



CITY OF NEW YORK.

Finance Department

ASHBEL P. FITCH,
Comptroller.

January 25, 1895

HON. WILLIAM L. STRONG,

Mayor,

Sir;-

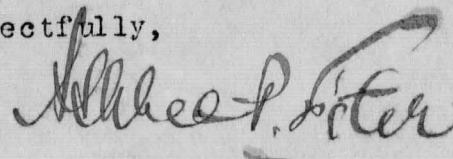
In response to the request contained in your communication of the 23d instant, I transmit herewith a statement showing in detail the amounts remaining un-issued of bonds authorized to be issued, prior to December 31st, 1894.

So far as the Finance Department is informed, none of the City Departments having charge of works the expense of which is defrayed from the proceeds of bonds, has incurred any liability in excess of amounts duly authorized to be expended therefor. There are, however, certain claims against the City, arising principally out of the acquisition of land by condemnation proceedings, for the liquidation of which bonds have not yet been authorized. In some cases the amounts of these claims are known, as, for example, Mulberry Bend Park, (Chapter 320, Laws of 1887), \$ 1,522,055.60; College Place Opening, (amount assessed on City), \$ 778,772.36 (these bonds were authorized to be issued by the Board of Estimate

and Apportionment, January 10, 1895);- Riverside Avenue Widening, \$ 39,859.65. Among other similar proceedings which have not yet progressed to that stage where the amount of the City's liability can be determined, may be mentioned, Washington Bridge Park, Approaches to McComb's Dam Bridge, Approach to Third Avenue Bridge, and the acquisition of the several parks authorized by the Legislature of 1894. Certificates have been filed from the Change of Grade Damage Commission, in the 23d and 24th Wards, amounting to \$ 101,150, but it is believed that this will prove but a small percentage of the total awards.

I shall be pleased to furnish you with any additional information in regard to these matters that you may desire.

Very respectfully,

A handwritten signature in cursive script, appearing to read "Charles P. Foster".

Comptroller.

THE CITY OF NEW YORK
DEPARTMENT OF RECORDS AND INFORMATION SERVICES
MUNICIPAL ARCHIVES

SEPARATION SHEET

INSTRUCTIONS: For each item or unified group of items separated, complete two *exactly* duplicate forms. Place one form within the collection at the exact place the separated item would occupy if it could remain in the collection. File the other form with the separated item in its new location.

DESCRIBE ORIGINAL LOCATION OF ITEM(S):

1. Record Group:

STRONG, WILLIAM L.

2. Subgroup:

3. Series:

SUBJECT FILES

4. Box No.

Fold No.

FINANCE, DEPT. OF

5.

BRIEF DESCRIPTION OF ITEM(S):

JAN. 25, 1895

LIST OF AUTHORIZED BONDS AND STOCKS
UNISSUED AS OF DEC. 31, 1894

SEPARATED TO:

6. New Location:

OV 1

7. Room:

8. Date Separated:

9/26/02

9. Separated By:

T. ADLER



CITY OF NEW YORK.

Finance Department

ASHBEL P. FITCH,
Comptroller.

MARCH 14, 1895.

HON. WILLIAM L. STRONG,

Mayor,

Dear Sir :


In response to your communication of the 9th inst., I transmit herewith a statement showing, approximately, the liability of the City for public works and improvements, which, on January 1, 1895, still remained to be met out of the proceeds of bonds then unissued.

Accurate figures have been given of the amounts of the several issues of bonds remaining unissued on January 1, 1895, upon authorizations thereof, for contracts of fixed amounts; but in the case of certain public works, such, for example, as the "Cornell Dam" exact figures cannot be given, since the correctness of the original estimate depends upon the correctness of the Engineer's estimate of the several items of contract, and may ultimately prove to be too much or too little.

In a number of other public improvements, such as the Jerome Park Reservoir, the Elm Street Widening, the public parks authorized by the Legislature of 1894, etc., it is difficult to form even an approximate estimate of the probable cost, since this will depend upon future action of City Boards, and of Commissioners of Appraisal, and the Courts. In some of these instances I have not attempted to make any estimate.

I have not included Assessment Bonds in this statement, for the reason that the law contemplates their redemption from the payment of assessments by property-owners.

Very truly yours,

A handwritten signature in cursive script, appearing to read "Alfred P. Patch". The signature is written in dark ink and is positioned to the right of the typed name "Comptroller".

Comptroller.

THE CITY OF NEW YORK
DEPARTMENT OF RECORDS AND INFORMATION SERVICES
MUNICIPAL ARCHIVES

SEPARATION SHEET

INSTRUCTIONS: For each item or unified group of items separated, complete two *exactly* duplicate forms. Place one form within the collection at the exact place the separated item would occupy if it could remain in the collection. File the other form with the separated item in its new location.

DESCRIBE ORIGINAL LOCATION OF ITEM(S):

1. Record Group:

STRONG, WILLIAM L.

2. Subgroup:

3. Series:

SUBJECT FILES

4. Box No.

Fold No.

FINANCE, DEPT. OF

5.

BRIEF DESCRIPTION OF ITEM(S):

MAR. 14, 1895

APPROXIMATE STATEMENT OF CITY'S
LIABILITIES AS OF JAN 1, 1895

SEPARATED TO:

6. New Location:

OV 1

7. Room:

8. Date Separated:

9/26/02

9. Separated By:

T. ADLER

On January 1, 1895, the statement of the debt of the City as prepared by the Comptroller and published in the City Record, showed it to be:

Funded debt	\$173,991,081.32
Less held by Sinking Fund	69,912,260.51
Net funded debt	<u>\$104,078,820.81.</u>
Temporary debt, Revenue Bonds	1,699,033.81
Net debt, including Revenue Bonds	<u>\$105,777,854.62.</u>

The Comptroller, on January 25th, 1895, furnished a statement, herewith transmitted, showing in detail the amounts remaining unissued of bonds that had been authorized to be issued by the Commissioners of the Sinking Fund, and Board of Estimate and Apportionment, prior to December 31, 1894, amounting to.....\$7,020,616.88.,

and on March 14, 1895, the Comptroller furnished a further statement, herewith submitted, showing approximately the liability of the City, for public works and improvements, which on Jan. 1, 1895, still remained to be met out of the proceeds of bonds then unissued, amounting to.....19,879,660.68

Bonds previously authorized and remaining unissued on December 31, 1894, as shown by the Comptroller 's statement, are now being issued, and at almost every meeting of the Commissioners of the Sinking Fund, and the Board of Estimate and Apportionment, requests are received for the authorization of the issue of bonds, on some of the accounts, as shown by the Comptroller in his statement of liability, and which had not been issued prior to January 1, 1894.

All of these bonds, as now being issued, must be added to and shown in the indebtedness of the City on December 31, 1895.

