

List of property owners from N. S.
139th Street to S. S. 156th St West of
the Boulevard.

N. S. 139 St. West of Boulevard.

156 Bray	Manhattan Life Ins Co.	350' ft.
don't find	C. J. Dobbinis	225 "
"	H. R. Deuecke	125 "

N. S. Boulevard 139 to 140 St.

70 N. 34 th	M. B. Baer	100' "
47 Broad	S. B. French	99' 10"

S. S. 140 St. West of Boulevard.

don't find	H. C. Dunshe	125'
"	C. J. Dobbinis	125'
140 th St & Boulevard	C. Schultz	380'

N. S. 140 St West of Boulevard.

dead - mid - } 48 N 28 th St	H. L. Hoguet	600'
N. 141 st St.	A. L. Shepard	100'
don't find	F. H. Jenkins	100'
"	C. R. Ward	99' 11"

N. S. Boulevard 140 to 141 St

don't find	C. B. Wood	99' 11"
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S. S. 141 St West of Boulevard.

don't find	F. H. Jenkins	100' 0"
N. 141 st St.	A. L. Shepard	100' 0"
mid: 48 N 28 th St	H. L. Hoguet	150' 0"

N. S. 141 St West of Boulevard.

mid: 48 N 28 th St	H. L. Hoguet	Hoguet
258 Mid: Ave.	Geo F. Baker	145'

	<u>N.S. Boulevard. 141 to 142 St</u>	
don't find	C. Seawig	99' 11"
156 Bray	Manhattan Iron Co.	124' 11"
	<u>S.S. 142 St West of Boulevard.</u>	
258 Mad. Ave.	E. F. Baker	150' 0
mil =	H. L. Naguet	225' 0"
	<u>N.S. 142 St West of Boulevard.</u>	
which?	Jas Hamilton	49' 0
don't find	G. W. H. Zeigle	24' 0
which?	J. Sheridan	48' 0
which?	M. Jones	48' 0
don't find	Mary Dyatt	48' 0
361 N. 34 th St.	S. Fish	50' 0
318 N. 31 st "	St. Speyer	150' 0
20 E. 65 th " ?	C. Schenker	75' 0
156 Bray	Manhattan Iron Co.	50' 0
	<u>N.S. Boulevard 142 to 143 St.</u>	
which?	H. Ferguson	49' 11"
1330 Amsterdam Ave.	Ed. Connolly	50' 0
3 Park row	H. Caldwell.	99' 11"
	<u>S.S. 143 St West of Boulevard.</u>	
3 Park row	M. Caldwell	50' 0
156 Bray	Manhattan Iron Co.	200' 0
2160 7 th Ave.	J. S. Smith	100' 0
which	F. Alexander	50' 0
don't find	M. Goldacker	75' 0
1609 Lex. Ave	O. H. Schenck	100' 0

	<u>N.S. 143 St West of Boulevard.</u>	
156 B mag	Manhattan Iron Co	64' 5"
which	Ed Walsh	50' 0
don't find	Est J. Dunshe	50' 0
"	As Munshee	100' 0
"	F. F. Dufais	299' 11"
	<u>N.S. Boulevard 143 to 144 St</u>	
don't find	F. F. Dufais	99' 11"
which	M. Moore	99' 11"
	<u>S.S. 144 St West of Boulevard.</u>	
don't find	D. Scheuck	200' 0
"	Dr Mauley	100' 0
69 Walker St	R. E. Jackson	100' 0
41 N 126 St	St. Fanning	142' 8
	<u>N.S. 144 St West of Boulevard.</u>	
not	St. Fanning	136' 2"
"	P. Forbes	125' 0
"	G. N. Peck	200' 0
"	Mrs J. M. Simons	75' 0
	<u>N.S. Boulevard 144 to 145 St.</u>	
"	Mrs J. M. Simons	99' 10 1/2"
	E. A. Smith	99' 11"
	<u>S.S. 145 St. West of Boulevard.</u>	
which.	E. A. Smith	175' 0
not	J. C. Bradhurst	125' 0
" 20	G. N. Peck	225' 0

	<u>N.Y. 145th St West of Boulevard.</u>	
156 Bray	Manhattan Iron Co	53' 6"
218 W. 62 nd St	St. C. Fields	225' 0
48 E 26 th St	C. C. Bradhurst	75' 0
which	Jno Bell	75' 0
not	Chas. W. Daly	75' 0
	<u>N.Y. Boulevard 145 to 146 St.</u>	
not	Chas. W. Daly	99' 11"
"	J. C. Bradhurst	99' 11"
	<u>S.Y. 146th St West of Boulevard.</u>	
" not	J. C. Bradhurst	250' 0
"	Chas. C. Bell	232' 2"
	<u>S.Y. 146 St. West of Boulevard.</u>	
which	M. Bell	76' 11"
"	Jno Bell	150' 0
not	S. M. Bradhurst	50' 0
which	Jno Brown	50' 0
not	Jos H. Hagsten	100' 0
not	Jm. Bradhurst	25' 0
	<u>N.Y. Boulevard 146 to 147 St</u>	
which	Jno. Bell	49' 11"
not	Chas. W. Daly	25' 0
"	Owens	25' 0
"	S. M. Bradhurst	99' 11"
"	Wm. Kunen	468' 8"

	<u>S.S. 147th St West of Boulevard.</u>	
not	J. H. Peck	68' 8"
	Unknown	275' 0
159 N 131 st N	Thais Dunlap	100' 0
which	Ed Morrison	50' 0
	<u>N.S. Boulevard 147 to 148 St.</u>	
which	Ed Morrison	199' 10"
	<u>S.S. 148 St West of Boulevard</u>	
which	J. Flynn	50' 0
not	A. F. Disbrow	25' 0
115 N. 60 th	Mary Ahyon	100' 0
	Hall	100' 0
not	J. F. Cummings	150' 0
"	J. H. Peck.	25' 0
	<u>N.S. 148 St West of Boulevard.</u>	
not	A. W. Field	482' 7"
	<u>N.S. Boulevard 148 to 149 St.</u>	
not	A. W. Field	199' 10"
	<u>S.S. 149 St West of Boulevard.</u>	
not	A. W. Fields	908' 5"
	<u>S.S. 149 St West of Boulevard</u>	
	S.S. 150	
	<u>N.S. Boulevard 149 to 150 St</u>	
not	A. W. Fields	1418' 7"
	<u>N.S. 150 St West of Boulevard.</u>	
not	A. W. Fields	525' 0
	Hebrew Guardian Society	50' 0

	S.S. 151 St West of Boulevard.	
not	N. W. Fields	588' 0"
N. 150. x Boulevard	Hebrew Guardian Society	50' 0
	N. S. Boulevard 150 to 151 St	
	Hebrew Guardian Society	199' 10
	N. S. 151 St West of Boulevard	
not	C. M. Kearney	30' 3
20 E 13 th N	P. F. Meyer	25' 0
not	B. F. Maurer	100' 0
430 West End Ave	R. F. Carman	50' 0
" not	J. H. Wall	200' 0
which	M. E. Brown	100' 0
75 Fulton N	N. Stix	75' 0
not	A. C. Sage	50' 0
	N. S. Boulevard 151 to 152 St.	
not	A. C. Sage	199' 10"
	S.S. 152 St West of Boulevard.	
not	A. C. Sage	75' 0
75 Fulton N	N. Stix	75' 0
173 Beverly Pl.	Annie E. Brown	100' 0
338 6 th Ave.	J. L. Wall	175' 0
not	R. F. Carman	50' 0
"	B. F. Maurer	100' 0
20 E 13 th N	P. F. Meyer	25' 0
not	C. W. Kearney	125' 0

N. S. 152 St West of Boulevard

not	R. P. Carman	125' 0
416 W 14 th St	A. H. Wellington	50' 0
5. E. 63 rd St	C. R. Malby	50' 0
1967 Amsterdam Ave	C. A. Briggs	25' 0
2 W 36 th St	Joe Admange	100' 0
515 E 81 st St	J. B. Wetherell	24' 7"
which	Thos Kelly	25' 5"
not	G. C. Dewitt	25' 0
which	Thos Kelly	29' 7"
" which	C. Mayer	50' 10"
not	Chas Stepth	75' 0
which	H. Edwards	25' 0
not	Jacob Gottgen	24' 4"
"	J. A. Sage	25' 8"

