fines were remitted because of non-service of the Jury Summons by the Sheriff, was1,239

The number of cases in which the fines were remitted for reasons other than the non-service of the papers, was 212

The number of cases in which fines imposed were enforced, was 44

The amount of judgments for the enforcement of fines imposed was\$4,030

The amount collected was\$1,110

THE ANNEXATION OF WAKEFIELD, EASTCHESTER, WILLIAMSBRIDGE
WESTCHESTER AND PELHAM.

The annexation of this territory, under Chapter 934 of the Laws of 1895, has already resulted in a considerable litigation and promises much more.

The constitutionality of the act, however, has been thoroughly tested, and the Court of Appeals has held the act to be constitutional in *The People ex rel. Henderson vs. Supervisors of Westchester*, 147 N. Y. 1.

There are, however, numerous other questions which are still under consideration as to the construction of the act of annexation, and as to the proper action to be taken by the city authorities in reference to the newly acquired territory.

THE CONSTITUTIONALITY OF THE WATER SHED ACT.

Among the decisions of special importance rendered during the year was that of the General Term of the Supreme Court of the Second Department in the case of Roxanna Kelley.

A question was raised as to the constitutionality of Chapter 189 of the Laws of 1893, under which the Commissioner of Public Works was given authority to take possession of real estate and abate nuisances in a summary manner.

The constitutionality of the act was upheld by the General Term.

THE DINSMORE CLAIM.

This claim was made against the city for advertising in a paper called "The Stockholder", and amounted to about \$80,000.

The Board of Estimate and Apportionment under a special act of the Legislature audited it, however, at a nominal sum.

Mr. Dinsmore applied for a writ of mandamus to compel the Board to audit the claim at a fixed sum, and also obtained a writ of certiorari to review the determination of the Commissioners.

The Court of Appeals during the past year finally disposed of the matter by sustaining the action of the Board of Estimate and Apportionment.

WOLF BOARD OF ALDERMEN CLAIMS.

These claims in which about \$1,000,000 were alleged to be due for salaries of the so-called Board have been finally disposed of by the decision in the Demarest case, the Court of Appeals having affirmed the judgment dismissing the complaint. All the other suits of a similar character will be dismissed under that decision.

THE HACKLEY CONTRACT LITIGATION.

The suit in this case was begun in 1864, and relates to the famous contract made in 1861 between the city and Andrew J. Hackley for the cleaning of streets and wharves.

After about twenty-five years of litigation and in 1891, a judgment was entered against the city for \$689,566.73.

Subsequently in June 1893 as the result of an appeal, the judgment was reduced to about \$210,000.

An appeal was then taken to the Court of Appeals but in 1895 a compromise was reached whereby the owners of the judgment agreed to satisfy it upon the receipt of ninety per cent of the judgment as reduced.

This amount has been paid and the controversy is ended.

THE NEW YORK AND BROOKLYN FERRY
COMPANY VS. THE MAYOR, ETC.

This important suit was decided by the Court of Appeals in favor of the city, the Court affirming the judgment dismissing the complaint.

The plaintiff demanded \$100,000 alleged to be due as damages for a breach of covenant on the part of the city in refusing to pay for certain buildings and fixtures used in connection with the ferry at the foot of Roosevelt street.

PATENT LITIGATION.

The city is involved in several important suits growing out of alleged infringements of various patents.

The case in which Christopher C. Campbell is plaintiff is the most notable of them and has been in litigation about eighteen years. It relates to the so-called Knibbs Patent used in steam fire engine pumps.

The amount of money claimed in this suit is enormous. In fact, under rulings that have been made by the Master, about \$11,000,000 are dependent upon this litigation.

The contest as to this claim has been very expensive, as well as a source of much anxiety to those who are responsible for the conducting of the defense.

In December, however, the Master made a report in which he finds that the complainant is entitled to a decree for \$28,336.

It remains to be seen whether the city will be compelled to pay even this comparatively trivial sum.

The suit in which William A. Brickill is plaintiff was begun in 1870, in which it is claimed that the city is responsible for damages for the infringement of a patent for the improvement in "feed-water heaters" for steam fire engines.

The testimony in this suit is nearly completed and it is thought will be submitted to the Master early in the following year.