3.
In addition to the foregoing, the City will be liable
for lands, works and improvements, and for which no amount
is estimated by the Comptroller; *as follows*

Washington Bridge Park,

St. John's Park,

Colonial Park,

Fort Washington Park,

Park, 11th St. & East River,

Park, Dyckman St. & Harlem River,

Elm St. widening,

Work of Aqueduct Commission,

Riverside Park extension,

Approach, Willis Ave. Bridge,

" Third Ave. "

Damages for change of grade, 23 & 24 Wards.

(4) .

The condition of affairs, as herein presented, and the consequent increase of bonded indebtedness that must be shown against the City, at the close of this year, is attributable to the result of a system of financial jugglery, practiced by the previous administration, an an apparent endeavor to mislead the public into the innocent belief, that notwithstanding the liberal, and perhaps wasteful expenditures on special accounts, during the year, particularly by the Park Department under the \$1,000,000. Act, ostensibly to give work to the unemployed, that the debt of the City had not been increased to the proportions that the statements herewith submitted indicate, and with such delusion seek to produce a political as well as a hoped for beneficial moral effect, and leave to the future the realization and burden of the actual condition of the financial affairs of the City.

An examination of the statements, as submitted by the Comptroller, justifies the belief that every technical subterfuge was availed of to defer authorizing the issue of bonds, or to defer issuing them after they were authorized in 1894, leaving their issue and the responsibility of the same, and the consequent increase of the bonded indebtedness to fall upon the administration of 1895.

The Final estimate, showing* the appropriations for
1895 -

Amounts to.....	\$39,976,960.04
Less General Fund.....	2,500,000.00
T o t a l	<u>\$37,476,960.04</u>

This is the largest estimate ever known in the history of the City, and while each year demonstrates the necessity for a greater expenditure for the maintenance of the Judiciary, in its many branches - the Public Schools, the Croton Water System, Cleaning and Lighting the Streets, for Police and Fire Protection, for Parks, for Repairs of Pavements, and, in fact, every branch+department of the City Government, much of this increase of expenditure is directly chargeable to mandatory legislation.

In fact, but comparatively few of the annual charges of the City Government are subject to the will or direction of the local authorities. Mandatory laws have, as a rule, largely dominated in the making up of the Budget of expenditures of this City, for years past, and a considerable amount of the increase of the Budget of this year, in excess of the previous year, is attributable to that cause.

In 1893-4 the Board of Estimate and Apportionment decided to contest with the State the tax levied on this

City for the care of the insane under State care, and omitted it from the Budget.

For 1894 it amounted to.....\$608,279.07

" 1895 " 631,800.72,

Total for two years.....\$1,240,077.79,

the City claiming that inasmuch as it cared for all of its own insane it should not be charged with this portion of the State tax.

The Courts having practically decided against this this City, in this matter, and if that decision is sustained the amount - \$1,240,077.79 - must be included in the Budget for 1896 that should have been provided for in the Budgets as made in 1894-5, and raised by taxation and paid to the State, as by law required.

This is another item that must be provided for and raised from direct taxation and the tax payers eventually compelled to pay the same, after the authorities shirking it for two years, in the endeavor to secure lower tax rates.

The records of the Department of Taxes and Assessments show that upon the completion of the work of assessment for 1894, certain Corporations were assessed at amounts as, in the opinion of the Tax Commissioners, were just and proper, but, in view of an opinion of the Corporation Counsel, directed to the Tax Commissioners, in which he says:

"I advise you, therefore, that these assessments should not be modified or vacated upon the evidence that is now submitted. It is possible that the courts may reduce or vacate these assessments, but the matter is one of sufficient doubt to warrant the submission of the question involved to the Courts.

I also beg leave to advise you that in the assessments against corporations which claim exemptions upon doubtful assertions, a close scrutiny should be exercised in relation to the valuation of assets, and exemptions should not be allowed in any case in which the least uncertainty exists; such claimants should be remitted to the Courts. This is intended to cover all the cases about which you talked to me in the Mayor's office."

These assessments were held by the Tax Commissioners under this opinion, mainly at the maximum figures of the previous year, showing a greater taxable valuation than the Commissioners had originally fixed upon, and, as a consequence, the tax rate for 1894 was reduced to 1.79.

The adjudications of the Courts on such of these assessments as have been made up to this time, has in each case resulted in a reduction of the same, to the amounts as originally fixed by the Tax Commissioners, leaving - in consequence of such reduction - a large deficiency, which must be added to the amount to be raised by taxation this year, when the tax rate is fixed and determined by the Board of Aldermen, in September next.

Inasmuch as all of these cases have not yet been finally determined, and some of the largest of them are now before the Courts, it is to be hoped that the City may be successful in saving at least a portion of them. Had the amounts been held as originally fixed by the Tax Commissioners, a tax rate of about 1.82, the same as made for 1893, could have been maintained for 1894, but with the increased amount, under the opinion of the Corporation Counsel, the tax rate was fixed at 1.79, and the tax payers of 1895 must pay the deficiency.

The following letters are the
Statements from the Comptroller! -

An unjustifiable increase of real estate valuations in this City for 1894, cannot be charged against the Tax Department, inasmuch as the State Board of Equalization, in September last, claiming that our valuations were too low, added, \$67,962,422. to the valuations as made by the Tax Commissioners, and upon that amount equalized the share of the State tax this City was called upon to pay.

The only increase of valuations of the Tax Department, for 1894, that appear at all questionable, and that alone upon the opinion and advice of the Counsel to the Corporation to the Tax Commissioners was upon personal tax and mainly that of Corporations.

The valuation of real estate is increasing more rapidly than the valuation of personal estate, and instead of the disparity between the real and personal getting less, it is steadily increasing, and real estate owners are bearing the larger share of the burden of City expenses. The Tax Commissioners appear to recognize this matter and have apparently endeavored, as far as possible to extend the value of personal property, with the view of lessening the burden upon real estate, and to equalize as far as possible the interests of all classes. This plan has been resisted mainly by the Corporations, and the courts appear to be

against the authorities, in the matter of personal taxation, still the Tax Commissioners, acting upon the opinion and advice of the Corporation Counsel, as herein referred, have raised the figures on personal taxation wherever practicable, and compelling Corporations, estates and individuals feeling themselves aggrieved, to seek redress in courts. The Courts having the indisputable power of correcting these assessments, in many cases have done so. In other cases, the valuations of the Tax Commissioners have been sustained, and to a great extent thereby have the burdens of real estate been relieved. The results from these corporations, persons and estates will naturally show for 1895 a reduced assessment.

The result of the financial embarrassment of the whole civilized world, for the past two years, was shown in the balance sheet of December 31, 1894, and will be made apparent in the result of the personal assessments for 1895.

The banks alone show a depreciation of assessable area of over \$6,000,000. in comparison with 1894, and Corporations, irrespective of the deficiency caused by the action of the Courts, will show a decrease.

