

**BOX**  
**003**  
**FOLDER**  
**038**

**Finance, Department of**

**1913, Sept.-Dec.**



CITY OF NEW YORK  
**DEPARTMENT OF FINANCE**  
WILLIAM A. PRENDERGAST, Comptroller

September 12, 1913.



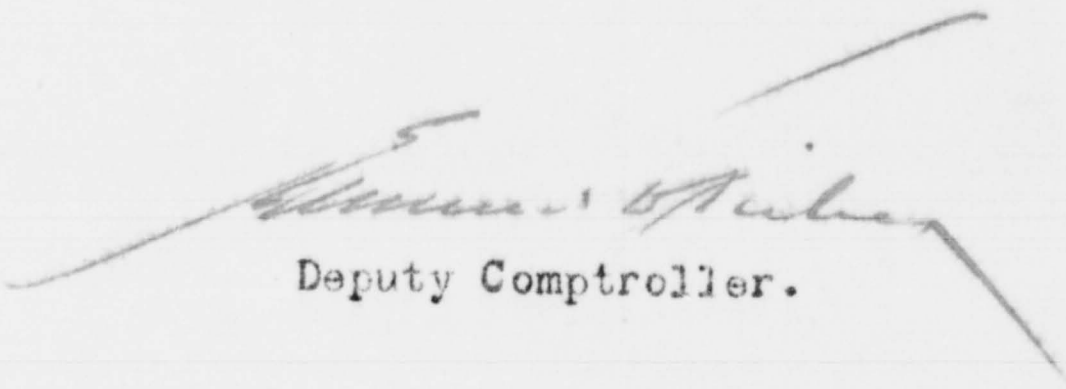
EDMUND D. FISHER  
DEPUTY COMPTROLLER

Hon. A. L. Kline,  
Mayor, City Hall,  
City of New York.

Sir:-

I beg to acknowledge the receipt of your two favors of the 11th inst. addressed to the Comptroller, designating John J. Glennon to countersign in your behalf all warrants drawn by the Comptroller on the City Chamberlain, and authorizing James T. Curtin to sign warrants in the absence of John J. Glennon.

Respectfully,

  
Deputy Comptroller.



N.D.  
L.M.L.

CITY OF NEW YORK  
DEPARTMENT OF FINANCE

WILLIAM A. PRENDERGAST, Comptroller

DOUGLAS MATHEWSON, DEPUTY COMPTROLLER

EDMUND D. FISHER, DEPUTY COMPTROLLER

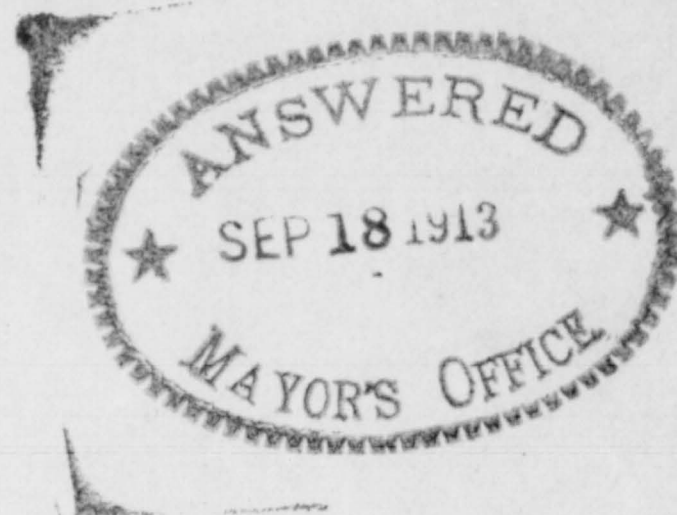
HUBERT L. SMITH, ASSISTANT DEPUTY COMPTROLLER

GEORGE L. TIRRELL, SECRETARY TO THE DEPARTMENT

IN REPLYING PLEASE REFER TO

"Real Estate"

September 15<sup>th</sup>, 1913



Hon. Ardolph L. Kline,

Mayor, City of New York.

S i r :

On April 2, 1913, the Commissioners of the Sinking Fund authorized the sale of a lease of premises at No. 18 Tenth Avenue, Borough of Manhattan, for a period of one year from May 1, 1913, to May 1, 1914, at a minimum or upset rental of \$2,400 per annum, payable quarterly.

Pursuant to this resolution, a sale was held on May 5, 1913, and the premises were sold to Emanuel Wolf at a rental of \$4,144 per annum. On May 23, 1913, the said Wolf assigned his right, title and interest in and to the lease to Patrick J. Roon.

I transmit herewith the above lease in triplicate, approved by the Corporation Counsel as to form. Kindly execute the same and return to me at your earliest convenience.

Respectfully,

A handwritten signature in dark ink, appearing to read "Douglas Mathewson".  
DEPUTY & ACTING COMPTROLLER.

(1 enclosure).



*file*

*Copy to Frank Howling*  
*as President of Board of Aldermen*

New York, September 23, 1913.

Hon. William A. Prendergast,

Comptroller.

Sir:

I have received your communication under date of September 11, 1913, signed by Deputy and Acting Comptroller Mathewson, relative to the situation created by the recent resignation of the President of the Board of Aldermen, followed by the death of the Mayor. My opinion is requested upon various phases of this situation, and I have set out below the substance of the questions propounded in said communication from you, so far as is deemed necessary to an understanding of this opinion.

Preliminarily I may say that the statutory provision having principal bearing upon the subject is section 23 of the Greater New York Charter, which is as follows:

"Whenever there shall be a vacancy in the office of Mayor, or whenever, by reason of sickness or absence from the city, the mayor shall be prevented from attending to the duties of his office, the president of the board of aldermen shall act as mayor and possess all the rights and powers of mayor during such disability or absence. In case of a vacancy he shall so act until noon of the first day of January succeeding the election at which the mayor's successor shall be chosen. It shall not be lawful for the president of the board of aldermen, when acting as mayor in consequence of the sickness or absence from the city of the mayor, to exercise any powers of appointment to or removal from office, unless such sickness or absence of the mayor shall have continued thirty days; or to sign, approve



or disapprove any ordinance or resolution unless such sickness or absence shall have continued at least nine days. The board of aldermen shall elect a vice-chairman to preside over its meetings, who shall possess the powers and perform the duties of the president of the board of aldermen, when the president is sick, absent or under suspension, or while the president of the board of aldermen is acting as mayor, or when a vacancy occurs in said office, and who shall, during such time, be a member of every board of which the president of said board is a member by virtue of his office."

It will be noted that the last paragraph of this section expressly provides that during a vacancy or temporary absence in the office of the President of the Board of Aldermen, the Vice-Chairman of said Board shall possess all the powers and perform all the duties of that office. There is no express provision for the succession of the Vice-Chairman to the office of Mayor, but among the duties and powers of the President of the Board of Aldermen, expressly conferred upon him, are the powers and duties of the Mayor in the event of a vacancy or temporary absence in that office. The statute does not in terms distinguish between the consequences of a temporary absence and a vacancy in the office referred to, but this does not debar us from a construction of the statute which would result in such a distinction, if, upon reasonable grounds, a legislative intent favoring such a construction may be presumed.

Nor is it necessary, in the matter before us, that we should inquire further than sufficient for the proper application of the controlling provisions of law in the precise circumstances which have arisen, -



that is to say, the resignation of the incumbent of the office of President of the Board of Aldermen, creating not a temporary absence, but a vacancy in said office, followed by the death of the Mayor, creating again not a temporary absence, but a vacancy; and in further view of the pending mayoralty election to be held within the next two months, at which a mayor, a President of the Board of Aldermen and other municipal officers are to be chosen by the electorate of the whole City for the regular official terms prescribed by law.

Three theories have been suggested:

First: That in the circumstances described the Vice-Chairman of the Board of Aldermen would become Acting President and Acting Mayor, and perform, until the election and qualification of persons to fill such vacancies, the combined duties of the office of Mayor, the office of President of the Board of Aldermen and the office of Vice-Chairman of said Board.

Second: That as there is no express provision for the succession of the Vice-Chairman to the Mayoralty, there is now a vacancy in the office of Mayor to be filled by appointment of the Governor under the general provisions of the Public Officers Law (§42).

Third: That pursuant to §23 of the Charter, the Vice-Chairman of the Board of Aldermen, upon the happening of the contingencies stated, becomes the Mayor of the City, automatically vacating his office



as Vice-Chairman of the Board of Aldermen, to which is incidental the exercise of the powers, duties and functions of the President of the Board, involving, also, a vacancy in the office of Alderman in and for the district formerly represented by the Vice-Chairman of the Board.

Permit me to say that in my opinion the last proposition announces the preferable view, for the reasons which follow:

(a) From the conclusion that the Vice-Chairman of the Board of Aldermen only becomes Acting Mayor in the circumstances described, retaining also the functions and powers of the President of the Board of Aldermen, with membership in the various boards of which the President of the Board of Aldermen is a member by virtue of his office, it would follow that there would be vested in the same individual two distinct positions, to each of which a salary is attached by law, in conflict with §1549 of the Charter, which prohibits just these things.

Though it has been suggested that the offices of Mayor and President of the Board of Aldermen are not incompatible, such incompatibility, in a legal sense, clearly appears when the same person attempts to exercise permanently the functions of both officers. That is to say, the combination of the functions of the offices of Mayor and President of the Board of Aldermen in one individual would give him six votes in the Board of Estimate, or a majority of a quorum of



that Board (§225 of the Charter), and two votes in the Board of Commissioners of the Sinking Fund, or one-half of a quorum of that Board (§204 of the Charter), a consequence the mere statement of which described a result so preposterous as that its contemplation as a matter of legislative intention may be instantly dismissed from the mind.