Should the complainant's theory of the case be held correct, it would involve the payment of somewhat more than \$1,000,000.

In the suits against the city and the Fire Department in which Robert Bragg and The Bragg Manufacturing Company are plaintiffs, damages are claimed for an infringement of "gong attachments" for engine houses.

Considerable testimony has been taken in these suits, but they have not advanced sufficiently far to enable one to form a definite opinion as to their importance.

The suit of The American Cable Railway Company against the Cities of New York and Brooklyn for damages resulting from an alleged infringement of a patent relating to the cable railway used on the New York and Brooklyn Bridge, has been finally decided by the United States Circuit Court of Appeals in favor of the defendants, the Court holding that the patent is invalid.

POLICE CASES.

The police cases argued during the present year have been of unusual number and interest.

Of these, perhaps the most important is that of Captain Eakins, who applied for a mandamus to compel the Board of Police to retire him, which the Board refused to do, for the reason that from written information received by them, they were, at the time of his application, examining into charges preferred against him.

Captain Eakins claimed the absolute right of retirement, but the Court of Common Pleas at Special Term held that there were in fact, charges pending against Captain Eakins at the time of his application, and this decision has been sustained by the General Term of the same court.

The decision of the case of the People ex rel. Krushkinsky vs. The Board of Police by the General Term of the Supreme Court is also of importance, that being a test case brought to determine the right of the Police Board to dismiss members of the police force who had obtained their places by fraud ; the fraud in the present case, being that the applicant for appointment to the police force had employed another person to impersonate him upon the examination for that appointment.

This decision was also in favor of the Board of Police.

THE PROCEEDINGS BEFORE THE COMMISSIONERS TO AWARD
DAMAGES FOR CHANGES OF GRADE OF CERTAIN STREETS
IN THE TWENTY-THIRD AND TWENTY-FOURTH WARDS.

During the year 1895 the vital questions under the acts creating this Commission; establishing, in a measure, the procedure before it and affecting the life of the Commission itself, have been considered by the Court of Appeals. As that Court held the Commission to have lawful existence, and jurisdiction to make the awards, this extensive litigation, will now proceed with all dispatch to a disposition of the nine hundred and sixty-seven claims that have been filed.

Awards have been made in sixty-eight of these claims, in which the total amount claimed was \$432,933.86; The total amount awarded was \$172,725.00 or .398⁺% a percentage less than has been obtained in most of any similar litigations by the city.

M.D.

DOCK PROCEEDINGS.

The proceedings for the acquirement of water rights and of land in connection with the improvement of the water front have been more numerous and important than ever before in the history of the Law Department.

Application for the appointment of Commissioners to appraise the value of the property taken was made at the end of last year, but no proceedings were had until the Spring of the present one.

The Law Department under the direction of the Board of Docks, instituted nine proceedings, some of them embracing property of great value, and the termination of which will give to the city the means of very much enlarging its commercial facilities.

This is especially true of the proceedings which embrace the two blocks bounded by Bethune street, West Street, West Eleventh street and Thirteenth Avenue.

In the case of these blocks the city is obliged to not only acquire the water rights, but also for the purpose of building longer piers suitable for modern steamships to condemn the interests of the owners of the upland of the blocks mentioned.

The Board of Docks already has advantageous offers from steamship companies for the occupancy of the piers which are to be built when the property shall have been acquired.

These proceedings are being actively pushed, and it is hoped that in a short time the more important of them at least will be terminated and the city put in possession of property which it very much needs for the development of its commerce.

During the year 1895 several cases of importance relating to the water front of the city of New York have been decided in favor of the city.

Among the most important of these cases was that of Sage vs. The Mayor, in which the plaintiffs, who were the owners of the upland extending to the Harlem River between 94th and 95th streets, claimed the land between low and high water mark in the Harlem River.

After a full argument of the legal questions the matter was decided in favor of the city.

Another important case was that of Timpson vs. the Mayor, in which the plaintiffs claimed title to the wharfage rights and the strip of land forming practically the widening of West street at the foot of Beach street at from two to eight feet in breadth.

The title of the plaintiffs was based upon adverse possession and prescription, and after a trial of five days the court directed a verdict in favor of the city.

In Lorton vs. The Mayor, the suit involved the title to wharfage rights along West street extending southerly from the southerly line of Spring street.