All these depreciations of values of personal property must naturally effect the total result of valuations and with the deficiencies that have been shown herein added to

the total increased amount to be raised by taxation, will be felt by the tax payer when he is called upon to pay on an increased rate and consequently more taxes for 1895.

1895

16

Henry C. Robison

Report

Photo
Album

17

Hon. Wm. L. Strong

Office of the Mayoralty

City of New York.

the
down
in the
Stamps

Please preserve this.

R. A. STORRS ACCUSED

ny Press, Dec. 6/94
Citizens' Committee After the Deputy Comptroller.

AN EXAMINATION REQUESTED

Irregularities Charged Concerning Millions of Stocks and Bonds.

The Citizens' Committee, consisting of Judson Lawson, Henry C. Robinson, Increase M. Grenell, James Denholm and Louis Bauer, yesterday presented a petition to Judge Andrews in Part I. of the Supreme Court, requesting an order through Lawyer Clarence C. Ferris for the examination of the Comptroller's office. The special object of investigation is the official action of Deputy Comptroller Richard A. Storrs. The petitioners were referred to Judge Patterson, who was sitting in Chambers, and the matter will receive the Judge's immediate attention. The petition charges, in part, upon information and belief:

"That Richard A. Storrs, Deputy Comptroller, has knowledge or information that large numbers of bonds and stocks of the city and county of New York (the exact amount of which these petitioners cannot ascertain), which have been issued while the said Richard A. Storrs has been Deputy Comptroller of said city, and many of which bonds and stocks are not payable until the next century, have never been reported as outstanding in the reports of the Comptroller's office, and that the reports and accounts of the Comptroller's office made by Richard A. Storrs as Deputy Comptroller of the city of New York have been systematically falsified.

MILLIONS OUTSTANDING.

"That Richard A. Storrs has knowledge or information that the proceeds of millions of dollars' worth of stocks and bonds that have been reported as outstanding have never reached the treasury of the city of New York.

"That Richard A. Storrs has knowledge or information that large numbers of stocks and bonds of the city and county of New York, which have been reported by the said Richard A. Storrs as outstanding, are duplicates of other stocks and bonds, and that said duplicates have been issued illegally and fraudulently.

"That Richard A. Storrs has knowledge or information that millions of dollars' worth of stocks and bonds of said city and county, for the redemption of which provision has repeatedly been made, either never had any legal existence or their redemption has been provided for in two different ways, namely:

"First, by the issue of other bonds, and, second, by inserting in the tax levy a sufficient amount for the redemption of said bonds for the purpose of defrauding the citizens and tax payers.

"That at the instance of the said Richard A. Storrs numerous laws relating to the Finance Department of the city of New York have been enacted by the Legislature of the State of New York for the purpose of confusing the public mind as to the true condition of affairs in the Comptroller's office, and as to the amount and condition of the debts of the city and county of New York.

|| BOOKS MUTILATED. ||

"That books of account in the Comptroller's office, with the knowledge and consent of the said Richard A. Storrs, have been mutilated and removed, and that reports of accountants and reports and statements made of affairs in the Comptroller's office have, with the knowledge and consent and the connivance and collusion of Richard A. Storrs, been deliberately suppressed and destroyed for the purpose of making it impossible for the citizens and tax payers to get any true knowledge of the condition of affairs in the Finance Department.

"That Richard A. Storrs as Deputy Comptroller has managed the affairs of the Comptroller's office in a slovenly and incompetent manner.

"That no previous application for this order has been made.

"Wherefore your petitioners pray that an order may be made directing an examination of Richard A. Storrs, Deputy Comptroller of the city of New York, touching the matters alleged in this application, at the office of the Comptroller of the city of New York, No. 280 Broadway, in said city, on the 7th day of December, 1894, at — o'clock in the forenoon."

New York, Nov. 27, 1894.

Frauds in the Finance Department.

We are prepared to prove that millions of dollars' worth of bonds of the city of New York have been issued but have never been reported as outstanding.

We are prepared to prove that millions that have been reported as outstanding have been issued illegally and fraudulently, and the proceeds of which have never reached the City Treasury. Also, that there are other serious charges of malfeasance against officials in that department.

The Citizens' Investigating Committee.

*3. Morning Advertiser
8 Sept. 10/95*

NAMES MADE PUBLIC.

Old Indictments Against Well Known Individuals.

TAMMANY MEN SCARED.

Many of the Papers Are in Connection with Wigwamites' Misdeeds.

SOME LOCAL HISTORY RECALLED.

The Allen, Lucien Appleby, Peter De Lacy Among Those on the List.

What Clerk Carroll Says.

Scarcely anything was discussed at the new Criminal Court Building yesterday save the recently discovered 2,000 indictments that had been hid away in the old General Sessions building in City Hall Park for years. During the morning ex-Mayor Hugh J. Grant, Congressman H. Clay Miner and Delos McCurdy, Colonel Fellows' private counsel, had a lengthy interview with the District Attorney behind closed doors, and while all concerned refused to talk it was generally understood that the discovered indictments were the subject of discussion.

It is doubtful if Tammany circles have been so thoroughly disturbed in years as they have been by the discovery of these long lost indictments. Men who have been recognized powers in Tammany circles have suddenly become anxious.

Those who have vivid recollections of pigeon-holed indictments against themselves or friends are afraid that their cases will again be brought to public light, and some of them will probably have their fears realized, for it is common talk around the District Attorney's office that 500 or more of the indictments are against Tammany heelers, and also one against a murderer who was never even arraigned for pleading.

Said Chief Clerk Carroll yesterday:

"In some manner or other the idea has gone abroad that because these indictments have been hid away for so long a time they are outlawed. This is all wrong. An indictment once found holds until it has been dismissed of by trial, dismissal or nolle prosequere. No length of time, not even a hundred years, can outlaw it, and these recently discovered indictments are as good as the day the Grand Jury found them. The only thing is that, owing to the lapse of time, they will be more than ordinarily difficult cases to prosecute. In some cases the parties against whom the indictments were found are dead, and in others so much time has elapsed that witnesses have scattered here, there and everywhere, and it will be almost impossible to get them together now."

An official in the District Attorney's office, who, for obvious reasons, does not wish his name mentioned, said:

"These indictments are only a part of the many that in years past have been pigeon-holed. That was not the only box stowed away by any means. There are four or five others, and the number of indictments stowed away should be nearer 10,000 than 2,000. Of the \$10,000,000 or so bail represented by the discovered indictments, there is no doubt that fully \$250,000 can be collected, and many of the cases can still be prosecuted with a first class chance of securing conviction."

The list of indictments was finally made public in the afternoon by District Attorney Fellows. There are a great many excise and disorderly house cases in the list, and gambling cases galore. On the back of one of the disorderly house cases is marked in lead pencil an indorsement to the effect that the defendant was in court, and was released in the custody of Captain Byrnes, who said he would be responsible for her. There are many homicide and murder cases in the list which have been pigeon-holed, and for minor offenses. Among them appear the names of many well known oldtime politicians.