(b) If we conclude that there is now a vacancy in the office of Mayor, it would follow that some of the most important and necessary functions of our City Government must be suspended for more than three months. It is familiar knowledge that for issuance of special revenue bonds under paragraph 8 of §188 of the Charter, the "concurrent vote of all the members of the Board of Estimate" is required, and that for other and equally important municipal functions the "unanimous vote" of the Board of Commissioners of the Sinking Fund, of which the Mayor is also a member, must be had (§§204, 205 et seq.). For other Charter sections requiring the unanimous vote of the Board of Commissioners of the Sinking Fund or Board of Estimate see §§221a and 246. These considerations serve to give added emphasis to the legal maxim that the law abhors a vacancy in office. Certainly no interpretation of a legislative act will be unnecessarily indulged which does violence to this maxim, or would result in the complete breaking down or serious interruption of the proper administration of the business of the City.



The notion that the Governor or Acting Governor might fill such a vacancy under the general provisions of §42 of the Public Officers Law, and that thus a vacancy might be avoided, does not commend itself to my judgment. Such a construction would be contrary, if not to the letter, at least to the spirit, of that provision of our Constitution designed to secure local self-government, as applied to the choice of local officers (See N.Y. Const. Art. X, §2; Lincoln's Const. Hist. of N.Y., Vol. 4 pp. 733 et seq.).

(c) By the foregoing process of elimination there remains as the only practical and satisfactory solution of the present problem the view that under §23 of the Charter the former Vice-President of the Board of Aldermen, upon the happening of the contingencies stated, became the Mayor of the City for the remainder of the present year, automatically vacating his office of Vice-Chairman, to which is incidental the exercise of the powers, duties and functions of the President of the Board. This involves, also, a vacancy in the office of alderman in and for the district formerly represented by the Vice-Chairman of the Board. It is not necessary now to consider what would happen if the mayoralty term exceeded the aldermanic term for which the Vice-Chairman of the Board had been elected as Alderman. That question is academic here.

This view will permit the Aldermen now to elect a new Vice-Chairman, who will exercise the powers and duties of the President of the Board of Aldermen. There



will then be no vacancy in the Board of Estimate, no vacancy in the Board of Sinking Fund Commissioners, and each may proceed to the performance of the functions devolved upon it by law, the membership in such boards being made complete by the election of a local officer by the proper local Board.

I may say in conclusion that the foregoing views are the same as those expressed by one of my predecessors in office, E. Delafield Smith, upon the construction of a statute in terms substantially identical with those employed in section 23 of the present Charter. The question arose as to the status of Samuel D. H. Vance, President of the Board of Aldermen, by reason of the death of Mayor Havemeyer. The opinion was dated December 3, 1874, addressed to the Honorable Board of Aldermen. It is short, to the point, and so pertinent here that I may be permitted to quote the same in full.

LAW DEPARTMENT  
OFFICE OF THE COUNSEL TO THE CORPORATION,

New York, September 3, 1874.

To the Honorable the Board of Aldermen:

Gentlemen-- My opinion is requested whether the death of the late Mayor, and the imposition of the duties of his office upon the late President of the Board of Aldermen, create a vacancy in the seat in your Body, lately held by the Hon. Samuel B. H. Vance.

The act of April 30, 1873, known as the Amended Charter of that year provides that 'Whenever there shall be a vacancy in the office of Mayor,' 'the President of the Board of Aldermen shall act as Mayor, and possess all the rights and powers of Mayor.' (Laws of 1873, Chapter 335, section 21). It will be observed, that under the language of the law, the President of the Board is



not only to 'act as Mayor', but is to absolutely 'possess all the rights and powers of Mayor.' These words are as strong as any that could have been used. They clearly make the President of the Board of Aldermen the actual Mayor of the City when a vacancy has been created in the office. Mr. Vance is therefore, at this moment, under the laws of the State of New York, as truly the Mayor of the City as was Mr. Havemeyer during the last twenty-three months of his life, and as will be Mr. Wickham if alive on the first day of the ensuing year. The law operates to absolutely divest him of the office of Alderman, and to invest him with the office of Mayor, during the time which Mr. Havemeyer would have served if his life had been prolonged to the first day of January. He holds but one office, and that the Mayoralty of the City. He performs the duties of one office, and one only. By operation of existing statutes he is, for the time being, as perfectly transferred from the Board of Aldermen to the Chamber of the Mayoralty as though he had resigned the former position and been elected to the latter.

Upon the death of President Harrison in April, 1841, a question similar to this was considered by the eminent members of the cabinet which his successor, Mr. Tyler, appointed upon the accession of the latter. The inquiry arose whether the official designation of Mr. Tyler should be President or Acting President. The Constitution of the United States provides that -- 'In case of the removal of the President from office, or of his death, resignation, or inability to discharge the powers and duties of the said office, the same shall devolve on the Vice-President.' (Subdivision 6, section 1 of Article 2.) This clause does not, in express terms, declare that the Vice-President shall be President. It simply says that the 'powers and duties of the office shall devolve.' So here, the article of the charter which we are considering does not expressly declare that the President of the Board of Aldermen shall be Mayor. It simply says that he 'shall possess all the rights and powers of Mayor.' This language is at least equally strong and comprehensive with that employed in the Constitution. Mr. Webster suggested that Mr. Tyler was not simply acting President but President. This view was acquiesced in and acted upon by his colleagues in the Cabinet and by both houses of Congress, nor was it ever questioned in any branch of the judiciary.



Again: When President Taylor died, Mr. Fillmore was declared and recognized, not as Acting President, but as President of the United States. The opinion of such jurists as Webster, Crittenden, Reverdy Johnson, and others, with the precedent established in the case of Tyler were cited and acquiesced in by every branch of the Government of the United States. On the death of President Lincoln and the accession of Mr. Johnson, the precedent was again discussed and deliberately followed. In the impeachment a question was raised whether Andrew Johnson was to be proceeded against as Vice-President or President; and a committee, comprising jurists of eminence, reported that he must be cited as President. So the House of Representatives and the Senate determined.

A separate act of the Legislature of the State passed thirteen days after the adoption of the Charter, provided that any vacancy occurring in the Board of Aldermen by reason of death, resignation, or any other cause, should be filled by election by the Board in which such vacancy should arise by a vote of a majority of all the members elected to said Board. (Laws of 1873, chapter 857, section 1.)

In my judgment, there can be no question that Mr. Vance is the Mayor of the City, and not now a member of your Board; that his seat therein has become and is at present vacant; and that the Board clearly possesses the power and duty of filling such vacancy by vote of a majority of all the members elected.

I am, gentlemen,

Very respectfully,  
Your obedient servant,  
E. DELAFIELD SMITH,  
Counsel to the Corporation."

From the foregoing it follows that Hon. Ardolph L. Kline, former Vice-Chairman of the Board of Aldermen, became, upon the happening of the contingencies stated, Mayor of the City of New York, and entitled to receive the salary of said office as fixed by law.



Hon. William A. Prendergast

10.

Furthermore, I am of opinion, as is presumed to be the proper course by your Department in the premises, that a new designation by the present Mayor of clerks to sign warrants and bonds should be made.

Respectfully,

ARCHIBALD R. WATSON,

Corporation Counsel.



A. E. H.  
C.D.C.

CITY OF NEW YORK  
DEPARTMENT OF FINANCE

WILLIAM A. PRENDERGAST, Comptroller

DOUGLAS MATHEWSON, DEPUTY COMPTROLLER

EDMUND D. FISHER, DEPUTY COMPTROLLER

HUBERT L. SMITH, ASSISTANT DEPUTY COMPTROLLER

GEORGE L. TIRRELL, SECRETARY TO THE DEPARTMENT

IN REPLYING PLEASE REFER TO "LAW".

September 25, 1913.

Mr. James Matthews,  
Executive Secretary,  
Mayor's Office,  
City Hall, N.Y. City.

S i r : -

I return, herewith, the letter of Robert Grier Cooke, Chairman of the Mayor's Bill-Board Advertising Commission, dated July 30, 1913, addressed to His Honor, The Mayor, as Chairman of the Board of Estimate and Apportionment, with other papers including a statement of expenses incurred by said Commission forwarded to the Comptroller by you on the 16th day of August, 1913.

These bills should be transmitted by you to Mr. Joseph Haag, Secretary of the Board of Estimate and Apportionment, to take the usual course which is for him to submit the matter to the full Board of Estimate and Apportionment and secure its direction for him to pay the bills out of the contingent fund of the Board of Estimate and Apportionment. This course, I am informed, was pursued in paying bills contracted by the Mayor's Terminal Markets' Commission of which Hon. Cyrus C. Miller was chairman and which was appointed by the Mayor in like manner and, similarly, for civic betterment, as in the case of the Mayor's Bill-Board Advertising Commission.

*AM*

Very truly yours,

*Mathewson*  
Deputy Comptroller.

Encls.



DEPARTMENT OF FINANCE

CITY OF NEW YORK

BUREAU OF MUNICIPAL INVESTIGATION  
AND STATISTICS

WILLIAM A. PRENDERGAST  
COMPTROLLER

September 29, 1913.

IN REPLYING REFER TO  
"INVESTIGATIONS"  
ROOM 180

AAB

JTA

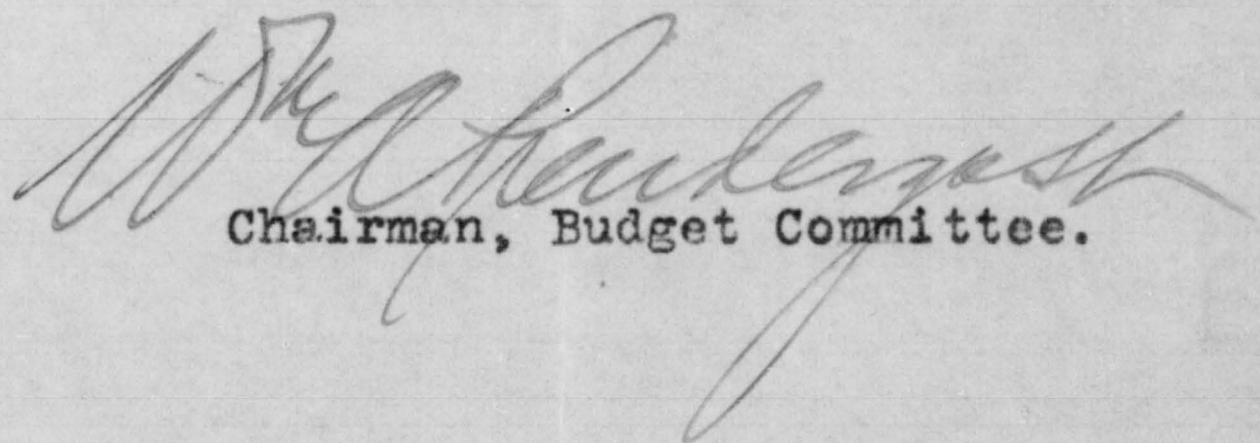
Hon. Ardolph L. Kline,  
M a y o r.