N. S. 153 St West of Boulevard.

	Sage	25' 8
not	J. Gottgen	24' 4"
which	H. Edwards	25' 0
not	C. Stepth	75' 0
780 Park Ave.	C. F. Mayer	50' 0
which	Thos Kelly	74' 7"
not	G. C. Dewitt	25' 0
515 E 81 st St	J. B. Wetherell	24' 7
2 W 36 th St	Ch. Admange	100' 0
1967 Amsterdam Ave	C. A. Briggs	25' 0
5. E. 63 rd St	C. R. Malby	50' 0
416 W 14 th St	A. C. H. Wellington	50' 0
not	Est. B. F. Carman	215' 1 1/2"

(8)

{ N.S. 153 St
S.S. 155 St
W.S. Boulevard 153 to 155 St
Trinity Cemetery

		New York Tribune
150 Nassau St.		Amer. Tract Society
144	d _n	Banks Bros.
140	d _n	Morse Building.
S.E. Cor.	d _n	Vanderbilt Building.
7 Beekman.		Eugene Kelly Building.

		New York Sun.
		New York Staats Zeitung.
4 Park Row		New York Times.
36	d _n	O. D. Patter. "Lot since fire"

	Broadway	New York Herald.
214	do	Park Bank.
212	do	Knox.

Park Row, Sun to Beekman.

1 Park Row		Philo O. Mills.
3	d _n	Benjamin W. Mannier.
11	d _n	Moses Douglas.
13-19	d _n	Est. of J. J. Greenwood.
21	d _n	Denise Barnes.
23	d _n	J. + E. Brooks.
25-27	d _n	W. B. Astor.
29	d _n	W. O. Bruster.
31-32	d _n	The World.

33 Park Row L. Spencer.
34 do Est. of P. G. West.

Broad St. East Side Exchange Pl. to Wall St.

Cor. Broad & Wall D. O. Mills.
Drexel & Co.

Nassau St., West Side, Wall to Pine St.

507 Nassau Continental Bank.
9411 do Duncan, Sherman & Co.

Broadway, East side, Wall to Exchange Pl.

86 Broadway Benjamin D. Sullivan
84 do Wells Fargo.
82 do M. J. Express Co.
80 do Chester Oak Ins. Co.
74 & 72 do Peter Maris.

Broadway, East side, Liberty to Beekman St.

144 Broadway Mutual Life Ins. Co.
134 do Wm Rhinelandt.
128 do American Exchange Bank.
120 do Equitable Life Ins. Co.
108 do Metropolitan Bank.
90 do United Bank Building.

14-18 Nassau
20-24 d.
Nassau Street, East side, Pine to Cedar St.
Fourth National Bank.
Continental Life Ins. Co.

146-150 Fulton
144 d.
142 d.
138-140 d.
Fulton St., South side, Broadway to Nassau St.
Bryant Evening Post.
W. C. Bryant.
T. H. Witthaus.
Est. of D. J. Gregory.
Ed. Concho.

150 Broadway
152 d.
154 d.
156 d.
160-164 d.
166-172 d.
Broadway, East side, Liberty to Maiden Lane.
Eliza Jummel.
Est. of Geo. Haight.
Henry Haight.
d. d.
J. Marquand.
E. Paruley.

174 Broadway
176-178 d.
180 d.
182-184 d.
Broadway, East side, Maiden Lane to John.
D. A. Cashman.
Vanderpool & M. Laughlin.
Charles T. Small.
Mary Cheestrough.

3-7 Courtland
9-21 d.
Courtland St. South side, Broadway.
Est. of Nick Smith.
D. & H. Canal Co.

Broadway, Westside, Barclay to Vesey St.
Astor House.

Broadway, Westside, Barclay to Park Place.

- | | | |
|-----|----------------|-------------------|
| 229 | Broadway | John C. Hamilton. |
| 231 | d _n | Mahlon Sands. |
| 233 | d _n | name blank. |
| 235 | d _n | W. P. Jennings. |
| 237 | d _n | Broadway Bank. |

Broadway, W.S., Park Place to Murray St.

- | | | |
|-----|----------------|--------------------------------------|
| 239 | Broadway | Mechanics' Society. |
| 240 | d _n | W. B. & M. L. Morgan. |
| 241 | d _n | F. W. Boardman. |
| 243 | d _n | Est. of W ^m Rhinelanders. |
| 245 | d _n | Orange Judd. |
| 247 | d _n | Importers & Traders National Bank. |

Broadway, W.S., Murray to Warren St.

- | | | |
|---------|----------------|-----------------------|
| 251 | Broadway | Jos. Grosvenor. |
| 253 | d _n | M. B. Seaman. |
| 254 | d _n | N. T. Heard. |
| 256 | d _n | R. Fayweather. |
| 257 | d _n | M. Ex. National Bank. |
| 258-260 | d _n | Mrs. Hoffman. |

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Broadway, w.s., Warren to Chambers St.

261-264 Broadway		Mrs. Livingston.
265	d,	Agate V. Mills.
267	d,	B. Waterbury.
269	d,	Chemical Bank.
271	d,	Shoe & Leather Bank.

Broadway, Chambers to Reade St.

273-278 Broadway		Charles Adams.
281-283	d,	Lanson Carter.
285	d,	Est. of H. J. Whitehouse.
287	d,	Stephen Storms.

Broadway, w.s., Reade to Duane St.

291 Broadway		Tradesman Bank.
293	d,	A. Hennenway.
295-303	d,	Henry Barclay.

Broadway, E.S., Chambers to Reade St.

A. T. Stewart.

Broadway, w.s., Dey St.

Western Union Co.

Broadway, w.s., Cor. 14th St.

Domestic Building.

873-9 Broadway

881-7 do

Cor. 15th St.

34 E. 26th St.

Mad. 37-39

Broadway and 19th St.

Edwin Hoyt.

Arnold, Kenetable & Co.

Tiffany & Co.

Madison Avenue, 25th to 26th St.

New York Turf Club.

James Stokes.

Certain prices of property
without valuations attached.

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To The Hon. William L. Strong,

Mayor of the City of New York.

Sir:-

As there is a general agreement that your administration stands for the enforcement of the law, we wish to call attention to an important law, which, more than any other, affects the ordinary citizen, namely, that which determines the manner in which real estate assessments are made.

T H E L A W is as follows:-

(Consolidation Act, sec. 814) - "All real and personal estate shall be estimated by the assessors at a sum for which such property under ordinary circumstances would sell."

First. The law itself is clear, and in the case of The People against the Manhattan Railway Co., 146 N. Y., page 302, Judge Haight declared, all concurring, that "The value of property is determined by what it can be bought and sold for, and there can be no doubt that these various expressions used in the statutes all are intended to mean the actual value of the property."

Second. The Commissioners of Taxes and their deputies are required to take the following

O A T H .

"We, the undersigned, do severally depose and swear that we have set down in the foregoing assessment roll all the real estate

situated in the according to our best information, and that with the exception of those cases in which the value of the said real estate has been changed by reason of proof produced before us, we have estimated the value of the said real estate at the sum which a majority of the assessors decided to be the full value thereof."

U N E Q U A L A S S E S S M E N T S

Third. The annexed ^{reports} table, prepared under the direction of the New York Tax Reform Association, shows that the property of the small holder and of the home owner is assessed at a larger percentage of its true value than are the holdings of the large estates and corporations. It also exhibits some cases of discrimination to the advantage of political favorites as against ordinary citizens. It further shows a larger ratio of assessments on improved as against unimproved property, thereby discouraging improvement and the employment of labor. An independent investigation has shown that improved property is generally assessed at about 60 % of its value, while unimproved property escapes with an average assessment of about 30%, thereby encouraging holding of land out of use for mere speculation and arresting the growth of the city and increase of taxable values. In many cases we find that the permanent mortgages upon large holdings of high-priced property exceed the assessed valuation.