Some of the cases are:

The Allen, indicted Oct. 23, 1878, for violating gambling laws.

Jacob Aberle, who owned Aberle's Theater in Eighth street, indicted May 17, 1878; April 22, 1881, and three times on Nov. 25, 1881, for cruelty to children in admitting them to the stage of his theater.

George Bailey, John Bishop, Charles W. Shea, James Guger, Joseph Becker and Annie Becker, indicted March 28, 1877, for running a lottery scheme under the names of J. Clute & Co. and Taylor & Co. They operated in Wall street, pretending to do a legitimate brokerage business. There was a great scandal over the matter at the time. They have never been tried.

On Jan. 21, 1881, John Johnson was indicted for running a lottery scheme. There are several other indictments against him.

Michael Varome, alias Fautcithia, indicted Feb. 25, 1881, for homicide.

Felix Rooney, Julia Rooney, Bridget Rooney and Catherine Hooliran indicted March 30, 1881, for murder.

Sylvester Brush, formerly owning the property at the northeast corner of Twenty-third street and Sixth avenue, indicted Sept. 24, 1879, for keeping a disorderly house.

Peter Grim, alias Peter De Lacy, indicted for gambling on May 28, 1879.

Josiah Jex, who owned the ground on which the Metropolitan Opera House stands, on Sept. 29, 1880, indicted for keeping a disorderly house.

Lucien Appleby, the bookmaker, indicted May 28, 1879, for gambling.

John McSherry indicted March 14, 1876, for manslaughter.

Francis A. Page, indicted March 31, 1881, for manslaughter.

Patrick Spelman and Martin Reynolds for homicide May 5, 1876. An indictment for the same crime was found against Edward Perfect and Charles Repenbing Oct. 22, 1878.

Jeremiah Hartigan, an oldtime politician, was indicted for assault April 20, 1875.

Edward A. Scannell on Jan. 20, 1880, indicted for assault.

Michael Norton indicted for bribery June 16, 1873.

Michael Quinn indicted for manslaughter Aug. 31, 1871.

William Hoeland indicted four times on Nov. 12, 1877, for forgery in the second degree.

There are many other persons closely connected in years past with ward and district politics that figure in the list.

Alleged Errors
and Frauds in the Finance Department.

New York, Sept 18th, 1895.

Hon. W^m L. Strong,

Dear Sir,

You may recollect that just prior to your vacation trip in July, the subject of errors and frauds in the Finance Department, and of incorrect reports issued by various Comptrollers in past years, was brought to your notice by Mr Henry C. Robinson, and by me, and that upon a brief hearing of the matter you said you would attend to it after your return. Permit me now, to refer to it, with a brief statement of the finding of the Committee of Investigation referred to.

Formal allegations and Charges of malfeasance accompanied by the affidavits of five of the members of that Committee appear upon the records of the Supreme Court, Part 2, N. Y. City, of Dec 5th, 1894; and again on the 16th Dec, 1894. In each Case the Committee was refused the legal status conferred by provisions of Section #60 of the Consolidation Act, City of New York.

In each case the Committee, and good lawyers also, believe that the refusal was without excuse, and based upon flimsy technicality. It would seem that a just regard for the interests of the Taxpayers should have induced the Justices to grant the application based upon the affidavits of such men as Messrs Judson Lawson,

Henry C. Robinson, Increase M. Grenell, James Deulholm, and Louis Bauer, who were the applicants for the Investigation provided for by Section 60, referred to.

The allegations are against certain officials, and ex officials, of the Finance Department who have held office under the various implicated Civic administrations from before, during, and since, the time of the "Tweed-Bonolly Ring".

As it appears that the Mayor has the power and the right, by the Consolidation Act, to institute a thorough legal investigation, through the Commissioners of Accounts, similar to that of Section 60, it is respectfully suggested, that an investigation of the Finance Department be commenced at once, extending as far back as may be found necessary. No legal investigation has been made for 30 years (if ever) during which time probably over ^{\$150,000,000} Fifteen hundred millions of dollars, in value, of Bonds of the City of New York have been issued under the supervision of the official against whom several of the allegations appear, charging neglect and malfeasance.

It will be recollected that several of the said officials were presented by the Grand Jury as guilty of gross neglect and dereliction in connection with the Coupon Frauds, in 1883*, and for some occult reason they were not indicted, but were continued, and are now holding the same chief positions which they then held.

I am, Yours Respectfully,

Theodore Bourne

(23 Murray Street)

* the investigation of which was suddenly discontinued,

ADDRESS:

P. O. Box 1955.

THOMAS W. PORTER,
NATHAN T. PORTER,
HENRY C. ROBINSON,
JOSEPH L. PORTER,
ANTHONY D. SCHROEDER,
ERNEST E. WEISKOTTEN,
NATHAN T. PORTER, JR.

PORTER BROTHERS & CO.,
Manufacturers and Commission Merchants,

78 & 80 WORTH STREET AND 15 & 17 THOMAS STREET,

NEW YORK, Sept. 19, 1895.

Hon. Wm. L. Strong,

Mayor of City of New York.

My Dear Mr. Strong:-

Referring to a conversation which I had with you a few days since in reference to the matter of an investigation of the finance department, I beg to say, that a paper which will be submitted to you by my friend, Mr. Theodore Bourne, in reference to the efforts of the citizens' investigating committee before the court, is substantially correct, and I beg to say to you that while I am fully convinced in my own mind that the allegations therein made have a substantial foundation in fact, that I have no personal knowledge of the premises, but I believe it very important to the credit of the corporation of New York that the finance department should be investigated so that the truth may be known. Whether there are untold millions unmarked against the credit of New York, it is not for me to say, but an investigation by your commissioners of accounts ought to determine, for sooner or later this matter must come before the public and no more opportune time seems to me possible than the advent of a reform administration. If the allegations are sustained, you must have the credit for making known the fact. If they are not sustained, you must have the credit for having relieved the credit of New York from the incubus which now hangs over it. In the investigation which your commissioners may make, I recommend with due courtesy the name of my friend, Mr. Theodore Bourne, who has given a

Address:

P. O. Box 1955.

THOMAS W. PORTER,
NATHAN T. PORTER,
HENRY C. ROBINSON,
JOSEPH L. PORTER,
ANTHONY D. SCHROEDER,
ERNEST E. WEISKOTTEN,
NATHAN T. PORTER, JR.

PORTER BROTHERS & CO.,
Manufacturers and Commission Merchants,

78 & 80 WORTH STREET AND 15 & 17 THOMAS STREET,

NEW YORK,

2--Hon. Wm. L. Strong.

great deal of time and study to the reports and figures which have emanated from the Comptroller's office and he will be of great assistance to your commissioners. If you can see your way clear to recommend him to the service of the commissioners I shall be greatly pleased.