S i r :-

The hearing by the Budget Committee of the Board of Estimate on departmental estimates for your department for the Budget for 1914 will be held in the Board of Estimate Chambers, in the City Hall, on next Wednesday morning, October 1, 1913, at 10:30 o'clock.

Please appear before the Committee and be prepared to discuss the various requests you have made.

Yours truly,



Chairman, Budget Committee.



CITY OF NEW YORK  
DEPARTMENT OF FINANCE

WILLIAM A. PRENDERGAST, Comptroller

CLB

IN REPLYING REFER TO

"Accountants"

October 2, 1913

Hon. Ardolph L. Kline, Mayor,  
City of New York.

Dear Mr. Mayor:-

In an application to the Board of Estimate and Apportionment, referred to this office, the Board of Education has requested the transfer to the General School Fund of \$478,000. to enable it to meet its financial needs for the remainder of the year.

To secure this sum, letters have been addressed to the following departments, requesting that they release, for transfer to the General School Fund, any surpluses in their salary accounts of the present year:

Parks-- Manhattan and Richmond  
Water Supply, Gas and Electricity  
Tenement House  
Docks and Ferries  
Commissioners of Accounts  
Law  
Health  
Fire  
Police  
Bridges

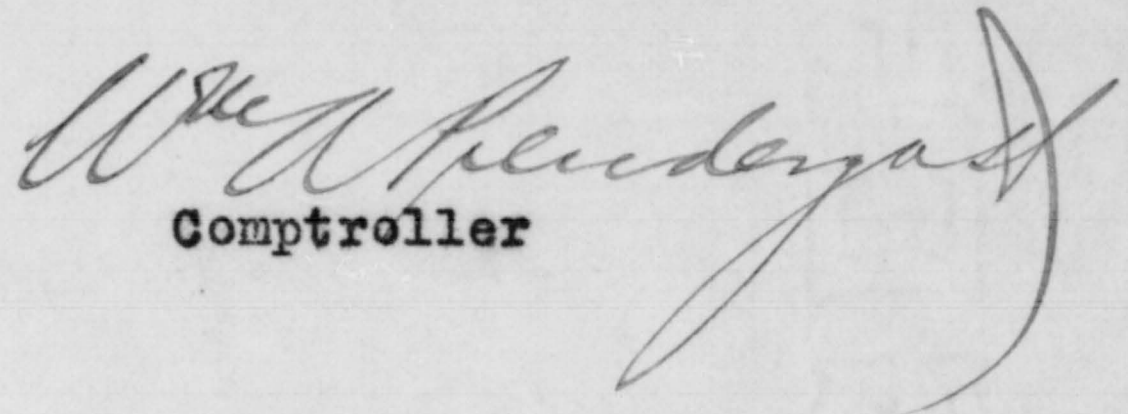
As prompt action is necessary, it has occurred to me that you might not be adverse to writing to these departments in support



of my request.

Such action on your part would be very much appreciated  
by me.

Very truly yours,

  
Comptroller



N.D.  
T.M.G.

CITY OF NEW YORK  
DEPARTMENT OF FINANCE

WILLIAM A. PRENDERGAST, Comptroller

DOUGLAS MATHEWSON, DEPUTY COMPTROLLER

EDMUND D. FISHER, DEPUTY COMPTROLLER

HUBERT L. SMITH, ASSISTANT DEPUTY COMPTROLLER

GEORGE L. TIRRELL, SECRETARY TO THE DEPARTMENT

IN REPLYING PLEASE REFER TO

"Real Estate".

October 8<sup>th</sup>, 1913.

Hon. Ardolph L. Kline,

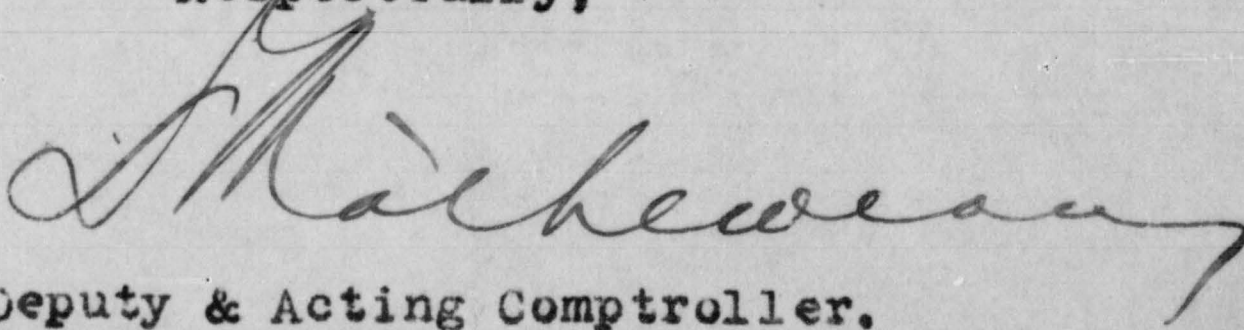
Mayor, The City of New York.

S i r : -

On August 25, 1913, the City sold at public auction a certain piece or parcel of land situate at Towners, Town of Patterson, County of Putnam and State of New York, pursuant to a resolution of the Commissioners of the Sinking Fund adopted June 25, 1913. This property was bid in by the New York Central and Hudson River Railroad Company for the sum of \$2,500, which amount has been paid.

I enclose herewith form of deed in triplicate, conveying the said property to the New York Central and Hudson River Railroad Company. Kindly execute the same and return to me at your earliest convenience.

Respectfully,

  
Deputy & Acting Comptroller.

(Enclosure)



THE CITY OF NEW YORK  
DEPARTMENT OF FINANCE  
COMPTROLLER'S OFFICE

October 9, 1913

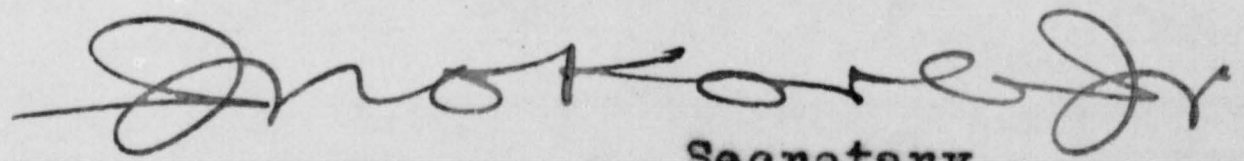
TO THE COMMISSIONERS OF THE SINKING FUND:

Gentlemen:

I transmit herewith for your signature, agreement <sup>in triplicate</sup> between the West Rockaway Land Company and the Belle Harbor Edgemere Realty Company, Inc., and The City of New York, by the Commissioner of Docks, fixing, determining upon and establishing a line of high water in front of property owned by them, in Jamaica Bay, Borough of Queens. This agreement was approved by the Commissioners of the Sinking Fund at meeting held yesterday.

On the last page of the agreement is a certificate of approval to be signed by the Commissioners. Will you kindly sign the three copies and return the same to me.

Very truly yours,

  
Secretary.





Department of Finance  
City of New York

William A. Prendergast, Comptroller

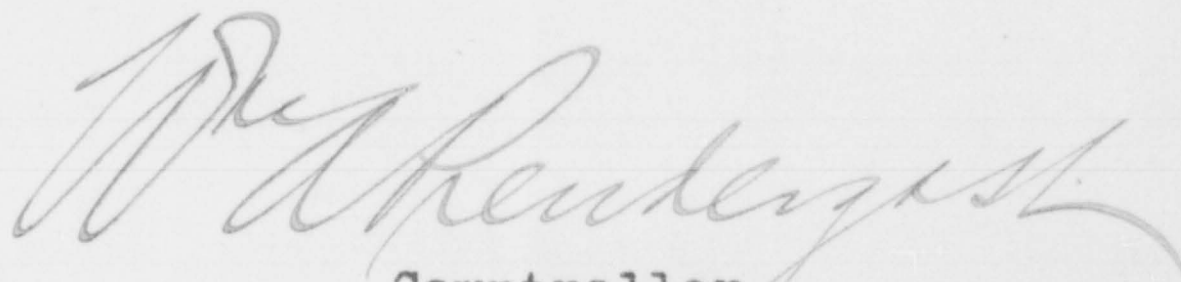
October 11, 1913.

Mr. Julian Beaty,  
Secretary to the Mayor,  
City of New York.

Dear Sir:

Your letter of October 10th regarding the Atlantic Avenue matter has been received. The question of giving the Brooklyn Rapid Transit Company a franchise to operate on a certain part of Atlantic Avenue has been under consideration for quite a long time. There is a very marked difference of opinion between Mr. Nichols of the Franchise Bureau and this department on the one side, and the railroad company upon the other. These differences, however, are not unusual. Mr. Mathewson has had charge of the case for this office and has given it a very great deal of time. I am going to refer your letter to him and ask him to confer with His Honor, the Mayor, in regard to it.

Very truly yours,

  
Comptroller.





Department of Finance  
City of New York

William A. Prendergast, Comptroller

Oct. 13, 1913.