The grant from the city conveyed the wharfage rights along the exterior line, but the grantees subsequently reconveyed such rights to the city upon the condition that a public basin should be maintained at the foot of said street.

The city's plan of water front improvement having caused the building of a bulkhead westerly of the old bulkhead and two new piers, suit was brought by the heirs of Lorton to recover the value of the wharfage rights, on the theory, that the city had destroyed the public basin theretofore maintained, and that therefore, the wharfage rights had reverted back to the Lorton heirs. This case was also decided in favor of the city.

The title to water front property in the following localities has been examined and approved by this office, in the neighborhood of Leroy street, North river; 51st and 52nd streets and Twelfth and Thirteenth avenues, North river; 114th street and Harlem River; and on West street between Perry and West 11th streets.

M

AS TO THE NEW PARKS.
.....O.....

ST. NICHOLAS PARK.

This park was originally established by Chapter 366 of the Laws of 1894.

It was bounded by 130th street, St. Nicholas Avenue, 141st street, Convent Avenue, 138th street, Amsterdam Avenue and 139th street and St. Nicholas Terrace, having an area of Six hundred and fifty-seven city lots of 2,500 square feet.

By Chapter 522 of the Laws of 1895 the previous act was amended so as to slightly reduce the original area.

Commissioners were appointed in July 1894 in a proceeding instituted by the city to acquire title to the land. This Commission has held a large number of sessions during the year, and all the evidence as to title has been completed, a labor of great magnitude as the property was owned by a large number of persons, and it was necessary that each owner should make good his title by common law proof covering a period of at least twenty years.

The property owners are now engaged in giving evidence, through expert witnesses, of the value of their lands, and about 1,200 pages of testimony have been taken.

A large portion of this park consists of the rocky sidehill between 140th and 141st streets, St. Nicholas avenue and St. Nicholas Terrace.

FORT WASHINGTON PARK.

THis park was laid out and designated by Chapter 581 of the Laws of 1894.

It includes the historical Fort Washington Point and while much of the property is of very little value by reason of its rugged character and rocky formation, yet it will make a park of great natural beauty.

It lies between the lines of 171st and 184th streets extended, and between the avenue known as the La-Fayette or French Boulevard on the east to the Hudson River on the west, and embraces about Seven hundred and six city lots.

The Commissioners were appointed in July 1894 in a proceeding instituted by the city for the purpose of acquiring title. About 2,200 pages of testimony have been taken. The proof of title has been completed and the property owners have rested in their proof as to value

The city is now proceeding with its evidence as to value, and it is probable that it will be concluded early in the year 1896.

THE COLONIAL PARK. (So-called.)

This park lies between 145th and 155th streets, Bradhurst and Edgecombe Avenues, and contains about Two hundred and twenty-four city lots.

It consists of a side hill and narrow level space on the east, but in its main features it is similar to Morningside Park and St. Nicholas Park.

The land was owned by a large number of persons appearing by different attorneys.

The proof of title has been concluded, and owners proof of value also nearly concluded.

It is expected that the city will call its experts as to value within a few weeks. About 2,000 pages of testimony have been taken.

RIVERSIDE PARK EXTENSION.

This extension was laid out and designated by Chapter 152 of the Laws of 1894.

It includes all the land and land under water between the southerly line of 72nd street extended to the southerly line of 129th street extended, the westerly line of the roadway of the Hudson River Railroad Company and the westerly line of Thirteenth avenue, as originally laid out in 1837. Nearly all of the land to be acquired is now under water.

In November 1894 Commissioners of Appraisal were appointed in the proceeding instituted by the city for the purpose of acquiring title.

The proof of title is about completed and is very considerably complicated owing to the large number of grants of land under water and conflicting claims of property owners. About 800 pages of testimony have been taken.

I cannot at present state the area of the land in city lots.

LITTLE ITALY PARK. (So-called.)

This park was laid out and designated by Chapter 746 of the Laws of 1894.

It embraces all the lands on the East River between 114th and 111th streets and east of First Avenue.

It has no legal name so far as I am aware of, but is commonly spoken of as Little Italy Park because of the dense Italian population in this area.

In November 1894 Commissioners of Estimate and Assessment were appointed in a proceeding instituted by the city for the acquiring of title.