With the highest regard for your personal integrity and desire for the improvement of the administration of New York, I remain,

Very truly yours,

Henry C. Robinson

ORTER BROTHERS &
Manufacturers and Commission M
78 & 80 WORTH STREET AND 15 & 17 THOMAS ST
New York,

and study to the reports and ti

Re: Alleged Frauds in the Finance Department - N.Y.
New York, Sept 23, 1895.

Hon. William L. Strong,

Dear Sir,

On 19th inst I forwarded to you a communication on the subject of the alleged errors and frauds in the Finance Department at various times since 1870, and with it a note from Henry C. Robinson Esq. I enclosed a printed Statement of the charges presented to Judge Patterson.

The application having been refused, on a flimsy technicality, the request was renewed on the 18th Dec^r with further details, and affidavits from Messrs Geo. W. Stokes, A. Willis Lightbourn, and Major M. Jephson O'Rourke to fortify the previous application. This second application was denied by Judge Andrews, it is charitably hoped that in each case the justices so decided from a misunderstanding of the language of the text of Section 60 (Consolidation Act) which authorizes investigation upon "alleged", not proven charges.

The full text of the second application will be a guide to the investigation which you may direct through the Commissioners of Accounts.

Former attempts to investigate have failed through the apathy or unwillingness of former Mayors and Comptrollers to turn the search light upon the Finance Department, and its officials. Even in 1883, when the Commission of Accounts had discovered Coupon Frauds

to the extent of \$180,000, and were still pursuing their investigations. They were suddenly stopped, and the search suspended, nor were the officials whose conduct and methods were the subjects of presentment by a Grand Jury, removed from their positions but are still in office. The large amount (\$500,000, or more) involved in the collapse of the Marine Bank was not recovered from Chamberlain Tappan, or his Bondsmen, but is still due to the City; the subject being dropped by Mayor and Comptroller hitherto.

A thorough investigation under your supervision will not only astonish the taxpayers and voters of all parties, but will clear the financial atmosphere from the surmises and suspicions now entertained by multitudes concerning the Bonds of the City of New York.

It would necessarily result in a cleansing of the Finance Department, and a change in its methods and administration. An immediate and thorough examination along the lines indicated by the Accountant of the Committee of Investigation, would emphasize the popular verdict of 1894, pronounced against Panimany.

I am, Your Very Respectfully,
Theodore Bourn-

23 Murray Street

Referred to
SEP 25 1895
for examination and report.
W. L. Strong,
MAYOR.

6

6 O'CLOCK

Engl World Oct 14
EXTRA 1906

FAVORITISM IN ASSESSMENTS.

Mayor Strong's Attention
Called to Unjust Dis-
crimination.

BIG ESTATES FAVORED.

The Astors, John D. Crim-
mins, Brewer Ehret and
Other Owners Cited.

SMALL HOLDERS OVERTAXED.

**Manhattan Single-Tax Club's Me-
morial an Object Lesson on
Existing Methods.**

For a long time the Tax Reform As-
sociation of this city has been making
a thorough investigation of the system
of real estate assessments in New York,
and as a result of its labors has un-
earthed some startling facts, which the
Manhattan Single Tax Club has brought
to the attention of Mayor Strong.

The petition to the Mayor enumerates
many cases where there has been an
unjust discrimination in the assessment
of property, especially that of the small
holder and the home-owner, which is
assessed generally at a larger percent-
age of its real value than the land be-
longing to large estates and corpora-
tions.

It is declared that while improved
property is generally assessed at about
60 per cent. of the value, unimproved
property escapes with not more than
30 per cent., which encourages the hold-
ing of such property and arrests the
growth of the city.

The investigation has also shown that
in some cases of discrimination politi-
cal favorites have secured extremely
advantageous terms from the assessors,
and that the undervaluations have been
so great that it is remarkable they
should have been so long unnoticed.

The committee having charge of the
address to the Mayor and the petition
is composed of the following single-tax-
ers: Ex-Assemblyman Ernest H. Cros-
by, Whidden Graham, Edward L. Purdy,
Benjamin Doblin, E. J. Shriver, Charles
F. Adams, Alfred Bishop Mason and
Theodore Siddall.

President Barker, of the Tax Depart-
ment, said that the statement was very
misleading, but he declined to discuss it
further. He had a long conference
with the Mayor this morning. When he
left the office he refused to tell what
had been the nature of the conference.

The committee say that, contrary to
general belief, the assessments upon
New York property average only about
60 per cent. of the actual value, al-
though some of it is assessed as high as
70 per cent. and some as low as 3 per
cent.

In the accompanying table is given the
names of some of the favored tax-
payers.

more wanted

TAX FAVORITES IN THIS CITY.

Favored Taxpayers.	Property.	Fair Taxable Value.	False Value on City Books.
THE ASTORS	2,748 lots in 23d and 24th Wards.	\$6,870,000	\$1,002,318
W. W. ASTOR	292.13 lots on Harlem River & Crom- well Creek	1,460,650	95,000
J. D. CRIMMINS	Madison ave., 58th and 59th streets	1,375,000	356,000
S. OTTENBERG	Second ave. and 22d street	350,000	100,000
S. OTTENBERG	Second ave. and 19th street	300,000	100,000
AARON WISE	Second ave. and 21st street	65,000	30,000
M. REISCHMAN	Second avenue and 21st street	180,000	60,000
SCHUBERT	7th ave. & 125th st., Hotel Winthrop	425,000	175,000
SCHUBERT	Lots, same corner	700,000	190,200
GEORGE EHRET	8th ave. and 125th street	650,000	215,000
JOHN J. QUINN	124th st., bet. 7th and 8th aves	150,000 X	40,000
MILLIONAIRES, CLUB	5th ave. and 60th street	2,000,000	550,000
NEW YORK LIFE INSURANCE CO.	Plaza Hotel, 59th st. and 5th ave	2,500,000	1,100,000
THOS. CRIMMINS	2d ave., bet. 60th and 61st streets	175,000 X	81,500

Re: Finance Department.

Personal.

New York Oct 24, '95

Hon W^m L. Strong,

Dear Sir,

With this please find a statement which should have accompanied communications which I sent to you concerning alleged incorrect Reports furnished from the Finance Dept for years past, and frauds discovered, and in abeyance therein.

A letter from Henry C. Robinson was enclosed at the same time, stating his views as to the correctness of the allegations of the "Citizens Investigating Committee" of which he is a member, having with Mr. Lawson and others made affidavits to that effect, when applying for legal power.

As the ^{first} charges largely emanated from Major M. J. O'Rourke we took occasion to find out his status which I have mentioned in the enclosed paper.