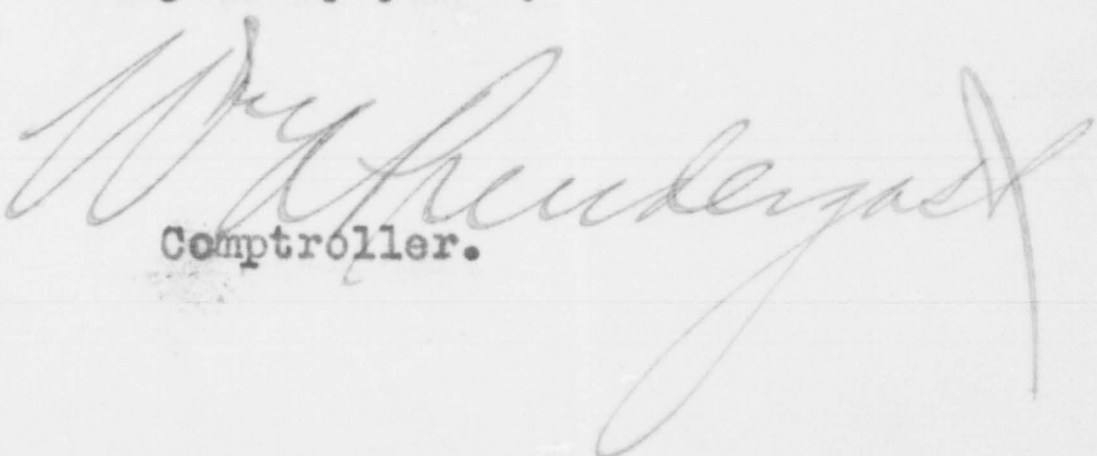
PERSONAL!

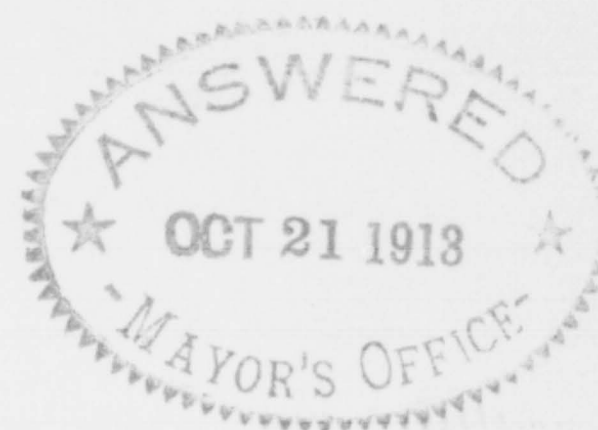
Honorable Ardolph L. Kline,  
MAYOR,  
City of New York.

My dear Mr. Mayor:-

I enclose a letter from  
Mr. John F. Mulraney, Shield #225, 156th Precinct.  
I know Mr. Mulraney very well. I had occasion  
to serve him some years ago and my understanding  
is that he is the kind of a man who it is worth  
while helping. If you could have this done  
for Mr. Mulraney I would appreciate it.

Very truly yours,

  
Comptroller.





Mayor Kline

53 Windeor Place  
Brooklyn, N.Y.  
October 11, 1913.

Hon. William M. Prendergast  
Comptroller City, of New York.

My Dear sir;

Having in mind  
your letter of Jan. 8, 1909 in which you  
stated that any time you could be  
of service to me, you would be at  
my command, and through the advice  
of our mutual friend Mr John J. Rowan  
I take the liberty of writing you in  
reference to my being advanced from  
Acting Detective Sergeant of second grade  
to Acting Detective Sergeant of first grade.

I have been a member of the Police  
Dept. City of New York for 19 years and my



record is of the best.

I have been assigned to the  
Detective Bureau, Boro. of Brooklyn for  
the past two years and have received  
commendation from my superiors for  
good Detective work.

Thanking you in advance and also  
for the kindly interest you have shown  
me in the past, I am

Yours respectfully  
John J. Mulvaney

Shield # 225.

156<sup>th</sup> Prec.



CITY OF NEW YORK  
DEPARTMENT OF FINANCE

WILLIAM A. PRENDERGAST, Comptroller

N. D.  
T. M. G.

DOUGLAS MATHEWSON, DEPUTY COMPTROLLER

EDMUND D. FISHER, DEPUTY COMPTROLLER

HUBERT L. SMITH, ASSISTANT DEPUTY COMPTROLLER

GEORGE L. TIRRELL, SECRETARY TO THE DEPARTMENT

IN REPLYING PLEASE REFER TO

October 15, 1913.

"Real Estate".

Hon. Ardolph L. Kline,

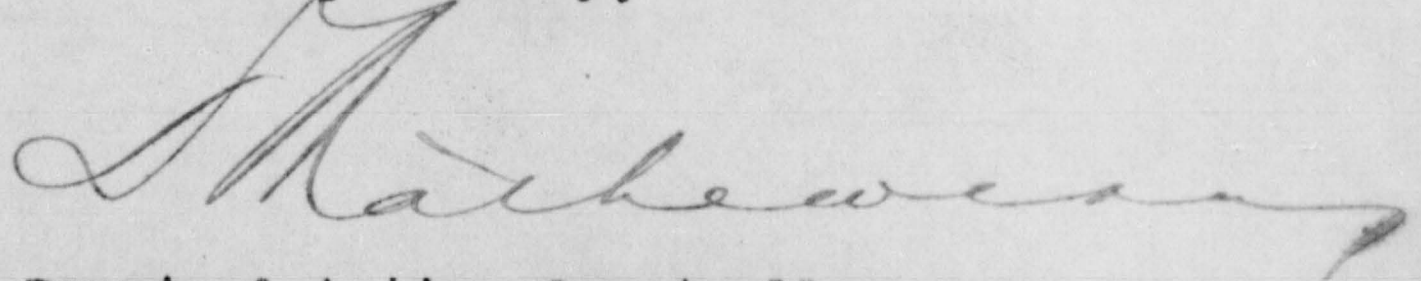
Mayor, The City of New York.

Sir: -

On July 23, 1913, the Commissioners of the Sinking Fund authorized the sale at public auction of the City's interest in and to a certain parcel of land known as part of Lot 38, in Block 1114, Section 4, Borough of Brooklyn. This sale was held on September 30, 1913, and the property bid in by Hamilton B. McNair, for the sum of \$4,500, which amount has been paid.

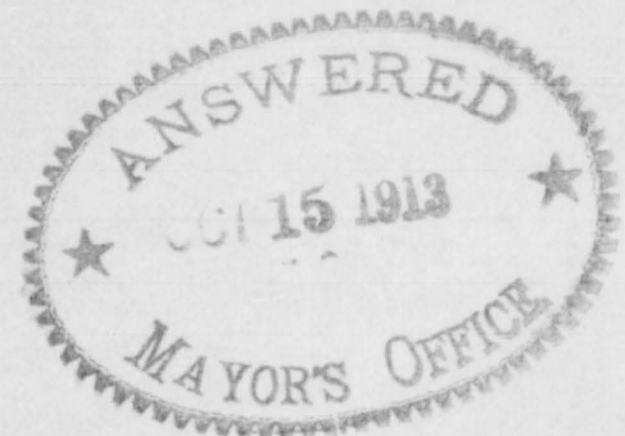
I enclose herewith deed in triplicate, conveying to Hamilton B. McNair the City's interest in said property. Kindly execute the same and return to me at your earliest convenience.

Respectfully,



Deputy & Acting Comptroller.

(Enclosure)





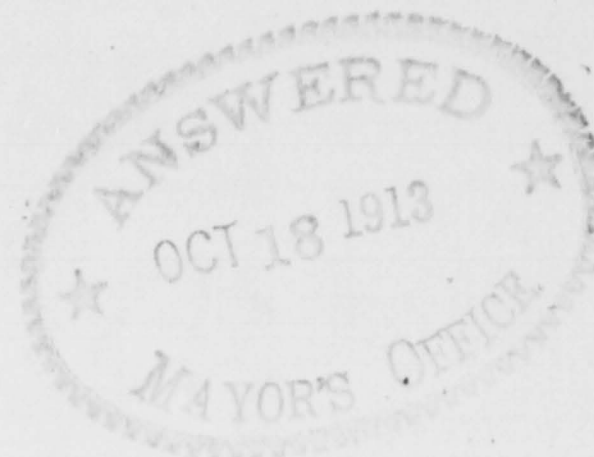


(32)  
Department of Finance  
City of New York

William A. Prendergast, Comptroller

October 17, 1913.

Honorable Ardolph L. Kline,  
Mayor,  
The City of New York.



Dear Mayor Kline:

Mr. James Clark, representing the Ohio Match Sales Company of 100 Hudson Street, this city, called to see me yesterday and said that the Bureau of Weights and Measures is endeavoring to impose upon them the requirement of placing upon each box of matches the number of matches contained in the box. Of course I am not familiar with this matter at all but give you the facts as they have been presented to me. The explanation given by the representative of the company seems to be a convincing one but I would appreciate it very much if you could arrange to see him so that he might explain the situation to you.

The department mentioned comes entirely within your province and I know you would want to be informed regarding any operations of it that are complained of. This does not say at all that the department is wrong. On the contrary, I always believe in hearing both sides of the case. When could I make the appointment for these gentlemen to call upon you?

Believe me,

Very truly yours,

*W. A. Prendergast*  
Comptroller.



CITY OF NEW YORK  
DEPARTMENT OF FINANCE

WILLIAM A. PRENDERGAST, Comptroller

October 21, 1913.

IN REPLYING REFER TO

"Municipal Reference Library"

Dear Sir:-

Your letter of October 20, stating that the Mayor wished me to send to Mr. McIlwaine the Municipal Pamphlets that he asked for, was received and the matter attended to to-day.

Very truly yours,

*(Mrs) A. H. von Holoff.*

Librarian.

Mr. Julian Beaty, Sec'y,  
Office of the Mayor,  
City of New York.



CITY OF NEW YORK  
DEPARTMENT OF FINANCE

WILLIAM A. PRENDERGAST, Comptroller

N. D.  
T. M. G.

DOUGLAS MATHEWSON, DEPUTY COMPTROLLER

EDMUND D. FISHER, DEPUTY COMPTROLLER

HUBERT L. SMITH, ASSISTANT DEPUTY COMPTROLLER

GEORGE L. TIRRELL, SECRETARY TO THE DEPARTMENT

IN REPLYING PLEASE REFER TO

"Real Estate".

October 23, 1913.