The property belongs to a large number of different owners and is almost entirely covered with buildings which are mainly low class tenements houses in a dilapidated condition.

Proof of title has been completed, and owners are now engaged in giving evidence of the value of their property.

About 1,500 pages of testimony have been taken.

WASHINGTON BRIDGE PARK. (So-called.)

In the proceeding to acquire title to this park an order was made on May 7, 1895, confirming the report of the Commissioners of Appraisal and awarding the sum of \$548,755.00, so that the city is now vested with title to this land.

It embraces about three hundred and fifty city lots. The city either through this proceeding or others formerly completed, is now the owner of all the land beginning with that which was acquired in connection with High Bridge on the south to a line one hundred and fifty feet north of the Washington Bridge at 181st street and between Tenth or Amsterdam avenue and the Harlem River.

Part of this land has already been made into a park forming a beautiful entrance to the Washington Bridge and some of it covered with substantial buildings to be used in connection with the water supply.

ST. JOHN'S PARK.

The proceeding to acquire title to the land known as St. John's Cemetery for a public Park has been concluded. This Park is situated at Hudson, Leroy and Clarkson streets, and its acquisition was strongly opposed

Awards were made amounting to \$520,000.

GRAND BOULEVARD OR CONCOURSE.

A proceeding to acquire title to the land required for this improvement was begun under authority of Chapter 130 of the Laws of 1895.

The Boulevard extends from 161st street near Mott Avenue to Mosholu Parkway, a distance of over four miles, with a width of one hundred and eighty (180) feet, following the ridge easterly of Jerome Avenue.

The Report of the Commissioners for the first section from 161st to 174th streets (about one-third the entire length) is already nearly completed, and it is expected that it will be filed in the early part of the year 1896.

THE APPROACHES TO THE NEW MACOMB'S DAM BRIDGE.

The proceedings to acquire title to the lands required for the Ogden and Sedgwick Avenues approach to this bridge were concluded, and awards of \$20,733.60 were made.

The proceeding to acquire title to the Jerome Avenue approach was also completed, and awards amounting to \$192,222.66 were made.

PUBLIC PLACE AT THE BOULEVARD AND WEST END AVENUE.

Title was acquired for a Public Place to the triangular piece of land at the junction of the Boulevard and West End Avenue from 106th street north.

The total cost of this proceeding was \$34,432.90, 50% of which was assessed upon the property deemed benefited, and 50% upon the city in accordance with a resolution of the Board of Street Opening and Improvement.

SCHOOL SITES.

During the year 1895 condemnation proceedings were concluded in four cases, the Court having confirmed the reports of the Commissioners and the titles to the property involved having become vested in the city.

1. Ten lots of land on St. Ann's avenue between 147th and 148th streets.
2. One lot of land on the northerly side of 2nd street between Avenues C and D.
3. Two lots of land on the southerly side of 13th street between Seventh and Greenwich avenues.
4. About twenty lots of land on Mosholu Parkway, Briggs and Bainbridge avenues.

In the following cases the proceedings are nearly completed and reports are either already made or will be made early in the year:

1. Tract of land on Henry, Catharine and Oliver streets.
2. Six lots of land on the northwest corner of 91st street and First avenue.
3. Seven lots of land on the north side of East 173rd street between Third avenue and Crotona Park.
4. Eight lots of land on the west side of St. Nicholas avenue between 126th and 127th streets, being the whole block frontage.

5. Fourteen lots of land on 149th street, Union and Beach Avenues.

Condemnation proceedings have been commenced and are now pending in each of the following cases :

1. Eleven lots of land on the south side of 141st street between Brook and St. Ann's avenue.

2. Eight lots of land on Rivington, Eldridge and Forsyth streets.

3. The entire block bounded by East Broadway, Scammel, Henry and Gouverneur streets.

4. Eight lots of land on the northerly side of 19th street and the southerly side of 20th street between First and Second avenues.