We find in nearly every case the purchase price exceeds the assessed valuation, indicating that the Department intentionally

undervalues real property for assessment.

Contrary to general belief, the assessments upon New York City real property average only about 49 1/2 per cent., although some of it is assessed as high as 70 per cent., and some as low as 9 per cent.

This does not redound to the advantage of the home owner in the proportion of the tax levied for State purposes, because the State Board of Equalization assumes that we do not fairly return the value of New York City property, and annually adds many millions, so as to bring the sum up to the amount that it would be if we did assess at a true and fair value.

T A X R A T E 8 5 C E N T S .

Under a just and fair administration of the law the tax rate, instead of being about \$1.90 per \$100 of valuation, would be about 85 cents. At present some citizens escape with a tax of about 20 cents per \$100 of taxable value, while others pay \$1.50 per \$100, an injustice resulting from the unfair assessments.

THE REMEDY.

The remedy which we propose is the honest enforcement of the law by the Tax Commissioners, and the publication by the street and lot and house numbers of the assessments, showing the holder of the title rather than the payer of the tax. This should be published in the City Record, as the Registry Lists are now published, except that each supplement should cover a ward, and a copy be given to each taxpayer with his bill, so that he can compare his assessment with that of his neighbors. The land and the improvements should be placed in separate columns, as is done in Massachusetts and many other states, and a separate statement, showing the amounts received from rents and taxes on docks and the return from franchises should be properly itemized.

It is true that the records are at present open to those who are familiar with the books, but in a great city this escapes the attention of a majority or is overlooked among the multiplied occupations of our citizens. Such publication would not involve great expense, as the total number of pieces of real estate in 1890 was only 161,507, but any expense of such publicity would be more than justified by the results.

We believe the above to be the best and most practical remedy, but whatever remedy your wisdom may select we beg to call your attention to the injustice imposed on our citizens by the present

practice as well as the distinct infraction of the law. We present these figures and recommendations not so much with a view to find fault with the past, as to urge improvement in the future.

Manhattan Single Tax Club,

By E. Lawson Rudy,

Ernest Crosby,

Theodore Fiddall,

Middleton Graham,

Chas. Fred^d Adams,

Benjamin Doblin,

Alfred Birkup Mason,

Committee.

~~September 20, 1894.~~

Report No. 1

-on-

Tax Assessment of Real Estate,

New York City.

The assessment rolls filed in the Tax Commissioner's office for 1894, show that the total assessed value of the real property of the City and County of New York is \$1,613,057,735, and the personal \$390,274,302, making a total of \$2,003,332,037. This, multiplied by 1.79, per cent., which is the tax rate fixed by the Board of Aldermen, will produce \$35,859,643.

The Board of Estimate and Apportionment, with the added deficiency bills, say that \$35,659,026.78 will be required to run the city Government — or \$200,616.22 less than the amount of the tax assessment multiplied by the tax rate will bring. This apparent difference in the amount needed and the amount to be collected leaves a margin for delinquent tax payers, but as the Bureau of Tax Arrears is constantly collecting arrears for previous years and ought to collect enough to supply the deficiency this year, why the tax rate is fixed so that it will bring more than the estimates, no one but the tax authorities can explain.

"I don't pay any taxes and I don't care how high taxes are!" is a common expression of men who do not own any real property, but it is safe to say there is not an inhabitant of the City of New York who does not directly or indirectly help to raise the 35 or 36 million dollars which will be the sum of money the city Government says the citizens of New York shall pay into the city treasury this Fall. Families who only occupy one or two rooms in the city often indirectly pay more taxes than a prosperous farmer in the Mohawk Valley pays on a farm of 100 acres.

While the amount collected by taxes is enormous, the revenues of the City Government from other sources last year exceeded the amount by several millions.

Justice demands and the law requires that the ratio of the assessed to the actual value of all property shall be uniform and that no discrimination be made, neither any favoritism shown to any individual or corporation in the matter of assessing his or its property.

Investigation in this field demonstrates that any one who presumes that the demands of justice and the requirements of the law control the New York City real estate assessments is guilty of presumption regarding something of which he is entirely ignorant.

The Board of Tax Commissioners — which is responsible for making the assessments — claim that all the real property in the City of New York is assessed at an average of from 60 to 65 per cent of its actual value. The New York City representative in the State Board of Assessors asserts that, to the best of his knowledge and belief the real estate in the City of New York is assessed to about an average of from 62 to 65 per cent. of its value, and that the State Board assumes that percentage to be correct, and uses it as the basis of calculations for equalization of assessments between the counties of the State. Other authorities, including Tax and ex-Tax Commissioners and a large number of the most prominent real estate brokers, who have been interviewed, agree that 65 % is about the average ratio. All of them say, however, that while they think that 65 % is the average, yet practically the ratio varies considerably in individual cases, because it is often difficult to arrive at values. They claim that this is especially so down town, where there are few transfers of real estate and where a building on one corner of a block may be worth twice as much as a building of the same style and cost of construction on another corner of the same block. For instance, they say that a building fronting on Broadway will have a higher assessment than will a building of the same cost of construction situated on the same block, but fronting on another street. In such cases many things must be taken into account, and the amount of the assessment is very much a matter of judgment on the part of the assessors. These authorities further say that uptown — especially above the Harlem River — it is much easier to arrive at values. There they are more uniform, and owing to sales of property frequently, improved and unimproved, a basis for a just and equal ratio of assessed to actual values, is easily obtained. They think that usually unimproved property is not assessed as much in proportion to real value as is improved property, but they confess that they can give no good reason why this should be.

As a matter of fact the authorities heretofore quoted are mistaken when they say that the average assessment is 65% of real values. It may be taken for granted that the real value of anything is what it will bring in the open market. Taking the prices obtained for real estate sold during the last few weeks — as evinced in conveyances recorded — it will be found, attached sheet marked "A", that assessments compared with amount at which the 72 described pieces of property sold varied from 30 % to 70% and that the average is 49 23/100. These sales are not selected but are taken as they appear upon the records of Real Estate conveyances recorded during the last few weeks. It has been supposed by

the tax payers of New York City and claimed before the legislative Joint Tax Committee of 1892 - 93 that the ratio of New York City's assessment was 65%, and the representatives of New York City further claimed that on that basis the city was paying a larger amount of state taxes in proportion to value than was paid by other counties. The figures on sheet "A" will show that their claim was not based on facts as the actual assessment appears to be 49 23/100 per cent of actual value.

Having arrived, as described, at 49 23/100 per cent as the true ratio now existing between assessed and real values, it is evident that all property assessed at less than 49 23/100 per cent. of its actual value, is paying less than its share of taxes and that an injustice is being done to the owners of real estate who are assessed at more than 49 23/100 per cent of actual values.

Are there many cases of under assessment? It would seem so judging from investigations recently made. The results of these investigations demonstrate that there are gross abuses existing and that in certain quarters rank injustice is being done.

One of the most flagrant examples of under-assessment is found in the case of the Astor property situated in the 23rd and 24th Wards. In these two wards the Astors own 2,748 lots, the assessed valuation of which is \$1,002,315 - equal to an average of \$365.10 per lot.

In one parcel of land (all in one body) which in area is about one-fourth of the whole property referred to, \$1,883,000 has been spent in improvements, consisting of grading, construction of docks, piers, slips, etc., spent by owners. It is estimated that this specified piece of property with its improvements and with its docks and fronting on the Harlem River and Bromwell Creek, is alone worth over \$3,000,000. The Astors pay taxes on this at the assessed valuation of \$266,000. The assessed valuation is less than 9 per cent. of the amount that this piece of property is estimated to be worth today; or take the improvement alone, and not including the original cost of the lots, and it will be found the assessed valuation is only 14 15/100 per cent. of the actual cost of the improvements, which were done by contract, and is therefore a known and undisputed amount.