Hon. Ardolph L. Kline,

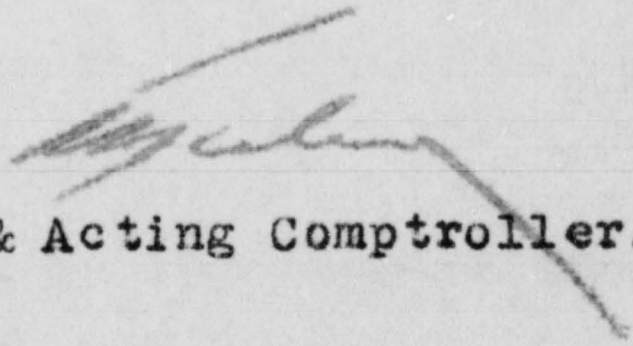
Mayor, The City of New York.

S i r : -

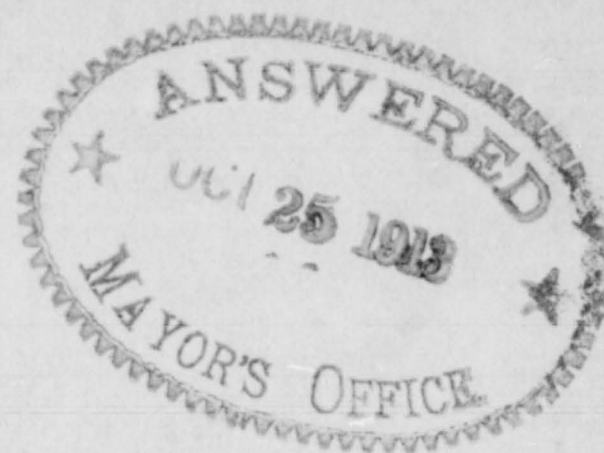
On October 9, 1913, John Ennis paid into the Bureau of City Revenue of this Department, the sum of \$638.50 in settlement of a mortgage given by him to the City of Brooklyn on Lot 488 of the East Side Park Lands, together with interest from July 1, 1913 to October 7, 1913.

I transmit herewith a proper form of satisfaction piece approved by the Corporation Counsel. Kindly execute the same and return to me at your earliest convenience.

Respectfully,

  
Deputy & Acting Comptroller.

(Enclosure)





CITY OF NEW YORK  
DEPARTMENT OF FINANCE

N. D.  
T. M. G.

WILLIAM A. PRENDERGAST, Comptroller

DOUGLAS MATHEWSON, DEPUTY COMPTROLLER

EDMUND D. FISHER, DEPUTY COMPTROLLER

HUBERT L. SMITH, ASSISTANT DEPUTY COMPTROLLER

GEORGE L. TIRRELL, SECRETARY TO THE DEPARTMENT

IN REPLYING PLEASE REFER TO

October , 1913.

"Real Estate".

Hon. Ardolph L. Kline,  
Mayor, The City of New York.

S i r : -

On October 7, 1913, Margaret F. Wrynn paid into the Bureau of City Revenue of this Department, the sum of \$2,204.93 in settlement of a mortgage given by her to the City of New York on Lots 50 and 51, Block 1282, of the Kings County Penitentiary Lands in the Borough of Brooklyn, which includes interest from April 4th to October 7, 1913.

I transmit herewith a proper form of satisfaction piece approved by the Corporation Counsel. Kindly execute the same and return to me at your earliest convenience.

Respectfully,

  
Deputy & Acting Comptroller.

(Enclosure)





City of New York  
Department of Finance

William A. Brendergast, Comptroller

October 29, 1913.

Honorable Ardolph L. Kline,  
Mayor,  
City of New York.

My dear Mr. Mayor:

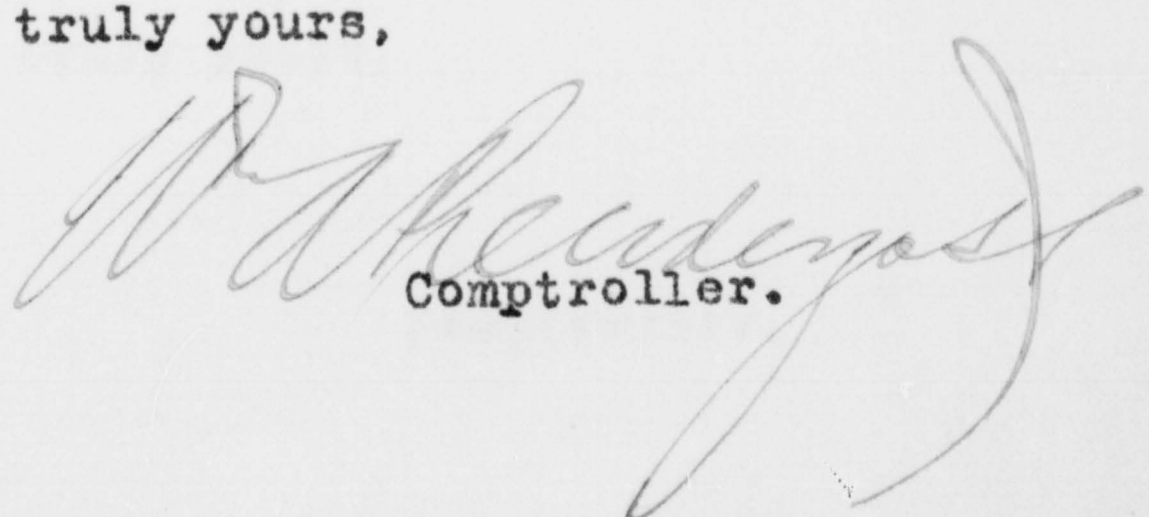
Mr. Beatty has sent me, by your direction, Mr. Thomas F. Moffett's letter of October 25th. The law does not require that persons whose taxes and assessments are in arrears should be notified by this department, but we have already started a practice of sending out such notifications in Brooklyn, and intend to extend it to the entire city.

You will notice that Mr. Moffett admits that he is at fault. With the suggestion that notices should be sent I agree, and as I have told you, we have already started this practice.

As to the further part of Mr. Moffett's letter, if he knows of any wrong-doing upon the part of people in this department, or any collusion between them and outsiders who buy up these tax liens, then I hope he will present all his testimony to the District Attorney, and you can say to him that I will give him every possible assistance as far as this department is concerned. If the conditions are as he says they are, there is no necessity for taking the matter to the Commissioner of Accounts. The proper person to look after it would be the District Attorney.

Believe me,

Very truly yours,

  
Comptroller.



6  
The New York Public Library  
Astor Lenox and Tilden Foundations

*Full*  
*WBE*

MK

OFFICE OF THE DIRECTOR  
476 FIFTH AVENUE

New York, October 30, 1913.

Hon. Ardolph L. Kline  
Mayor of the City of New York  
City Hall, New York

Sir:

The Board of Aldermen, at its regular meeting on Tuesday, October 28, passed unanimously a resolution requesting the Board of Estimate and Apportionment to authorize the Comptroller to issue special revenue bonds to the amount of \$3,000, the proceeds to be used by the Department of Parks, Manhattan and Richmond, for the purpose of repairing the roof of the New York Public Library building at 5th Avenue and 42d Street. As explained in the correspondence submitted by the Park Department to the Board of Aldermen, it is urgently necessary that these repairs be made without delay before cold weather sets in.

Before the resolution goes to the Board of Estimate and Apportionment we are informed that it requires your signature. On behalf of this institution, therefore, may I ask you to sign it as soon as possible, so that there may be no delay in making the roof repairs before the interior of the building and the books and other property therein are further injured by water? We shall esteem it a great favor if you will act in this matter as promptly as possible, because it is for the preservation of the finest building owned by the City of New York.

Very respectfully yours

*E. H. Anderson*

Director



CITY OF NEW YORK  
DEPARTMENT OF FINANCE

N.D.  
T.M.G.

WILLIAM A. PRENDERGAST, Comptroller

DOUGLAS MATHEWSON, DEPUTY COMPTROLLER

EDMUND D. FISHER, DEPUTY COMPTROLLER

HUBERT L. SMITH, ASSISTANT DEPUTY COMPTROLLER

GEORGE L. TIRRELL, SECRETARY TO THE DEPARTMENT

October 30<sup>th</sup>, 1913.

IN REPLYING PLEASE REFER TO

"Real Estate".

Hon. Ardolph L. Kline,

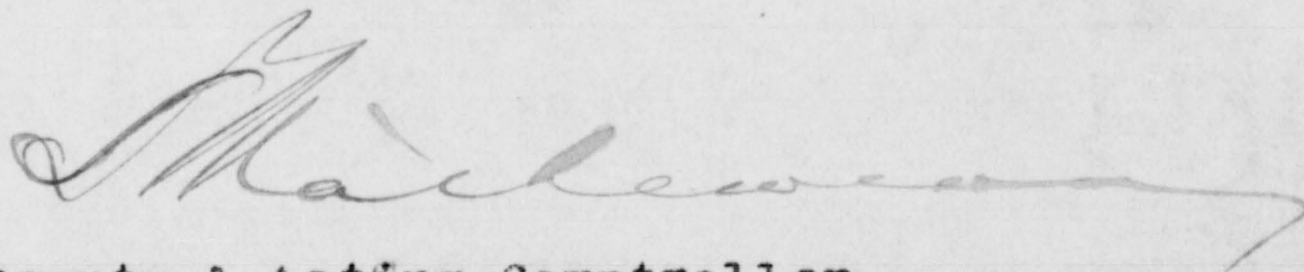
Mayor, The City of New York.

S i r : -

On June 25, 1913, the Commissioners of the Sinking Fund authorized the sale at public auction of the City's interest in a certain piece or parcel of land known as Lot 80, Block 1113, Section 4, Borough of Brooklyn. This sale was held on August 14, 1913, and the property bid in by Albert Goesser for the sum of \$2,250, which amount has been paid.