We bore with his impetuous manner which you no doubt have observed, and

N.B. There are probably but 2 or 3 parties that equal his knowledge of the various laws and statutes authorizing issue of bonds and their terms and conditions. There are, the Deputy, who has been virtually the Comptroller for over 20 years and his immediate assistants. There are the parties whom he charges with concealment or complicity in the irregularities to be uncovered by a legal investigation, with others more or less implicated in the erroneous methods and transactions of the Finance Dept. since 1870 -

with his irascibility, in order to get at the facts in his possession, and while the Committee discovered enough to warrant the application for power to proceed with a legal investigation, he has much more knowledge and information to furnish, to throw the search light to the very bottom of that Department. He has piles of Reports and stacks of Books and Pamphlets which he has mastered, and his familiarity with the text of the Statutes and his ample knowledge of the matter concerned shows him to be an Expert, "A. I."

His brusque manner and irascibility are the result of his being so often repelled, and noticing the frauds triumphant for so many years - If you would ask him to pass an hour or two alone with you I am satisfied that you would arrive at the same conclusion as the Investigating Committee, and would arrange that he should guide the investigation, and expose the frauds as he did in 1871. I am Yours Respectfully
23 Marmy Street - Theodore Bourse

8.

For
Mayor Strong =

Statement concerning
Major Matthew Jephson O'Rourke,
Author of the Articles in N.Y. Times, 1871, which exposed the
Tweed Ring.

It will be recollected that Major M. J. O'Rourke was an accountant and Bookkeeper in the County Auditors Office, in 1870/71, and that he resigned his position in order to expose the Tweed-Conolly-Tammany Ring of that period. He furnished the disclosures to the New York Times which aroused the citizens of New York to the work of destroying that combination of official thieves.

Unfortunately, (as he has shown) the reorganizing work having been entrusted to friends of the accused ringsters, compromises were entered into which led to the retention in office of the officials in the Finance Department who had been cognizant of the frauds committed, and to the substitution of men who had been smirched with suspicious acts in other Departments.

Mayor O'Rourke, however, has kept himself thoroughly posted on the financial status of the City, and upon the Reports, and Statements of Bonds issued, and of the Bonded Debt, and the Sinking Fund, made by the men who issued the Reports in the time of the Tweed Ring, and he declares that he is prepared to show that the financial status is not as represented by the current Reports.

The question now is, shall his testimony be ignored? and his thorough knowledge of

the matters involved be lost? ² to the damage of the City? He is the only man possessing the requisite knowledge, and reliability, who is capable of guiding the investigations in the intricate mazes of the Finance accounts of the past 30 years, and without his assistance the time occupied would be greatly protracted, and some matters overlooked by others who are not familiar, as he is, with the laws and usages under which the hundreds of millions of dollars have been issued and expended, which require examination.

If the Citizens of New York shall have the opportunity (which is their right) to know by your authorization, what have been the transactions and methods of the Comptroller's office since the time of "Matt. Brennan", and "Dick Conolly", it will be largely owing to the ability, fidelity, and pertinacity of Matthew Joseph O'Rourke.

To the
Hon. W. L. Strong,
Mayor, New York.

Yours Respectfully,

Theodore Baume

Who is Major M. J. O'Rourke?

Major O'Rourke is an Irish Gentleman - a nephew of Major General Sir W. S. Jephson K.C.B. British Army, and of 'The O'Rourke', chieftain of that Clan in Ireland. He was educated at Trinity College, Dublin. After coming to New York he entered the U. S. military service and became an officer on the staff of Major Genl. W. A. Hancock, with rank of Major, and brevetted, Captain.

He is the Author of a "Manual of Sword Exercise" adopted by the U. S. Government, and highly recommended by the highest officers of the Union Army.

He is possessed of a remarkable memory, and of a statistical ability which has enabled him to analyze and tabulate the accounts and Reports of the Finance Department covering a period of over 25 years and involving the examination of statements of over \$1,000,000,000 One thousand millions of dollars, made by the same official who has held the position during the previous and present Riots and during the Coupon Frauds, and has never been known to utter a word of warning concerning them! Major O'Rourke has persevered against poverty, contumely, neglect, ridicule, calumny and shameful treachery, because he knew that the City was continually deceived by the Reports of its financial status and debt, made by the men who were in the Confidence of the Tweed Ringsters, their allies, and successors to this date. Shall he not aid, now, to save the City's credit, and be recompensed?

Respectfully Submitted,
J. Bourne

7

TUESDAY MORNING

At More Re

TO OUST THE

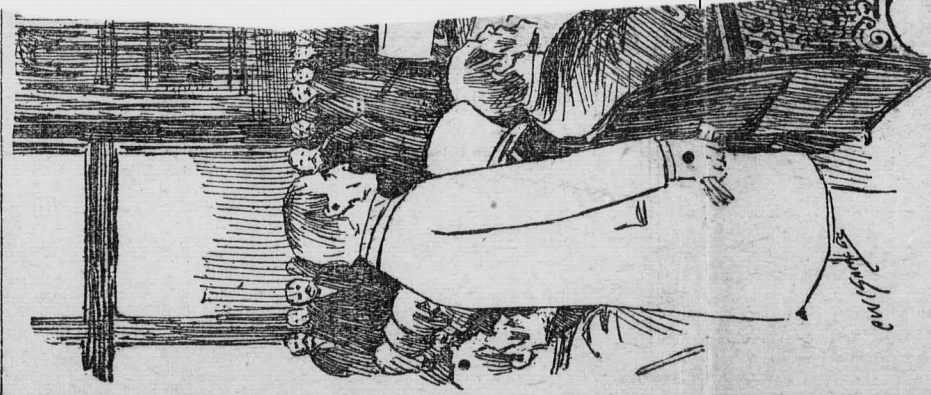
POLICE BOARD

What President Roosevelt Says Politicians Will Try to Do.

CALLS THEM ALLIES OF CRIMINALS

He Scores Judges, Newspapers and Citizens for Not Upholding the New Administration, and Declares He Will Go On Enforcing the Laws Despite All Consequences.

President Roosevelt of the Police Board, in an address before the Methodist ministers yesterday, declared that there was an organized movement among politicians and those to whom the rigid enforcement of the law is distasteful to have the present Board of Police Commissioners legislated out of office. Mr. Roosevelt also took occasion to score



COMMISSIONER ROOSEVELT

justices of the criminal courts, newspapers, and everything and everybody who have not given his administration of the Police Department unqualified support.

The meeting before which President Roosevelt spoke was held in the chapel of the Methodist Book Concern, 150 Fifth avenue. He began his address by calling attention to the heavy odds against them when the new board went into office and began their work of reform.