5. About ten lots of land on Varick, North Moore and Beach streets.

6. Nine lots of land on Hester, Orchard and Ludlow streets.

7. Five lots of land on Madison and Henry streets between Pike and Rutger streets.

8. Three lots of land on the north-west corner of Sheriff and Broome streets.

9. Three lots of land on the south side of 47th street between 2nd and 3rd avenues.

10. Three lots of land on the south-east corner of East Houston and Essex street.

11. Three lots of land on the north-west corner of Grove and Bedford streets.

12. Three lots of land on the southerly side of West 10th street and the westerly side of Greenwich street.

13. About four lots on the westerly side of Amsterdam avenue and the northerly side of 93rd street.

14. Two lots of land on the northerly side of Fourth street between First and Second avenues.

15. An interior plot of land thirty-five by one hundred feet in the block bounded by West Houston, Varick, King and Congress streets.

16. Two lots of land on the northerly side of 35th street and the southerly side of 36th street between 8th and 9th avenues.

17. An interior plot of land twenty-five by one hundred and twenty-five feet in the block bounded by 8th and 9th avenues, 52nd and 53rd streets.

18. Two lots of land on the northerly side of 109th street between 2nd and 3rd avenues.

19. One lot of land on the southerly side of Carmine street between Bleecker and Bedford streets.

20. One lot of land on the easterly side of Greenwich avenue between West 10th and 11th streets.

21. One lot of land on the southerly side of 17th street between 8th and 9th avenues.

22. One lot of land on the southerly side of 5th street between Avenues C and D.

23. One lot on the northerly side of 114th street between 3rd and Lexington avenues.

24. Six lots on the westerly side of Ogden avenue south of 169th street.

25. One lot of land on the south-west corner of Monroe street and Mechanic's Alley.

27. A large plot on the north-easterly corner of Burnside and Andrews avenues.

COURT HOUSE SITE.

A proceeding has been instituted for acquiring title to the land on the north-east corner of Madison avenue and 25th street as a site upon which to erect a Court House for the Appellate Division of the Supreme Court of the First Department.

The Commission has been appointed; organized, and is now proceeding with its duties.

The land proposed to be taken is about fifty feet wide on Madison Avenue, One hundred and fifty feet deep on 25th street, and runs back about ninety-eight feet and nine inches therefrom.

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SITES FOR THE USE OF THE FIRE DEPARTMENT.

During the year 1895 in each of the following cases the reports of the Commissioners have been confirmed and title is now vested in the City of New York :

1. Two lots of land on the north-west corner of Prospect avenue and 152nd street.
2. Two lots of land on the north-west corner of Railroad avenue and 159th street.
3. Two lots of land on the southerly side of 138th street between St. Ann's avenue and Cypress avenue.
4. One lot of land on the northerly side of 43rd street between 5th and 6th avenues.

SITE FOR THE USE OF THE POLICE DEPARTMENT.

The property known as Nos. 49, 51 and 53 Ridge street has been acquired in a condemnation proceeding for the use of the Police Department.

BRIDGE APPROACH.

An important proceeding is pending for the purpose of acquiring title to lands on both sides of the Harlem River for approaches to the New Third Avenue Bridge.

The proceeding has proved to be a very complicated one and has progressed continuously during the year. Testimony covering over 2,500 pages has already been taken

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JEROME PARK RESERVOIR.

The order appointing Commissioners in the proceeding to acquire title to the land required for the proposed Jerome Park Reservoir was entered early in the year.

This is a proceeding of great magnitude and importance involving as it does the condemnation of 298 acres of land in the Twenty-fourth Ward, including the former Jerome Park Race Course.

Much trouble and delay in organizing the Commission was occasioned by the resignations of Ex-Mayor Gilroy and Gen. Tracy, who with Ex-Mayor Edson were appointed Commissioners, and by the disability of Mr. Albert B. Boardman, who was appointed in place of Gen. Tracy.

The Commission was finally organized, however, consisting of Ex-Mayor Edson, John DeWitt Warner and James C. Bergen, and had its first session on ^{June 4} ~~July 15~~, 1895. Since then numerous meetings have been held, a large amount of testimony taken and much progress made.

It has been possible already to let the contract for the construction of the reservoir, owing to the fact that under the act authorizing the acquiring of the land (The Aqueduct Law) title thereto became vested in the city upon the filing of the oaths of the Commissioners.

The amount to be paid as compensation to the property owners for the land taken will be determined in the order confirming the report of the Commissioners.

THE ELM STREET WIDENING.