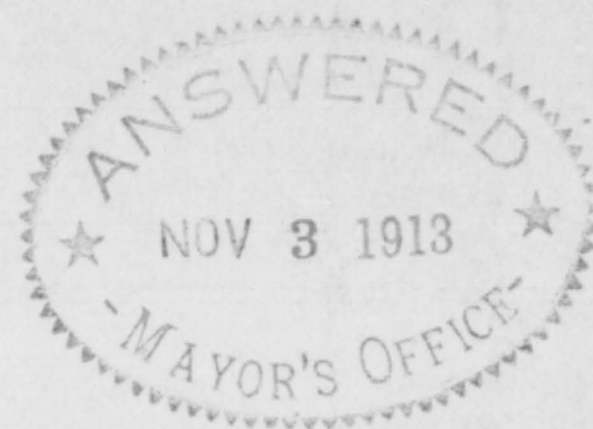
I enclose herewith form of deed in triplicate, conveying the said property to Albert Goesser. Kindly execute the same and return to me at your earliest convenience.

Respectfully,



Deputy & Acting Comptroller.

(Enclosure)





November 4<sup>th</sup> 1913

Hon. Adolph Kline  
Mayor of New York  
Dear Sir.

I Beg to call your attention to the terrible practice adopted in the city paymasters office each month, against city employees salary, by a few Maiden Lane Diamond merchants, who seem to be able to run the comptrollers office. Thieves would be a proper title for these human leeches, for they are robbing the unfortunate Wives and children of thousands of city employees each month, of the necessities of Life by their methods. I wonder if you are aware of these conditions, or the misery, suffering, and despair in thousands of families of city employees, by the methods of these heartless men who hold





Department of Finance  
City of New York

William A. Prendergast, Comptroller

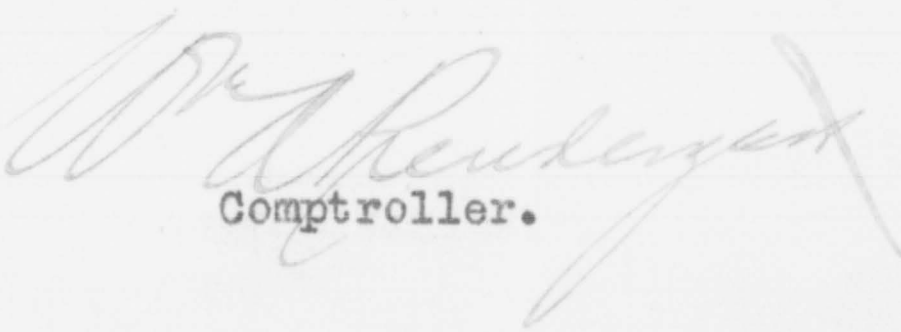
Nov. 6, 1913.

Honorable Ardolph L. Kline,  
M A Y O R,  
City of New York.

Dear Mr. Mayor:-

I return herewith enclosed  
Mr. Jas. M. McKenna's letter to you of October  
28th, 1913. It is not possible for me to do  
anything at the present time but I will keep  
the matter well in mind and remember your  
endorsement of him.

Sincerely yours,

  
Comptroller.





City of New York  
Department of Finance

William A. Prendergast, Comptroller

November 12, 1913.

Mr. James Matthews,  
Executive Secretary, Mayor's Office,  
City of New York.

Dear Sir:

Permit me to acknowledge, for Comptroller Prendergast, the receipt of your letter of the 11th instant, regarding the incorporation of the Mayor Gaynor Memorial Association. Mr. Prendergast left the city on Saturday for a little sea trip after the campaign and is not expected to return until the end of the month.

Very truly yours,

*M. E. Brennan*



N.D.  
T.M.G.

CITY OF NEW YORK  
DEPARTMENT OF FINANCE

WILLIAM A. PRENDERGAST, Comptroller

DOUGLAS MATHEWSON, DEPUTY COMPTROLLER

EDMUND D. FISHER, DEPUTY COMPTROLLER

HUBERT L. SMITH, ASSISTANT DEPUTY COMPTROLLER

GEORGE L. TIRRELL, SECRETARY TO THE DEPARTMENT

IN REPLYING PLEASE REFER TO

"Real Estate".

November 15, 1913.

Hon. Ardolph L. Kline,

Mayor, The City of New York.

S i r : -

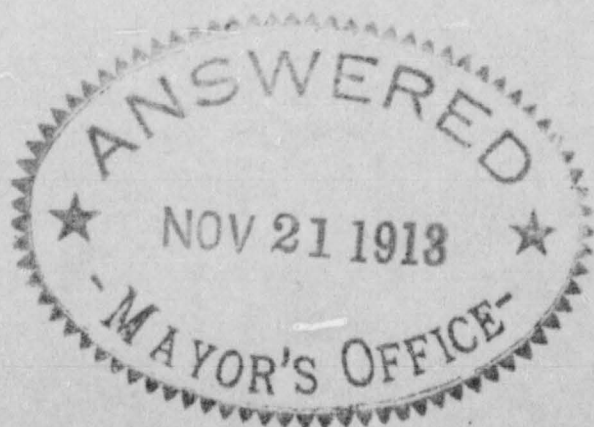
I transmit herewith deed in triplicate prepared by the Corporation Counsel in accordance with a resolution of the Commissioners of the Sinking Fund, conveying to Peter W. Von Ahnen the City's interest in certain property situated at Ruffle Bar, Jamaica Bay, County of Kings, in consideration of the sum of \$113.50, which amount has been paid.

Kindly execute the same and return to me at your earliest convenience.

Respectfully,

*Douglas Mathewson*  
Deputy & Acting Comptroller.

(Enclosure)





CITY OF NEW YORK  
DEPARTMENT OF FINANCE

WILLIAM A. PRENDERGAST, Comptroller

November 21, 1913.

IN REPLYING REFER TO

"Municipal Reference Library"

Dear Sir:-

Your letter of November 19, to Comptroller Prendergast, has been referred to us. We have sent to Mr. A.E. Sheldon, Director of the Legislative Reference Bureau, Lincoln, Nebraska, the publications he was desirous of procuring.

Very truly yours,

*A. H. von Holhoff*

Librarian.

Mr. James Matthews,  
Executive Sec'y,  
Mayor's Office, N.Y.C.



Handwritten notes in a cursive script, possibly a shorthand or a specific dialect. The text is arranged in several lines, with some characters appearing to be ligatures or stylized letters. The script is written in dark ink on a light-colored, slightly textured paper. The notes are located in the upper left quadrant of the page.



CITY OF NEW YORK  
DEPARTMENT OF FINANCE

WILLIAM A. PRENDERGAST, Comptroller

DOUGLAS MATHEWSON, DEPUTY COMPTROLLER

EDMUND D. FISHER, DEPUTY COMPTROLLER

HUBERT L. SMITH, ASSISTANT DEPUTY COMPTROLLER

GEORGE L. TIRRELL, SECRETARY TO THE DEPARTMENT

IN REPLYING PLEASE REFER TO  
"Bonds"

December 1st. 1913.

James Matthews, Esq.,

Executive Secretary

To the Mayor of The City of New York,

City Hall,

New York City.

Dear Sir :-

We have received your letter of the 28th ultimo enclosing a letter from Charles Cooper, 24 and 93, Hatton Garden, London, E. C., England, addressed to the Mayor relative to bonds of The City of New York subscribed for by him. The matter will receive our prompt attention.

*S.*  
Very truly yours,

*[Signature]*  
Deputy Comptroller.



N. D.  
T. M. G.

CITY OF NEW YORK  
DEPARTMENT OF FINANCE

WILLIAM A. PRENDERGAST, Comptroller

DOUGLAS MATHEWSON, DEPUTY COMPTROLLER

EDMUND D. FISHER, DEPUTY COMPTROLLER

HUBERT L. SMITH, ASSISTANT DEPUTY COMPTROLLER

GEORGE L. TIRRELL, SECRETARY TO THE DEPARTMENT

IN REPLYING PLEASE REFER TO

December 3<sup>rd</sup>, 1913.

*DM*  
"Real Estate".

Hon. Ardolph L. Kline,

Mayor, The City of New York.

S i r : -

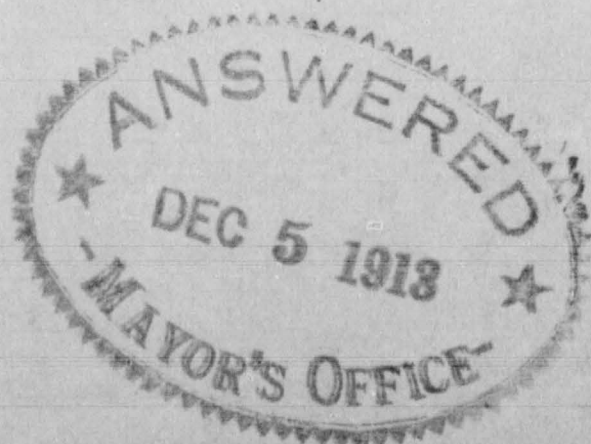
I transmit herewith deed in triplicate, prepared by the Corporation Counsel in accordance with a resolution of the Commissioners of the Sinking Fund, conveying to Alonzo F. Snelling the City's interest in and to certain premises situate at Ruffle Bar, Jamaica Bay, County of Kings, in consideration of the sum of \$113.50, which amount has been paid.

Kindly execute the same and return to this office at your earliest convenience.

Respectfully,

*Douglas Mathewson*  
Deputy & Acting Comptroller.

(Enclosure)





N.D.  
T.M.C.

CITY OF NEW YORK  
DEPARTMENT OF FINANCE

WILLIAM A. PRENDERGAST, Comptroller

DOUGLAS MATHEWSON, DEPUTY COMPTROLLER

EDMUND D. FISHER, DEPUTY COMPTROLLER

HUBERT L. SMITH, ASSISTANT DEPUTY COMPTROLLER

GEORGE L. TIRRELL, SECRETARY TO THE DEPARTMENT

IN REPLYING PLEASE REFER TO

December 4<sup>th</sup>, 1913.

"Real Estate".

Hon. Ardolph L. Kline,

Mayor, The City of New York.