Assuming that the value of a piece of property is what it would bring in the market, then the whole 2,748 lots belonging to the Astors in the 23rd and 24th wards, at \$2,500 each, which is a low estimate of their value, are today worth \$6,870,000. The whole 2,748 lots are assessed at only \$1,002,316, which is less than 14% of its estimated value. As before stated, \$2,500 a lot is an estimate, for while very few of the lots are worth less than \$2,500, most of them are worth more, and those along the river front are worth many times more than \$2,500 each. 2,748 lots multiplied by \$2,500 would show that the actual value of the Astor property in the 23rd and 24th Wards to be \$6,870,000. The assessed value to the average ratio as shown by the purchase price,

is 49.23. On this basis the Astors assessment should be \$3,382,101. This sum multiplied by 1.79, the tax rate, shows that \$60,539.60 should be the amount the city ought to collect from that portion of the Astor Estate this Fall. The amount they will pay is \$1,002,316, multiplied by 1.79 %, which will be \$17,941, quite a difference in amount from the sum they should pay.

If another example was needed to show the gross favoritism in the matter of assessing the Astor property, take the 292 13/100 lots owned by W. W. Astor. These lots are all described as being bounded by the Harlem River and Cromwell Creek. Mr. Astor's agent has told applicants who desired to purchase parcels of property that they did not have money enough to buy an inch of this property. These lots are assessed at \$95,000; if anyone should go seriously to Mr. Astor and offer \$5,000 per lot for the property, he would be treated as a lunatic; and still if one take the time to multiply 292, 13/100 by 5,000, he will find on this conservative estimate he has made out the property to be worth \$1,460,650; but the Tax Commissioner has harshly treated Mr. Astor by assessing him at \$95,000, or on an average of \$325 per lot.

By whatever means they have used to have this property under-assessed, they have certainly succeeded in accomplishing their ends, as the result of this investigation shows.

The continuous increase in the value of such property justifies the Astors in holding their 23rd and 24th Ward property without building on it as long as they succeed in keeping the assessments down to the present figures.

If they would sell some of the lots at their present actual value, purchasers would be found in plenty who would build houses on the property and thus add to the taxable values in the 23rd and 24th Ward, and, as a consequence, lighten the burden that other taxpayers are bearing; but that does not seem to be the Astor policy.

Appended is the law of 1851, with the amendments of 1884 and 1885, marked B.

Chapter 57 - Laws of 1884.

Section 1. Section 8 of Chapter 176 of the Laws of 1851 is hereby amended so as to read as follows:-

Section 8. When the assessors or a majority of them shall have completed their roll they shall severally appear before any officer of their county authorized by law to administer oaths, and shall severally make and subscribe before such officer an oath in the following form:-

We, the undersigned, do severally depose and swear that we have set down in the foregoing assessment roll all the real estate situated in the (town or ward as the case may be) according to our best information; and that with the exemption of those cases in which the value of the said real estate has been changed by reason of proof produced before us, we have estimated the value of the said real estate at the sum which a majority of the assessors have decided to be the full and true value thereof, and at which they would appraise the same in payment of a just debt from a solvent debtor:- and also that the said assessment of the aggregate amount of the taxable personal property of each and every person named in such roll, over and above the amount of debts due from such persons respectively, and excluding such stocks as are otherwise taxable, and such other property as is exempt by law from taxation, at the true and full value thereof, according to our best judgment and belief; which shall be written or printed on said roll

signed by the assessors and certified by the officer, and shall be in place of the official certificate now required by law; and every assessor who shall wilfully swaer false in taking and subscribing said oath shall be deemed guilty of and liable to the penalties of wilful and corrupt perjury.

Section 2. This Act shall take effect immediately.

To
The Commissioners of Taxes & Assessments:-

Louisa A. Roe
The Petition of William J. Chase, Francois
Henry Junel and others, and Louisa A. Roe
respectfully represents:-

That they are the owners of 500 lots and upwards from part of farm 55, part of the Junel property - between 165th Street, - 175th Street, - Kingsbridge Road and Harlem River; that such lots are of the value of about \$225,000.

That farm 55 was for many years prior to the year 1882 assessed at \$200,000. In 1882 it was assessed at 275,000.

In the year 1882, a map was made by the owners laying the tract into lots.

For the year 1883, the aggregate assessed valuation is \$342,000. There has been no change in the character of the property and no improvements made - no streets opened or regulated - and the entire tract is now in the same condition it was in in the year 1876 when 10th Avenue was regulated.

Many of the lots are practically inaccessible, especially those laid out on Edgecombe Road - and many others are water lots and are not of present use.

The increase in the valuation between 1881 and 1882 was \$75,000 or 37½ per cent.

The increase in 1883 over 1882, being about 35 per cent.

In the two last years the entire increase has been about 72 per cent.

In many instances the valuation exceeds the

West Side of 10th Ave-
nue between 166th & 167th
Street.

lot No. 235

1,000.00 2,000. - 1,000. -

236

800.00 1,210. - 700. -

237

800.00 1,210. - 700. -

238

800.00 1,210. - 700. -

239

800.00 1,130. - 700. -

240

800.00 1,130. - 700. -

241

1,200.00 1,810. - 1,200. -

North Side of 166th St.
between 10th Ave & Audobon
Avenue

lot No. 234

400.00 620. - 300. -

233

400.00 490. - 300. -

232

400.00 490. - 300. -

231

400.00 490. - 300. -

230

400.00 490. - 300. -

229

400.00 485. - 300. -

228

400.00 485. - 300. -

East side of Audobon Ave
between 166th & 167th Streets

lot No. 221

400.00 775. - 400. -

222

300.00 530. - 300. -

223

300.00 530. - 300. -

224

300.00 530. - 300. -

225

300.00 530. - 300. -

226

300.00 530. - 300. -

227

400.00 720. - 400. -

So. Side of 167th between
Audobon & 10th Avenues

lot No. 248

400.00 495. - 300. -

247

400.00 495. - 300. -

246

400.00 500. - 300. -

245	400.00	500.-	300.-
244	405.00	500.-	300.-
243	400.00	500.-	300.-
242	400.00	450.-	300.-
West Side of Audubon Twe. bet. 166 th & 167 th Streets			
lot No 214	1,200.00	1,675.-	900.-
215	700.00	975.-	700.-
216	750.00	975.-	700.-
217	800.00	975.-	700.-
218 1/2	300.00	650.-	300.-
219 1/2	300.00	650.-	300.-
220 1/2	300.00	910.-	300.-
East side of Kingsbridge Road and 167 th Street			
lot No. 220	800.00	1,010.-	700.-
219	550.00	680.-	550.-
218	500.00	650.-	500.-
East side of Kingsbridge Road between 167 th & 168 th Streets			
lot No. 282	900.00	1,020.-	700.-
" 283	700.00	875.-	600.-
" 284	750.00	785.-	600.-
" 285	600.00	685.-	600.-
" 286	550.00	685.-	500.-
" 287	500.00	815.-	500.-
" 288	900.00	1,245.-	700.-
South Side 168 th Street- between Audubon Ave and Kingsbridge Road			
lot No. 287 1/2	250.00	525.-	250.-
" 288 1/2	300.00	525.-	250.-

West side of Audubon
Avenue between 167th and
168th Streets

lot No. 289	400.00	850.-	400.-
" 290	300.00	560.-	300.-
" 291	300.00	560.-	300.-
" 292	300.00	530.-	300.-
" 293	300.00	530.-	300.-
" 294	300.00	550.-	300.-
" 295	400.00	840.-	400.-

East Side of Audubon
Avenue between 167th and
168th Street.

lot No. 296	400.00	640.-	400.-
" 297	300.00	450.-	300.-
" 298	300.00	450.-	300.-
" 299	300.00	450.-	300.-
" 300	300.00	450.-	300.-
" 301	300.00	430.-	300.-
" 302	400.00	525.-	400.-

North side of 167th
Street between Audubon and
Tenth Avenues

lot No. 303	400.00	410.-	250.-
" 304	400.00	410.-	250.-
" 305	400.00	410.-	250.-
" 306	400.00	410.-	250.-
" 307	400.00	445.-	250.-
" 308	400.00	445.-	250.-
" 309	400.00	445.-	250.-