The order appointing the Commissioners of Estimate and Assessment in this important proceeding was entered on the 27th of February, 1895. Hon. Charles H. Truax, Hon. William G. Choate, and Hon. Joel B. Erhardt were appointed Commissioners; and their first meeting was held on the 13th of May, 1895.

A large amount of evidence (about seven hundred printed pages) has already been taken, and an attempt is being made to push the matter as rapidly as possible.

It may be well to state that this improvement involves the widening and straightening of Elm Street from Worth to Spring Streets, so as to make it of the uniform width of eighty feet; also the cutting through of the blocks from Worth to Duane Street, the taking of property on the Westerly side of Centre Street between Duane and Reade Streets, the taking of the whole block bounded by Centre, Reade and Chambers Streets, the widening of Marion Street from Spring Street to its northerly terminus, and the cutting through of the blocks from Prince to Great Jones Street, so that at the latter Street the westerly line of the proposed Elm Street will be a continuance of the westerly line of Lafayette Place.

M.D.
G.L.S.

THE HARLEM SPEEDWAY.

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The proceedings to acquire title to the land for this Speedway have been in progress during the whole year.

Both the property owners and the city have introduced their evidence as to values. The testimony in rebuttal is now being heard on behalf of the property owners and is nearly completed.

The Commissioners have held three meetings each week for the greater part of the entire year, and over 3,000 pages of testimony have been taken.

Evidence on behalf of the property owners has been given to the effect that the property taken is of the value of \$3,000,000, while the evidence given by the City's experts shows the value to be less than \$200,000.

An addition to the Speedway was provided for by Chapter 894 of the Laws of 1895, which allowed the acquisition of a tract of land on the westerly side of the Speedway extending from 155th street northerly to High Bridge Park and from the Speedway westerly to the line of the Aqueduct.

A proceeding to acquire title to this parcel of land has been begun and the Commissioners of Estimate have been appointed.

A.L.

TAX MATTERS.

The tax litigation for the year has been less in amount than in 1894, but prolific in the final determination of important principles relating to taxation.

The law affecting assessments against foreign corporations, doing business in this State, held as settled by the decision of the Court of Appeals on the appeal in the Thurber-Whyland Company case, has been since reviewed and explained by that Court and the meaning of the word "invested" in the Act of 1855 determined in the proceeding brought by the Hecker-Jones-Jewell Milling Company to review the assessment against it for the year 1894.

The contest with the State, over the proportion of the State tax to be paid by the county of New York, for the support of the pauper insane, under the Act of 1890, known as the "State Care Act" has been closed by the decision of the Court of Appeals, affirming the judgment entered at a Circuit Court of the Supreme Court in the Third Department, on a direction for a verdict, against the city. Judge Gray, however dissented distinctly upon the legal grounds always insisted upon by the City, as sufficient to defeat this iniquity.

The litigation with the Manhattan Elevated Railroad touching the assessments against that corpora-

tion, for the years 1893 and 1894, is still undecided. While, as to the tax against that Company for the year 1893, it is probable that the original assessment may be somewhat reduced in amount. There is every reason to believe that that corporation, as to that year, will be compelled to pay a very substantial tax.

The litigation over the taxes for the year 1894, has proceeded as yet no further than the argument on the pleadings at Special Term, but it is anticipated that the action of the Tax Commissioners, will eventually be sustained at the original figures.

The recent decision of the Supreme Court, in the proceeding brought by the T. Martin Brothers Manufacturing Company, is important, as modifying what has heretofore been a most embarrassing construction of the law relating to the assessments against foreign corporations, as laid down in the case of the "Parker Mills" against the Tax Commissioners.

This decision will undoubtedly bring within the jurisdiction of the assessing officers corporations that have heretofore escaped taxation.

The assessment against the executors and trustees of the Estate of the late Jay Gould for the year 1893, has been affirmed, on appeal to the General Term.

The assessment against the executors and trustees, and the heirs, of the late Jay Gould individually, for the year 1894, have been set aside, upon a finding by the court that none of the executors and trustees were residents of this city.

The same result is to be anticipated with reference to the assessment for the year 1895, but notwithstanding the adverse result, the questions of fact and law, were litigated with energy.

Transactions
of
Law Department

1895.

Francis M. Scott,
Counsel to the Corporation.