S i r : -

The City of New York by an instrument dated April 15, 1907, leased to the State of New York through the State Lunacy Commission, certain premises located on the northerly side of East 73rd Street and the southerly side of East 74th Street and Exterior Street, in the Borough of Manhattan, for a term of fifty years from October 1, 1906.

Chapter 678 of the Laws of 1913, authorizes the State Commission in Lunacy on behalf of the State of New York, to surrender this lease to the City and to release to the City all the right of the State in and to the said lease.

I transmit herewith form of release in quadruplicate executed by the State Commission in Lunacy, and approved by the Corporation Counsel as to form. Kindly execute the same and return to me at your earliest convenience.

Respectfully,

*Douglas Mathewson*  
Deputy & Acting Comptroller.

(Enclosure)







Department of Finance  
City of New York

William A. Frendergast, Comptroller

*Mr Matthews*

December 9, 1913.

Hon. Ardolph L. Kline,  
Mayor.

S i r:

I beg to acknowledge the receipt of the communication of your secretary under date of October 30, 1913, forwarding a letter from Mr. Benjamin F. Tracy, in which he calls attention to the claim of his client, Mr. James J. Powers, for \$2088.93, and states that while such claim has been approved by the Corporation Counsel it has been disallowed in this Department.

An examination of the papers in connection with the claim, which I have caused to be made, indicates that Mr. Joseph Cassidy, then President of the Borough of Queens, employed Mr. Powers as Consulting Engineer to devise a sewage disposal system for use at Ingleside, and directed him to consult with Mr. James H. Johnson, then Engineer in Charge of Sewers in that Borough, and assist him in the preparation of plans and specifications necessary for the work. Subsequently, in December, 1905, Mr. Powers rendered a bill in the sum of \$2088.93. Thereafter the Corporation Counsel, on several occasions, advised that the claim was not a legal one and for that reason could not be paid. Subsequently, Mr. Powers filed a claim for equitable relief under section 246 of the Charter and, under date of November 26, 1912, the Corporation Counsel advised the Comptroller that he was at liberty to present such claim to the Board of Estimate and Apportionment, for adjustment, provided it came within certain conditions.

Section 246 of the Charter provides that the Board of Estimate and Apportionment may, in its discretion, inquire into and determine any claim which has been certified to such Board in writing by the Comptroller as an illegal or invalid claim against the City, but which, notwithstanding, in his judgment, it is equitable and proper for the City to pay, in whole



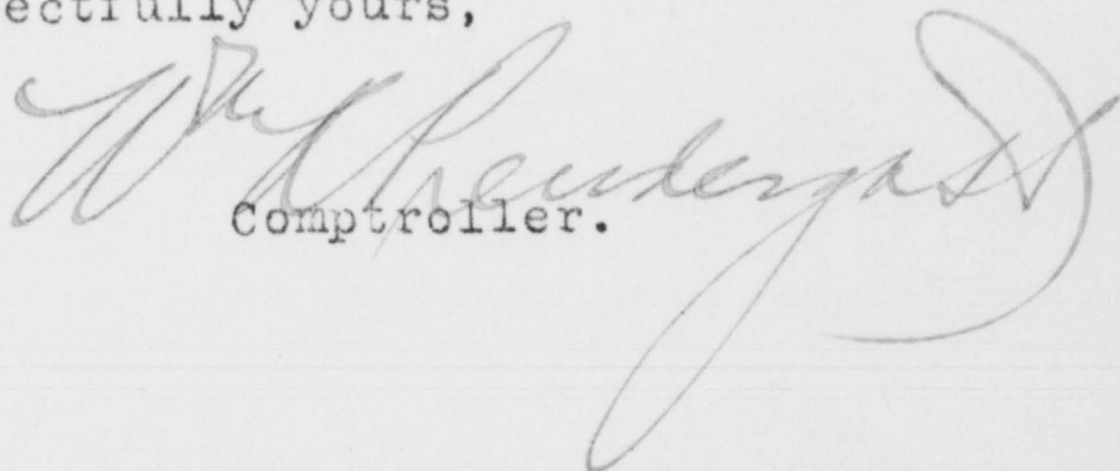
Hon. Ardolph L. Kline, page 2.

or in part, and if, upon such inquiry, the Board by a unanimous vote determines that the City has received a benefit and is justly and equitably obligated to pay such claim and that the interests of the City will be best subserved by the payment or compromise thereof, the Board may authorize the Comptroller to pay the claim.

The reports upon which the Comptroller refused to certify such claim to the Board of Estimate and Apportionment for consideration under the section of the Charter just mentioned, showed that it was not possible to determine that the City had received any benefit from the work for which the claim was made. The plans prepared by Mr. Powers were never used.

The letter of Mr. Tracy is returned herewith, as per the request of your secretary.

Respectfully yours,

  
Comptroller.





Department of Finance  
City of New York

William A. Prendergast, Comptroller

Dec. 10, 1913.



Honorable Ardolph Kline,  
MAYOR OF THE CITY OF NEW YORK,  
City Hall, N.Y. City.

Dear Mr. Mayor:-

Judge Kelly acting as Secretary  
of the Board of Justices in the Supreme Court  
of the State of New York, Brooklyn, has asked for  
an appointment with the Committee of the Board  
of Estimate on the courthouse site matter. When  
would it be convenient for you to meet the  
Committee?

Believe me,

Very truly yours,

  
Comptroller.





Department of Finance  
City of New York

William A. Prendergast, Comptroller

December 10, 1913.

Hon. Ardolph L. Kline,  
Mayor.

S i r:

I beg to acknowledge the receipt of the recent letter of your secretary, Mr. Adamson, transmitting a letter alleging that diamond merchants collect from City employees' salaries at the Paymaster's office on pay day and that these men are responsible for robbing the wives and children of City employees. The letter enclosed contained no signature and apparently was incomplete.

The salary of no City employee is held at the Paymaster's office except in so far as is necessary to protect the City because of assignments given, either directly or through a power of attorney, to creditors or alleged creditors of the employees, empowering them to collect the salary.

I regret the necessity for stopping the payments at all and would gladly pay without regard to these assignments but for the fact that the City would very possibly be compelled to pay the money a second time. I am very glad, however, to be able to inform you that some time since I gave directions that a thorough investigation of the subject should be made to the end of abolishing the practices of the so-called "loan sharks". I hope that in the near future we will be able to curtail their operations without financial loss to the City.

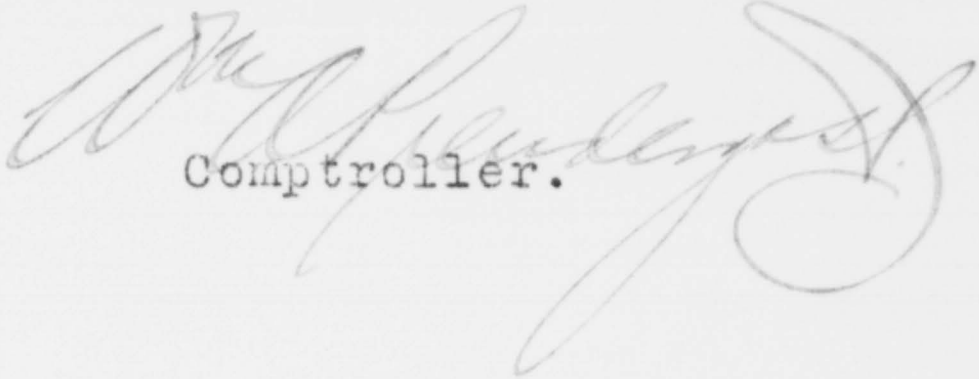
When I first entered upon the duties of my office it was found that the same condition existed. Steps were taken which practically eradicated the



Hon. Ardolph L. Kline, page 2.

methods then in use. Thereafter the lenders upon the salaries of City employees devised the newer methods which they are now employing, and which I expect we shall shortly be able to circumvent.

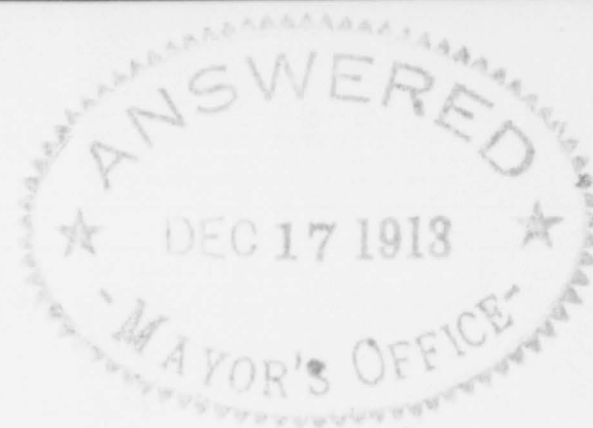
Respectfully yours,

  
Comptroller.





Department of Finance  
City of New York



William A. Prendergast, Comptroller

Dec. 12, 1913.

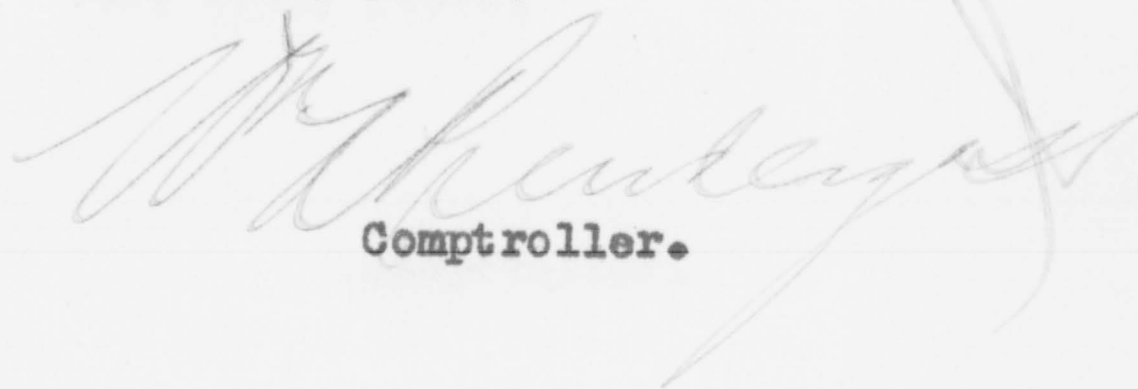
Honorable Ardolph L. Kline,  
MAYOR OF THE CITY OF New YORK,  
City Hall, N.Y.