West Side Tenth Avenue
between 167th & 168th Streets
lot No. 310

1,050.00	1,950.-	1,000.-
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lot No 311	800.00	1,170. -	700. -
" 312 -	800.00	1,170. -	700. -
" 313	800.00	1,170. -	700. -
" 314	800.00	1,170. -	700. -
" 315	800.00	1,360. -	700. -
" 316	1,000.00	1,900. -	900. -
South side of 168 th St. between Tenth and Audu- bon Avenues			
lot No 317	400.00	530. -	300. -
" 318	400.00	530. -	300. -
" 319	400.00	530. -	300. -
" 320	400.00	530. -	300. -
" 321	400.00	510. -	300. -
" 322	400.00	510. -	300. -
" 323	400.00	510. -	300. -
East side Kingsbridge Road between 168 th & 169 th Streets			
lot No. 353	800.00	1,300. -	700. -
" 354	500.00	825. -	500. -
" 355	550.00	825. -	500. -
" 356	550.00	825. -	500. -
" 357	500.00	820. -	500. -
" 358	500.00	850. -	500. -
" 359	800.00	1,310. -	700. -
North side 168 th Street be- tween Audubon Ave & Kings- bridge Roads			
lot No. 360	300.00	710. -	300. -
" 361	300.00	710. -	300. -
" 362	300.00	550. -	300. -
" 363	300.00	550. -	300. -

West Side Audubon
Ave. bet. 168th & 169th Sts

lot No. 364

400.00

800.-

400.-

" 365

300.00

525.-

300.-

" 366

300.00

490.-

300.-

" 367

300.00

500.-

300.-

" 368

300.00

500.-

300.-

" 369

300.00

500.-

300.-

" 370

400.00

900.-

400.-

South Side 169th Street-
between Audubon Ave &
Kingsbridge Road

lot No. 371

400.00

500.-

300.-

" 372

400.00

500.-

300.-

" 373

400.00

480.-

300.-

" 374

400.00

480.-

300.-

" 374 1/2

400.00

500.-

300.-

East Side of Audubon
Ave between 168th & 169th
Streets

lot No. 375

400.00

600.-

400.-

" 376

300.00

440.-

300.-

" 377

300.00

440.-

300.-

" 378

300.00

440.-

300.-

" 379

300.00

475.-

300.-

" 380

300.00

475.-

300.-

" 381

400.00

600.-

300.-

North side of 168th Street-
between South & Audubon
Avenues.

lot No. 382

400.00

510.-

300.-

" 383

400.00

510.-

300.-

" 384

400.00

510.-

300.-

" 385

400.00

510.-

300.-

lot No. 386	400.00	560.-	300.-
" 387	400.00	560.-	300.-
" 388	400.00	560.-	300.-
West side of Tenth Avenue between 168 th & 169 th Streets			
lot No. 389	1,000.00	2,075.-	1,000.-
" 390	800.00	1,250.-	800.-
" 391	800.00	1,250.-	800.-
" 392	800.00	1,250.-	800.-
" 393	800.00	1,210.-	800.-
" 394	800.00	1,210.-	800.-
" 395	1,200.00	2,250.-	1,200.-
South Side 169 th Street between Tenth and Audubon Avenues			
lot No. 396	400.00	500.-	300.-
" 397	400.00	500.-	300.-
" 398	400.00	500.-	300.-
" 399	400.00	500.-	300.-
" 400	400.00	475.-	300.-
" 401	400.00	475	300.-
" 402	400.00	475	300.-
East side of Eleventh Avenue between 169 th & 170 th Streets			
lot No. 440	800.00	1,000.-	600.-
" 441	600.00	600.-	400.-
" 442	600.00	600.-	400.-
" 443	600.00	600.-	400.-
" 444	600.00	500.-	400.-
" 445	600.00	500.-	400.-
" 446	800.00	900.-	600.-

North Side 169th Street
between 11th & Audubon
Avenues

Lot No. 4447	300.00	250. -	150. -
" 4448	300.00	250. -	150. -
" 4449	300.00	250. -	150. -
" 4450	300.00	240. -	150. -
" 4451	300.00	240. -	150. -
" 4452	300.00	240. -	150. -

West side of Audubon
Avenue between 169th & 170th
Streets

Lot No. 4453	400.00	610. -	300. -
" 4454	300.00	360. -	200. -
" 4455	300.00	360. -	200. -
" 4456	300.00	360. -	200. -
" 4457	300.00	310. -	200. -
" 4458	300.00	310. -	200. -
" 4459	400.00	570. -	200. -

South Side of 170th Street
between Audubon & 11th
Avenues

Lot No. 4460	300.00	290. -	150. -
" 4461	300.00	290. -	150. -
" 4462	300.00	290. -	150. -
" 4463	300.00	225. -	150. -
" 4464	300.00	225. -	150. -
" 4465	300.00	225. -	150. -

East Side Audubon Ave-
nue between 169th & 170th
Streets

Lot No. 4466	400.00	525. -	400. -
" 4467	300.00	525. -	250. -
" 4468	300.00	525. -	250. -

lot No. 469	300.00	525. -	250. -
" 470	300.00	530. -	250. -
" 471	300.00	530. -	250. -
" 472	400.00	875. -	400. -
North side of 169 th Street - between South and Tudor- low Avenues			
lot No. 473	400.00	500. -	300. -
474	400.00	500. -	300. -
475	400.00	550. -	300. -
476	400.00	550. -	300. -
477	400.00	550. -	300. -
478	400.00	550. -	300. -
479	400.00	550. -	300. -
West side of South Ave- nue between 169 th & 170 th Streets			
lot No. 480	1,000.00	2,000. -	800. -
" 481	800.00	1,200. -	600. -
" 482	800.00	1,200. -	600. -
" 483	800.00	1,200. -	600. -
" 484	800.00	1,310. -	600
" 485	800.00	1,310. -	600
" 486	1,100.00	2,000. -	800
South side 170 th Street - between 10 th & Tudorlow Aves.			
lot No. 487	400.00	670. -	300. -
" 488	400.00	670. -	300. -
" 489	400.00	670. -	300. -
" 490	400.00	670. -	300. -
" 491	400.00	630. -	300. -
" 492	400.00	630. -	300. -
" 493	400.00	630. -	300. -

East Side Kingsbridge
Road between 170th & 171st
Streets

lot No. 494	300.00	505. -	200. -
" 495	300.00	505. -	200. -
" 496	300.00	505. -	200. -
" 497	350.00	505. -	200. -
" 498	400.00	700. -	200. -
" 499	500.00	700. -	200. -
" 500	600.00	700. -	200. -
" 501	700.00	700. -	200. -

East Side 11th Avenue
between 170th & 171st Streets

lot No. 502	600.00	880. -	400. -
" 503	400.00	380. -	300. -
" 504	400.00	380. -	300. -
" 505	400.00	380. -	300. -
" 506	400.00	410. -	300. -
" 507	400.00	410. -	300. -
" 508	400.00	410. -	300. -
" 509	400.00	600. -	300. -

North side 170th Street
between 11th and Audubon
Avenues

lot No 510	300.00	440. -	200. -
" 511	300.00	440. -	200. -
" 512	300.00	440. -	200. -
" 513	300.00	460. -	200. -
" 514	300.00	460. -	200. -
" 515	300.00	460. -	200. -