"It must be remembered," he said, "that the corruption of the Police Department, though the worst part, was only a part, of the entire city government, and of all that portion of our many sided social and civic life which came into contact with the city government. The newspaper editor who got a fat job of advertising for his paper through the favor of a police official or of a big politician who stood behind the police official; the banker or rich merchant who willingly purchased protection from the

detectives, and who hired those detectives to do work which was just outside the pale of the law; the gambler or saloonkeeper who was allowed to do a thriving business if he gave up enough blackmail; the crook who was permitted to rest in peace, or to carry on a career of crime under certain limitations if he turned informant on other crooks; the politician who got help in managing his district by making and unmaking policemen; the go-between who purchased immunity for certain classes of vice; the offender who wished to violate some corporation ordinance; the small shopkeeper who was allowed to transgress the law, and who was glad to be allowed to do so, on condition that he paid something for it—all these and a thousand others were knitted to the Police Department by ties of interest no less strong because they were hidden from the light.

"There were hundreds of interests, each of which had thrived and fattened through the dishonesty and favoritism of the administration of the Police Department. We made war on all alike, and in consequence we attracted the venomous enmity of the tens of thousands of men with whose financial gains we interfered as soon as we began to administer the department along the lines of honesty and of rigid observance of law.

Mr. Roosevelt then said that the board had saved to the city \$42,000 by awarding the election advertising to the newspaper which offered to publish it for the lowest rate, instead, as formerly, of giving it to whatever paper that happened to be the favorite, as a reward for political services rendered, or as a bribe for others in the future. But in doing this, he said, the wrath of disappointed publishers was brought upon the department followed, and are being continued daily. This was the animus, he said, for what he called the utterly false and unwarrantable stories printed from day to day about the increase of crime in the city.

"Under the old system," Mr. Roosevelt continued, "favours were distributed right and left to every man who possessed enough influence to make it worth while, and who were willing to accept them. Naturally, every corrupt boss, big and little, every lobbyist who haunts the Legislature, every man who traffics in delegations to a nominating convention, hates us with a personal hatred and wishes to

(Continued on Second Page.)

Greater New York
and Investigation.

Feb 4th 1896.

Hon Wm L. Strong,

Dear Sir,

The Newspapers have furnished reports, (the Evening Sun of Jan 30, has an extended, seemingly truthful, one) of the excitement shown by Mr Lescow and his Platt allies, when Senator Pavey introduced the Resolution calling for a detail of the financial status, debts, etc. of the cities, towns, villages, hamlets, townships and Counties proposed to form the "Greater New York." After strenuous appeals to the Plattites and their Tammany allies, Mr Lescow, posing in the role of injured innocence, succeeded in having the resolution referred to his Committee, which means, according to one Senator, that it is to be shelved.

Senator Pavey's Resolution is a right and necessary measure, and not a step further should be taken towards a Greater what? until the full information asked for is given to the people. The Resolution is admirably worded, and Lescow's eagerness to get the matter into his Committee, under his control, shows the "true inwardness" of the projectors of the Greater New York scheme. They do not want the light of Investigation turned on the financial affairs of New York City before the vote is taken on the Bill now under consideration. They have concealed the nonpractical features of the wild visionary and absurd scheme behind the vanity idea of surpassing Chicago and almost rivaling London. It will be time enough to take in 3 or 4 surrounding Counties when Yonkers, Dutchess, Westchester, Putnam, etc. shall have been settled, paved and lighted - a product of A. H. Green's imagination.

This last effort is said to be the product of Comptroller Greew, and it has been adroitly chosen by the opponents of Reform (Platt, Lawlerbach, Gibbs, Patterson, Croker and Tammany appearing on the sly). with Lescow as Mouthpiece. To upset the movement of all our Commissioners whom you appointed, and restore the cordial understanding which existed between the Platt Tammany Republicans, and Tammany Hall, prior to 1895; with the addition of the Grace Dawsons and Sham Reform Democrats back in the Tiger's lair with a Greater New York (comprising all the vicious elements in the 400 square miles) Reform can be annulled and never again achieve a Victory, nor any Republican be appointed to office but a Tammany Republican to some minor position.

Mr Roosevelt's address, enclosed, shows this completely.

Brooklyn largely an American City

Brooklyn is chiefly an American City and should not be wiped out to aid in forming a Greater Tammany, that is the real meaning of Greater New York, and Democrats of high or low status know it to be so. Republicans are fooled and tickled with the silly idea of "anything to beat Chicago." Let Tammany be abolished before any Consolidation occurs, even if desirable.

But you know Mr Mayor, that New York now is large enough, too large, for any one to handle easily and will be a greater task when the miles of streets above the Harlem, shall have been built up, paved, sewered, and lighted.

Upper New York

It will require years of time to properly develop the City of New York above the Harlem River, and bring about the projected plans for its advancement. It will need all the Capital that can be spared to accomplish such results as will utilize and beautify the many square miles of Westchester County already annexed, or proposed for annexation.

It is said to be the manifest destiny of New York to absorb Brooklyn and its extensive suburbs, if so, let New York develop upwards as suggested, and let Brooklyn and its suburbs get together if they wish, and in due course of time, if requisite, form a twin City, after Tammany has ceased to exist as a political organization. Tammany should be destroyed.

These thoughts are respectfully presented for your consideration, because those who ^{chiefly} are pushing the Greater NY Scheme are openly charged with the purpose of disturbing the status intended by the Citizens, in 1894, intended to last till 31st Dec 1897, at least.

It is hoped that you will do all in your power to thwart their objects, and maintain the rights of the citizens as you found them.

I am, Yours Respectfully,
C. J. O'Brien 23 Murray St New York

Theodore Bourne

M.B. It is claimed that there is an Occult reason for the frantic haste of the backers of Lescow, to pass the "Greater New York" Bill without a Referendum clause.

They fear that if you should checkmate their bluff of Senate Passage Resolution, by ordering a legal investigation ^{of the Finance Bill} Speedily, they will lose the chance of altering the N.Y. Status, and of passing the job themselves.

11

1-2

Citizen's Investigating Committee

Items for reference in

Re; Comptroller's Office

Board of Education

Sites

93 rd Street	\$ 2,500
Expenses of Rivington St.	15.206
" Hester St.	22.626
Hubert St.	150.500
119 th & 120 th Sts.	156.430
N.S. 20 th St.	10.539
Expenses of 119 th & 120 th Sts.	1.500
146 th St.	50.000
Van Nest Park.	9.000
111 th & 112 th Sts.	115.828
104 th & 105 th Sts.	99.846
Amsterdam Ave	53.738
54 th St.	34.238
	\$ 721.957.

New Buildings

Hester St.	\$ 237.356
Madison St.	124.164
Acme A.	269.500
89 th St.	109.000
Anarous Ave.	59.934
108 th & 109 th Sts.	303.107
Annex G.S. No 97.	59.450
Improving P.S. 53.	49.776
Suffren & Rivington Sts.	237.000
Addition to G.S. 99.	14.420
" P.S. 7.	17.258

New Buildings - Continued.