My dear Mr. Mayor:-

I have just learned from  
Mr. Adamson that you are not very well today and  
hope it is only a little cold and that you  
will be around again very soon in good shape.

4.30 P.  
As Chairman of the Committee  
of the Board of Estimate on the exhibit to be  
given at the Lyons International Urban Exhibition  
won't you please call a meeting of the Committee?  
I think I can attend almost any time after next  
Wednesday.

Very truly yours,

  
Comptroller.



N.D.  
T.M.G.

CITY OF NEW YORK  
DEPARTMENT OF FINANCE

WILLIAM A. PRENDERGAST, Comptroller

DOUGLAS MATHEWSON, DEPUTY COMPTROLLER

EDMUND D. FISHER, DEPUTY COMPTROLLER

HUBERT L. SMITH, ASSISTANT DEPUTY COMPTROLLER

GEORGE L. TIRRELL, SECRETARY TO THE DEPARTMENT

IN REPLYING PLEASE REFER TO

December 19<sup>th</sup>, 1913.

"Real Estate".


Hon. Ardolph L. Kline,  
Mayor, The City of New York.

S i r : -

I transmit herewith for your signature, deed in triplicate, prepared by the Corporation Counsel in accordance with a resolution of the Commissioners of the Sinking Fund, conveying the City's interest in certain property situated at Ruffle Bar, Jamaica Bay, County of Kings, to John H. Schmeelk and Margaretha R. Tillotson in consideration of the sum of \$113.50, which amount has been paid.

Kindly execute the same and return to me at your earliest convenience.

Respectfully,

  
Deputy & Acting Comptroller.

(Enclosure)



CITY OF NEW YORK  
DEPARTMENT OF FINANCE

WILLIAM A. PRENDERGAST, Comptroller

N.D.  
R.H.

DOUGLAS MATHEWSON, DEPUTY COMPTROLLER

EDMUND D. FISHER, DEPUTY COMPTROLLER

HUBERT L. SMITH, ASSISTANT DEPUTY COMPTROLLER

GEORGE L. TIRRELL, SECRETARY TO THE DEPARTMENT

IN REPLYING PLEASE REFER TO  
"Real Estate"

December 31, 1913.

Hon. Ardolph L. Kline,  
Mayor, City of New York.

Sir:

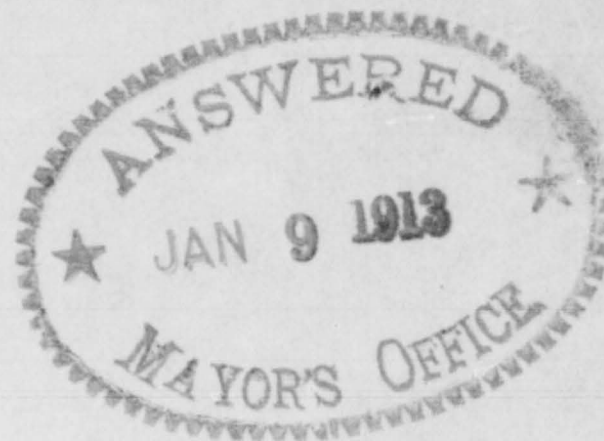
On November 27, 1912, the Commissioners of the Sinking Fund authorized the sale at public auction of the City's interest in and to a certain parcel of land situated on West 1st Street, Borough of Brooklyn, shown on map of Boulevard Lots 21 and 22 of common lands in the Town of Gravesend. This sale was held on December 19, 1912, and the property bid in by William Clare for the sum of \$2,400, which amount has been paid.

I enclose herewith deed in triplicate, conveying to William Clare the City's interest in said property. Kindly execute the same and return to me at your earliest convenience.

Respectfully,

Deputy & Acting Comptroller.

(Enclosure)





N.D.  
T.M.G.

CITY OF NEW YORK  
DEPARTMENT OF FINANCE

WILLIAM A. PRENDERGAST, Comptroller

DOUGLAS MATHEWSON, DEPUTY COMPTROLLER

EDMUND D. FISHER, DEPUTY COMPTROLLER

HUBERT L. SMITH, ASSISTANT DEPUTY COMPTROLLER

GEORGE L. TIRRELL, SECRETARY TO THE DEPARTMENT

IN REPLYING PLEASE REFER TO

"Real Estate".

December 31, 1913.

Hon. Ardolph L. Kline,

Mayor, The City of New York.

S i r : -

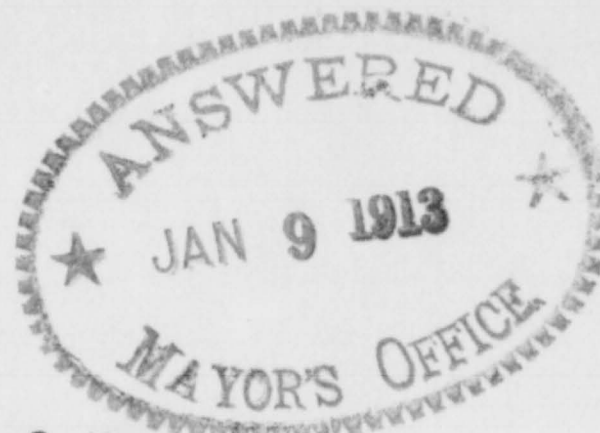
I transmit herewith deed in triplicate, prepared by the Corporation Counsel in accordance with a resolution of the Commissioners of the Sinking Fund adopted January 15, 1913 and amended October 8, 1913, conveying to Andrew Mullen and others the City's interest in a section of old East Broadway, Borough of Brooklyn, in consideration of the sum of \$237.50, which amount has been paid.

Kindly execute the said deed and return to me at your earliest convenience.

Respectfully,

Deputy & Acting Comptroller.

(Enclosure)





CITY OF NEW YORK  
DEPARTMENT OF FINANCE

N.D.  
T.M.G.

WILLIAM A. PRENDERGAST, Comptroller

DOUGLAS MATHEWSON, DEPUTY COMPTROLLER

EDMUND D. FISHER, DEPUTY COMPTROLLER

HUBERT L. SMITH, ASSISTANT DEPUTY COMPTROLLER

GEORGE L. TIRRELL, SECRETARY TO THE DEPARTMENT

IN REPLYING PLEASE REFER TO

December 31, 1913.

"Real Estate".

Hon. Ardolph L. Kline,  
Mayor, The City of New York.

S i r : -

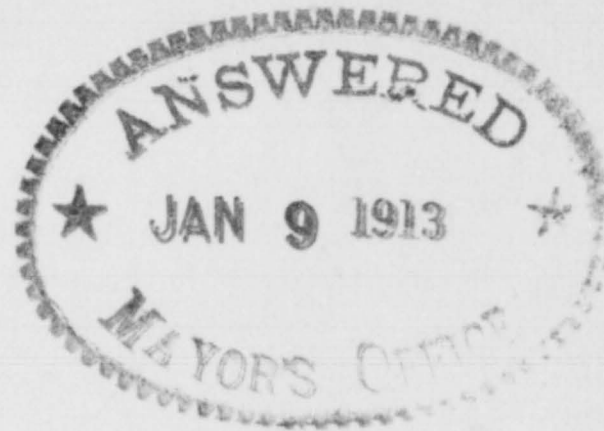
I transmit herewith form of deed in triplicate, prepared by the Corporation Counsel in accordance with a resolution adopted by the Commissioners of the Sinking Fund January 15, 1913, and amended October 8, 1913, conveying to the Eighteenth Assembly Associates the City's interest in a section of old East Broadway, Borough of Brooklyn, in consideration of the sum of \$162.50, which amount has been paid.

Kindly execute the said deed, and return to me at your earliest convenience.

Respectfully,

Deputy & Acting Comptroller.

(Enclosure)





CITY OF NEW YORK  
DEPARTMENT OF FINANCE

N. D.  
T. M. C.

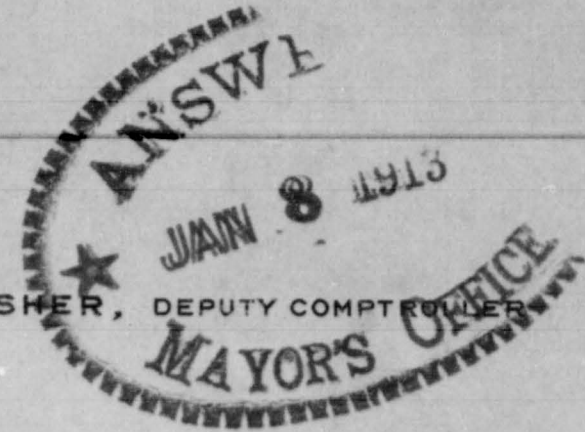
WILLIAM A. PRENDERGAST, Comptroller

DOUGLAS MATHEWSON, DEPUTY COMPTROLLER

EDMUND D. FISHER, DEPUTY COMPTROLLER

HUBERT L. SMITH, ASSISTANT DEPUTY COMPTROLLER

GEORGE L. TIRRELL, SECRETARY TO THE DEPARTMENT



IN REPLYING PLEASE REFER TO

December 31, 1913.

*[Handwritten signature]*  
"Real Estate".

Hon. Ardolph L. Kline,

Mayor, The City of New York.

S i r : -

I transmit herewith for signature, two deeds in triplicate, prepared by the Corporation Counsel in accordance with resolutions of the Commissioners of the Sinking Fund, conveying to Ellen Mary Parker, Forbes J. Hennessy and Michael Coleman, the City's interest in certain property known as Lot 1, Block 3221, Section 11, and in a portion of the old McComb's Dam Road, in the Borough of The Bronx, in consideration of the sums of \$512.50 and \$113.50, respectively, which amounts have been paid.

Kindly execute the said deeds and return to me at your earliest convenience.

Respectfully,

Deputy & Acting Comptroller.

(Enclosure)