West Side of Audubon
Avenue between 170th &
171st Streets

lot No 516	400.00	650. -	300. -
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lot No. 517	300.00	360.-	200.-
" 518	300.00	360.-	200.-
" 519	300.00	360.-	200.-
" 520	300.00	360.-	200.-
" 521	300.00	360.-	200.-
" 522	300.00	360.-	200.-
" 523	300.00	435.-	200.-
South side of 171 st Street between 11 th and Audubon Avenues			
lot No. 524	300.00	320.-	200.-
" 525	300.00	320.-	200.-
" 526	300.00	320.-	200.-
" 527	300.00	350.-	200.-
" 528	300.00	350.-	200.-
" 529	300.00	350	200.-
East side of Audubon Avenue between 170 th & 171 st Streets			
lot No. 530	400.00	875.-	400.-
" 531	300.00	525.-	250.-
" 532	300.00	525.-	250.-
" 533	300.00	525.-	250.-
" 534	300.00	450.-	250.-
" 535	300.00	450.-	250.-
" 536	300.00	450.-	250.-
" 537	300.00	625.-	250.-
North side of 170 th Street between 10 th and Audubon Avenues			
lot No. 538	400.00	630.-	300.-
" 539	400.00	630.-	300.-
" 540	400.00	630.-	300.-
" 541	400.00	750.-	300.-

lot No. 542	400.00	750. -	300. -
" 543	400.00	750. -	300. -
" 544	400.00	750. -	300. -
East Side 10 th Avenue between 170 th & 171 st Streets			
lot No. 545	1,100.00	2,700. -	1,000. -
" 546	800.00	1,500. -	800. -
" 547	800.00	1,500. -	800. -
" 548	800.00	1,500. -	800. -
" 549	800.00	1,650. -	800. -
" 550	800.00	1,650. -	800. -
" 551	800.00	1,650. -	800. -
" 552	800.00	2,125. -	800. -
South side 171 st Street between 10 th and Audu- low Avenues			
lot No. 553	400.00	610. -	300. -
" 554	400.00	610. -	300. -
" 555	400.00	610. -	300. -
" 556	400.00	610. -	300. -
" 557	400.00	525. -	300. -
" 558	400.00	525. -	300. -
" 559	400.00	525. -	300. -
East side Kingsbridge Road between 171 st & 172 nd Streets			
lot No 578 1/2	400.00	405. -	300. -
" 579 1/2	400.00	405. -	300. -
" 580 1/2	400.00	405. -	300. -
" 581 1/2	400.00	405. -	300. -
" 589	400.00	500. -	300. -
" 588	500.00	500. -	400. -
" 587	600.00	500. -	400. -
" 586	700.00	500. -	400. -

West side 11th Avenue
between 171st and 172nd
Streets

lot No 578	400.00	405.-	200.-
" 579	400.00	405.-	200.-
" 580	400.00	405.-	200.-
" 581	400.00	405.-	200.-
" 582	400.00	375.-	200.-
" 583	400.00	375.-	200.-
" 584	400.00	375.-	200.-
" 585	500.00	375.-	200.-

East side 11th Avenue
between 171st and 172nd Streets

lot No. 590	400.00	625.-	300.-
" 591	400.00	490.-	250.-
" 592	400.00	490.-	250.-
" 593	400.00	490.-	250.-
" 594	400.00	500.-	250.-
" 595	400.00	500.-	250.-
" 596	400.00	500.-	250.-
" 597	500.00	640.-	250.-

North side 171st Street
between 11th and Audu-
bon Avenues

lot No 598	300.00	350.-	200.-
" 599	300.00	350.-	200.-
" 600	300.00	350.-	200.-
" 601	300.00	370.-	200.-
" 602	300.00	370.-	200.-
" 603	300.00	370.-	200.-

West side Audubon Ave-
nue between 171st and
172nd Streets

lot No. 604	300.00	500.-	250.-
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lot No. 605	300.00	360.-	200.-
" 606	300.00	360.-	200.-
" 607	300.00	360.-	200.-
" 608	300.00	375.-	200.-
" 609	300.00	375.-	200.-
" 610	300.00	375.-	200.-
" 611	300.00	500.-	200.-

South side 172nd Street
between 11th and Studu-
bon Avenues

lot No. 612	300.00	365.-	200.-
" 613	300.00	365.-	200.-
" 614	300.00	365.-	200.-
" 615	300.00	390.-	200.-
" 616	300.00	390.-	200.-
" 617	300.00	390.-	200.-

East side Studubon
Avenue between 171st
and 172nd Streets.

lot No. 618	300.00	425.-	250.-
" 619	300.00	275.-	150.-
" 620	300.00	275.-	150.-
" 621	300.00	275.-	150.-
" 622	300.00	300.-	150.-
" 623	300.00	300.-	150.-
" 624	300.00	300.-	150.-
" 625	300.00	480.-	150.-

North side 171st Street
between 10th & Studubon
Avenues

lot No. 626	400.00	200.-	100.-
" 627	400.00	200.-	100.-
" 628	400.00	275.-	100.-
" 629	400.00	275.-	100.-

lot No. 630	400.00	275.-	100.-
, 631	400.00	275.-	100.-
, 632	400.00	325.-	100.-
West side 10 th Avenue between 171 st and 172 nd Streets			
lot No. 633	800.00	1,425.-	800.-
, 634	800.00	825.-	500.-
, 635	800.00	825.-	500.-
, 636	800.00	825.-	500.-
, 637	800.00	1,000.-	500.-
, 638	800.00	1,000.-	500.-
, 639	800.00	1,000.-	500.-
, 640	800.00	1,450.-	800.-
South side 162 nd Street between 10 th and Hudson Avenues			
lot No. 641	400.00	500.-	300.-
, 642	400.00	410.-	250.-
, 643	400.00	410.-	250.-
, 644	400.00	410.-	250.-
, 645	400.00	200.-	100.-
, 646	400.00	200.-	100.-
, 647	400.00	200.-	100.-
East side Kingsbridge Road between 172 nd and 173 rd Streets			
lot No. 648	600.00	400.-	200.-
, 649	600.00	310.-	200.-
, 650	600.00	310.-	200.-
, 651	600.00	310.-	200.-
, 652	500.00	360.-	200.-
, 653	600.00	360.-	200.-
, 654	600.00	360.-	200.-
, 655	800.00	630.-	400.-

North side of 172nd Street
between 11th Avenue and
Kingsbridge Road.

lot No. 656

300.00

315. -

200. -

" 657

300.00

315. -

200. -

West side 11th Avenue be-
tween 172nd and 173rd Streets

lot No. 658

300.00

430. -

200. -

" 659

300.00

360. -

200. -

" 660

300.00

360. -

200. -

" 661

300.00

360. -

200. -

" 662

300.00

390. -

200. -

" 663

300.00

390. -

200. -

" 664

300.00

390. -

200. -

" 665

400.00

555. -

200. -

South side 173rd Street
between 11th Avenue and
Kingsbridge Road

lot No. 666

300.00

305. -

200. -

" 667

300.00

305. -

200. -

" 668

300.00

305. -

200. -

East side of 11th Avenue
between 172nd and 173rd
Streets

lot No. 669

400.00

500. -

300. -

" 670

400.00

350. -

300. -

" 671

400.00

350. -

300. -

" 672

400.00

350. -

300. -

" 673

400.00

600. -

300. -

" 674

400.00

600. -

300. -

" 675

400.00

600. -

300. -

" 676

500.00

1,030. -

300. -

North side 172nd Street
between 11th and Audubon
Avenues

lot No. 677	300.00	290. -	150. -
" 678	300.00	290. -	150. -
" 679	300.00	290. -	150. -
" 680	300.00	280. -	150. -
" 681	300.00	280. -	150. -
" 682	300.00	280. -	150. -

West side Audubon Ave-
nue between 172nd and 173rd
Streets

lot No. 683	300.00	460. -	100. -
" 684	300.00	270. -	100. -
" 685	300.00	270. -	100. -
" 686	300.00	270. -	100. -
" 687	300.00	400. -	100. -
" 688	300.00	400. -	100. -
" 689	300.00	400. -	100. -
" 690	400.00	650. -	100. -

South side 173rd Street
between 11th and Audubon
Avenues

lot No. 691	300.00	430. -	200. -
" 692	300.00	430. -	200. -
" 693	300.00	430. -	200. -
" 694	300.00	600. -	200. -
" 695	300.00	600. -	200. -
" 696	300.00	600. -	200. -

East side of Audubon
Avenue between 172nd &
173rd Streets

lot No. 697	300.00	450. -	300. -
" 698	300.00	270	200. -

lot No. 699	300.00	270.-	200.-
" 700	300.00	270.-	200.-
" 701	300.00	400.-	200.-
" 702	300.00	400.-	200.-
" 703	300.00	400.-	200.-
" 704	400.00	710.-	300.-
North side 172 nd Street- between 10 th and Audu- bon Avenues			
lot No. 705	400.00	350.-	200.-
" 706	400.00	350.-	200.-
" 707	400.00	350.-	200.-
" 708	400.00	440.-	200.-
" 709	400.00	440.-	200.-
" 710	400.00	440.-	200.-
" 711	400.00	440.-	200.-
West side 10 th Avenue between 172 nd & 173 rd Streets			
lot No. 712	800.00	1,630.-	800.-
" 713	800.00	1,300.-	600.-
" 714	800.00	1,300.-	600.-
" 715	800.00	1,300.-	600.-
" 716	800.00	1,175.-	600.-
" 717	800.00	1,175.-	600.-
" 718	800.00	1,175.-	600.-
" 719	1,000.00	1,850.-	800.-
South side 173 rd Street- between 10 th and Audu- bon Avenues			
lot No. 720	400.00	590.-	300.-
" 721	400.00	590.-	300.-
" 722	400.00	590.-	300.-
" 723	400.00	590.-	300.-
" 724	400.00	550.-	300.-

lot No. 725	400.00	350.-	300.-
" 726	400.00	350.-	300.-
East side Kingsbridge Road between 173 rd and 174 th Streets			
lot No. 727	200.00	400.-	200.-
East side of a New Avenue between 11 th Avenue and Kingsbridge Road from 173 rd to 174 th Streets.			
lot No. 728	600.00	925.-	500.-
" 729	500.00	610.-	400.-
" 730	500.00	610.-	400.-
" 731	500.00	610.-	400.-
" 732	500.00	495.-	400.-
" 733	500.00	495.-	400.-
" 734	500.00	495.-	400.-
" 735	600.00	540.-	400.-
North side of 173 rd Street between 11 th Avenue and a new avenue between it & Kingsbridge Road			
lot No. 736	300.00	310.-	200.-
" 737	300.00	310.-	200.-
" 738	300.00	310.-	200.-
" 739	300.00	310.-	200.-
West side of Eleventh Avenue between 173 rd and 174 th Streets			
lot No. 740	400.00	660.-	300
" 741	300.00	430.-	250.-
" 742	300.00	430.-	250.-
" 743	300.00	430.-	250.-
" 744	300.00	450.-	250.-

lot No. 745	300.00	450.-	250.-
" 746	300.00	450.-	250.-
" 747	400.00	700.-	300.-
South side of 174 th Street between 11 th Avenue and a new Avenue between said 11 th Avenue and Kings- bridge Road.			
lot No. 748	300.00	305.-	150.-
" 749	300.00	305.-	150.-
" 750	300.00	305.-	150.-
" 751	300.00	305.-	150.-
East side of 11 th Avenue between 173 rd & 174 th Streets			
lot No. 752	500.00	835.-	400.-
" 753	400.00	510.-	300.-
" 754	400.00	510.-	300.-
" 755	400.00	510.-	300.-
" 756	400.00	520.-	300.-
" 757	400.00	520.-	300.-
" 758	400.00	520.-	300.-
" 759	500.00	700.-	400.-
North side 173 rd Street between 11 th and Audu- bon Avenues			
lot No. 760	500.00	290.-	200.-
" 761	500.00	290.-	200.-
" 762	500.00	290.-	200.-
" 763	500.00	280.-	200.-
" 764	500.00	280.-	200.-
" 765	500.00	280.-	200.-
East side of Audubon Avenue between 173 rd &			

174th Street

lot No. 766

" 767

" 768

" 769

" 770

" 771

" 772

" 773

South side 174th Street
between Audubon and 11th
Avenues

lot No. 774

" 775

" 776

" 777

" 778

" 779

East side Audubon Ave-
nue between 173rd & 174th Sts

lot No. 780

" 781

" 782

" 783

" 784

" 785

" 786

" 787

North side 173rd Street
between 10th & Audubon Ave-
nues

lot No. 788

" 789

" 790

400.00	510.-	300.-
300.00	300.-	200.-
300.00	300.-	200.-
300.00	300.-	200.-
300.00	270.-	200.-
300.00	270.-	200.-
300.00	270.-	200.-
400.00	410.-	200.-
300.00	215.-	100.-
300.00	215.-	100.-
300.00	215.-	100.-
300.00	230.-	100.-
300.00	230.-	100.-
300.00	230.-	100.-
400.00	730.-	400.-
300.00	400.-	200.-
300.00	400.-	200.-
300.00	400.-	200.-
300.00	410.-	200.-
300.00	410.-	200.-
400.00	510.-	200.-
400.00	570.-	300.-
400.00	570.-	300.-
400.00	570	300.-

lot No. 791	400.00	600.	300.-
" 792	400.00	600.-	300.-
" 793	400.00	600.-	300.-
" 794	400.00	600.-	300.-
West side 10 th Avenue between 173 rd & 174 th Streets			
lot No 795	1,000.00	2,025.-	1,000.-
" 796	800.00	1,225.-	600.-
" 797	800.00	1,225.-	600.-
" 798	800.00	1,225.-	600.-
" 799	800.00	1,100.-	600.-
" 800	800.00	1,100.-	600.-
" 801	800.00	1,100.-	600.-
" 802	1,000.00	1,800.-	1,000.-
South side 174 th Street between 10 th and Audubon Avenues			
lot No. 803	400.00	480.-	300.-
" 804	400.00	480.-	300.-
" 805	400.00	480.-	300.-
" 806	400.00	480.-	300.-
" 807	400.00	420.-	300.-
" 808	400.00	420.-	300.-
" 809	400.00	420.-	300.-
East side Kingsbridge Road between 174 th & 175 th Streets			
lot No. 810	200.00	450.-	200.-
" 811	200.00	450.-	200.-
" 812	200.00	450.-	200.-
" 813	200.00	620.-	200.-
" 814	400.00	620.-	200.-
East side of a new ave- nue running between 11 th			

Avenue and Kingsbridge
Road between 174th and
175th Streets

lot No. 815	400.00	500.-	200.-
" 816	300.00	405.-	200.-
" 817	300.00	405.-	200.-
" 818	300.00	405.-	200.-

North side of 174th
Street between 11th Avenue
and a new Avenue

lot No. 819	300.00	350.-	200.-
" 820	300.00	350.-	200.-
" 821	300.00	350.-	200.-
" 822	300.00	350.-	200.-

West side of 11th Avenue
between 174th and 175th Streets

lot No. 823	400.00	705.-	300.-
" 824	300.00	410.-	250.-
" 825	300.00	410.-	250.-
" 826	200.00	410.-	250.-

East side 11th Avenue
between 174th and 175th Streets

lot No. 827	400.00	780.-	300.-
" 828	300.00	550.-	200.-
" 829	300.00	550.-	200.-

North side of 174th
Street between 11th and
Audobon Avenues

lot No. 830	250.00	400.-	250.-
" 831	250.00	400.-	250.-
" 832	250.00	400.-	250.-
" 833	200.00	280.-	200.-
" 834	200.00	280.-	200.-
" 835	200.00	280.-	200.-

West Side of Audubon
Avenue between 174th and
175th Streets

lot No 836

400.00

380.-

300.-

" 837

300.00

340.-

200.-

East side of Audubon
Avenue between 174th & 175th
Streets

lot No. 838

500.00

800.-

500.-

North side of 174th St
between 10th and Audubon
Avenues

lot No 839

800.00

1,060.-

600.-

North east side of
Edgecomb Road and East
side of Tenth Avenue ad-
joining to West side High-
bridge Park between 170th
& 172nd Streets

lot No. 429

15,000.00

25,215.-

15,000.-

East side Tenth Ave-
between 165th & 166th Streets

lot No. 195

900.00

1,250.-

700.-

" 196

800.00

1,250.-

700.-

" 197

1,000.00

1,495.-

900.-

South side of 166th Street
between 10th Avenue & Edg-
comb Road

lot No. 198

400.00

610.-

300.-

" 199

400.00

610.-

300.-

" 200

400.00

610.-

300.-

" 201

400.00

610.-

300.-

" 202

400.00

550.-

300.-

" 203

400.00

550.-

300.-

lot No. 204	400.00	550.-	300.-
, 205	400.00	570.-	300.-
West side Edgecomb Road between 165 th & 166 th Streets			
lot No 206	400.00	600.-	300.-
, 207	400.00	600.-	300.-
, 208	400.00	600.-	300.-
, 209	400.00	600.-	300.-
, 210	500.00	610.-	300.-
East side Tenth Ave- nue between 166 th & 167 th Streets			
lot No. 249	1,000.00	1,590.-	800.-
, 250	800.00	1,070.-	600.-
, 251	800.00	1,070.-	600.-
, 252	800.00	1,070.-	600.-
, 253	800.00	1,070.-	600.-
, 254	800.00	1,100.-	600.-
, 255	800.00	1,100.-	600.-
, 256	800.00	1,100.-	600.-
, 257	800.00	1,100.-	600.-
, 258	1,200.00	2,025.-	1,200.-
North side of 166 th Street between 10 th Avenue and Edgecomb Road			
lot No. 259	400.00	450.-	300.-
, 260	400.00	450.-	300.-
, 261	400.00	450.-	300.-
, 262	440.00	450.-	300.-
, 263	550.00	525	300.-
, 264	500.00	525	300.-
, 265	450.00	525	300.-

West side Edgecomb
Road between 166th and
167th Street

lot No. 266

500.00

500.-

300.-

" 267

500.00

650.-

300.-

South West Side 167th
Street between 10th Avenue
and Edgecomb Road

lot No. 268

300.00

445.-

200.-

" 269

350.00

445.-

200.-

" 270

400.00

445.-

200.-

" 271

450.00

445.-

200.-

East side 10th Avenue
between 167th and 170th Street

lot No. 324

500.00

810.-

400.-

" 325

700.00

810.-

400.-

" 326

700.00

810.-

400.-

" 327

700.00

800.-

400.-

" 328

700.00

800.-

400.-

" 329

700.00

800.-

400.-

" 330

700.00

805.-

400.-

" 331

700.00

805.-

400.-

" 332

700.00

805.-

400.-

" 333

700.00

805.-

400.-

" 334

700.00

775.-

400.-

" 335

700.00

775.-

400.-

" 336

700.00

775.-

400.-

" 337

700.00

775.-

400.-

" 338

700.00

775.-

400.-

" 339

700.00

775.-

400.-

" 340

700.00

775.-

400.-

" 341

700.00

775.-

400.-

" 342

700.00

815.-

400.-

" 343

700.00

815.-

400.-

lot No 3444	700.00	815.-	400.-
" 3445	700.00	815.-	400.-
" 3446	700.00	1,450.-	600.-
" 3447	700.00	1,450.-	600.-
" 3448	700.00	1,450.-	600.-
" 3449	1,000.00	1,450.-	600.-

West side of Junel Plie
between 167th Street and Edge
comb Road

lot No 403	200.00	410.-	150.-
" 404	150.00	410.-	150.-
" 405	150.00	340.-	150.-
" 406	150.00	340.-	150.-
" 407	150.00	340.-	150.-
" 408	150.00	250.-	100.-
" 409	150.00	250.-	100.-
" 410	150.00	250.-	100.-
" 411	150.00	215.-	100.-
" 412	150.00	215.-	100.-
" 413	150.00	215.-	100.-
" 414	150.00	215.-	100.-
" 415	150.00	235.-	100.-
" 416	150.00	235.-	100.-
" 417	150.00	235.-	100.-
" 418	150.00	235.-	100.-
" 419	150.00	230.-	100.-
" 420	150.00	230.-	100.-
" 421	150.00	230.-	100.-
" 422	150.00	230.-	100.-
" 423	150.00	300.-	100.-
" 424	200.00	300.-	100.-

Southwesterly side of
Edgecomb Road between

Jumel Place and Tenth Avenue

lot No. 425	450.00	620. -	300. -
" 426	400.00	620. -	300. -
" 427	350.00	620. -	300. -
" 428	400.00	620. -	300. -

West Side of Edgewood Road between 167th Street & Jumel Place

lot No. 840	150.00	210. -	100. -
" 841	300.00	210. -	100. -
" 842	300.00	210. -	100. -
" 843	300.00	250. -	100. -
" 844	300.00	250. -	100. -
" 845	300.00	250. -	100. -
" 846	300.00	250. -	100. -
" 847	300.00	200. -	100. -
" 848	150.00	200. -	100. -
" 849	150.00	200. -	100. -
" 850	150.00	200. -	100. -
" 851	150.00	255. -	100. -
" 852	150.00	255. -	100. -
" 853	150.00	255. -	100. -
" 854	150.00	255. -	100. -
" 855	150.00	250. -	100. -
" 856	150.00	250. -	100. -
" 857	150.00	250. -	100. -
" 858	150.00	245. -	100. -
" 859	150.00	245. -	100. -
" 860	300.00	330. -	150. -
" 861	250.00	330. -	150. -
" 862	250.00	330. -	150. -
" 863	250.00	370. -	150. -
" 864	250.00	370. -	150. -

<p>lot No. 865</p> <p>East side Junel place</p> <p>between 167th Street and</p> <p>Edgecomb Road</p>				250.00	370.-	150.-
lot No. 866				150.00	180.-	100.-
, 867				150.00	180.-	100.-
, 868				150.00	180.-	100.-
, 869				150.00	180.-	100.-
, 870				150.00	175.-	100.-
, 871				150.00	175.-	100.-
, 872				150.00	175.-	100.-
, 873				150.00	175.-	100.-
, 874				150.00	175.-	100.-
, 875				150.00	175.-	100.-
, 876				150.00	175.-	100.-
, 877				150.00	200.-	100.-
, 878				150.00	200.-	100.-
<p>East Side Kingsbridge</p> <p>Road between 165th & 170th</p> <p>Streets</p>						
lot No. 910				200.00	370.-	150.-
, 911				150.00	370.-	150.-
, 912				150.00	370.-	150.-
, 913				150.00	370.-	150.-
, 914				150.00	250.-	100.-
, 915				150.00	250.-	100.-
, 916				150.00	250.-	100.-
, 917				150.00	250.-	100.-
, 918				150.00	270.-	100.-
, 919				150.00	270.-	100.-
, 920				150.00	270.-	100.-
, 921				150.00	270.-	100.-
, 922				150.00	285.-	100.-
, 923				150.00	285.-	100.-

lot No. 924	600.00	1,030. -	600. -
" 925	4,500.00	7,562.50	3,000. -
West bank of Harlem River between 165 th and 170 th Streets			
lot No. 980	7,000.00	13,845. -	6,000. -
" 990	7,000.00	7,898. -	4,000. -
" 1,000	7,500.00	8,855. -	4,000. -
" 1,010	6,000.00	6,615. -	3,000. -
" 1,020	4,200.00	5,724. -	3,000. -
Total amount	<u>Valuation</u> \$342,000. -	<u>Price</u> \$474,429.50	

Nearly all the property in the immediate vicinity is assessed by the acre and consists of large tracts of land and improved.

The average valuation per acre does not exceed \$4,000.

The property between 155th and 159th Street is assessed in plots containing a number of lots, viz:

78 lots	\$23,000.
88 "	26,000.
88 "	26,000.
88 "	26,000.
29 "	85,000.

West side of Tenth Avenue between 175 & 176 Streets as follows:-

Inside avenue lots, average size \$400. each
S. W. Corner of 10th Avenue & 176th St. \$500
one lot on Avenue
38 x 100 500

Such lots as are separately assessed in the neighborhood are improved or are on regulated streets

and therefore no comparison can be made with them.

If the valuations of the Fifth Avenue lots between 175th and 176th Streets are fair and just, and it is to be presumed they are - then the valuation of lots on the same Avenue immediately below and having no better situation, and a valuation as much, and in some instances of more than double, of lots on unopened streets can lead to but one inference that the valuations have been unfairly, if not improperly determined.

James A. Roe
William J. Chase
and others

— to —
The Commissioners of
Taxes and Assessments

Petition. to
reduce valuations

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