141 st Street	\$ 123.900
City Island	53.906
89 th St.	233.000
Anarous Avenue	<u>81.500</u>
	\$ 1.973.271

Heating, Ventilation Alterations Furniture &c

Improving G.S. 93	\$ 94.500
" G.S. 15.	6.443
" G.S. 62	21.979
" Sarnow & Bedford Park	700
Heating & Ventilating Bld. Union Ave.	11.575
" Essex Market Bldg	16.622
" G.S. 34.	21.325
" G.S. 13.	28.600
" Various Bldgs.	41.366
" G.S. 2 & 94.	40.345
" G.S. 62	16.235
" Henry & Oliver sts New Bldg.	23.922
" P.S. 63.	21.811
New Furniture St Arno Ave.	16.262
" Tremont Ave.	7.231
" Various Schools.	17.874
" Trinity Ave	5.183
" P.S. 27	3.030
" P.S. 5	5.773

Heating &c Continued -

New Furniture	Union Ave.	\$4,859
"	88 th St.	7,580
"	P.S. 31.	946
Electric Light Plant	Henry & Oliver Sts	2,777
Wages Draughtsmen	High Schools,	5,000
Expert Witnesses		5,000
"	"	10,000
Materials Draughtsmen		<u>16,455</u>
		\$437,983

Sites	\$721,951	\$
" College City N.Y.	<u>350,000</u>	\$1,071,951

New Buildings	1,972,271
---------------	-----------

Heating Ventilating &c	\$ <u>437,983</u>
	\$3,482,205

Dept. Public Works.

Willis Ave Bridge	\$ 1,633.000
Gravels 3 ^d Ave Bridge	175.000
" " Approach.	135.000
Expenses of "	22.198
Furnishing new Court House 54 th St.	3.500
Gravels Widening Elm St.	2,696.548
Repairing - Asphalt -	280.000
" "	9.000
" "	4.636
" "	307.926
" " 8 th Ave	317.000
" "	2.886
" "	157.936
" "	126.775
" "	40.000.
" "	3.268
Gravels 3 ^d Ave. Bridge	400.000
Expenses Expert Witnesses 3 ^d Ave Bridge	13,275
" " "	848
Connecting Water Pipes 42 nd St Reservoir	8.000
Hall of Records Borough	5.000
Public Bath Rivington St	80.000
Alterations to City Hall Bldg	200.000
	<u>\$ 6,621.796</u>

Dept. of Public Parks

Museum of Natural History Bldg.	\$ 500,000
Expenses acquiring land New Parks.	56,008
Improvement Riverside Park.	75,000
"	25,000
Construction St. John's Park.	85,000
Improvement Central Park.	2,100
Construction Harlem River Drive.	910,000
Surveys Bridge 145 th St.	2,500
Improvement Spuyten Duyvil Parkway.	5,000
Drinking Fountains Madison Sq. Park	3,000
Surveys Viaduct Riverside Ave.	5,000
Botanical Museum.	500,000
Improvement Riverside Park	25,000
	<u>\$ 2,193,608</u>

Dept. St. Improvements $2\frac{3}{4}$ Mo. S.

Construction Grand Boulevard	\$949,036
Expenses " "	10,000
Bridge over Bronx River	17,000
" " Harlem Railroad	145,000
" " " "	200,000
" " " Curvatures	2,000
Repairing, Asphalt.	41,000
" "	8,343
" "	42,262
" "	66,148
" "	80,427
" "	48,000
" "	5,662
Bridge	3,000
	<u>\$1,617,878</u>

Fire Department.

Fire Hydrant Stock.	\$ 25,000
New Buildings	<u>300,000</u>
	* 325,000

Public Charities

Improvements, Blackwells & Randall's Isd.	\$ 6,500
Incidental Ex. Foxham Hospital	<u>14,000</u>
	* 20,500

Change of Grade Comⁿ

Grades	\$ 117,740
--------	------------

Assessment Bonds	\$ 600,000
------------------	------------

Rapid Transit

Expenses of.

\$ 34.131

Health Dept.

Expenses Condemnation near Duca's

\$ 33.205

Life Saving Corps.

1.716

Add Work Ambulance Station

5.000

\$ 39.921

Greater New York.

Employment Export Accountants.

\$ 54.410

Police Dept.

Site

Seagovick Ave.

\$ 18.000

Street Cleaning

Machinery E 48th St.

\$ 22.000

"

131st St.

7.500

\$ 29.500

Miscellaneous

Expenses Fort Washⁿ Ridge Road Proceeding \$ 7500

337

Special Counsel Chap. 537. 1893

\$ 5000
12.837

Recapitulation

Board of Education	\$ 3,482.205
Dept of Public Works	6,621.796
Dep't of Public Parks	2,193.608
Dept St. Impts $2\frac{3}{4}$ Wards	1,617.878
Fire Department	325.000
Dept Pub. Charities	20500
Changes of Grade Com ⁿ	117.740
Assessments Bonds	600.000
Rapid Transit	34131
Health Department	39,921
Greater New York	54,410
Police Department	18,000
Dept Street Cleaning	29,500
Miscellaneous	12,837
Total	\$ 15,167,526

165

There never has been such a position as Assistant Engineer in the Finance Department. On the 30th of July, 1888, the Finance Department made a request of the Civil Service, signed by the Comptroller, specifying his desire to create the position of assistant engineer in the Finance Department. At that time they found that they could not get the man they wanted and they verbally requested the Civil Service to pay no further attention to it. On June 20th, 1889, the Comptroller notified the Civil Service of the appointment of Daniel A. Curtin as assistant engineer with compensation at the rate of \$1500 per annum. Under the classification of the Civil Service there has been no such classification as that of assistant engineer in the Finance Department, and the Finance Department has gotten along a great many years without one.

Before the appointment can be legally made by the Comptroller, it is necessary that the Mayor should make a classification of this position. This is required by section 8, of chapter 354 of the Laws of 1883, designated as the Civil Service Statutes, and the amendments thereto.

"Within two months after the passage of this it shall
"be the duty of each of said mayors in and by such regula-
"tions to cause to be arranged in classes the several clerks
"or persons employed or being in the public service of the
"city of which he is Mayor. After the termination of three
"months from the passage of this Act no officer or clerk
"shall be appointed, and no person shall be admitted or per-

"mitted in either of said classes now existing or that may be
 "arranged hereunder pursuant to said rules, until he has
 "passed an examination or shown to be exempt from such exami-
 "nation in conformity with such regulations."

The auditor's statement sent to the Finance Department during the last week of each month simply contains the list of appointments as made by the heads of the several departments. It in no wise commits the Civil Service to the legality of such appointments and is simply a matter of routine and not binding. If it is satisfactorily shown to the Mayor that the necessity exists for the position of assistant engineer in the Finance Department, it will then be his duty to classify the position under the head of Finance Department Class 2, sub-division 1. This the Mayor can do by directly communicating with the Finance Department as to the necessity of such position and the character and nature of the duties thereof, or by directing the Secretary of the Supervisory Board to communicate in such manner with said Department.

Until this is done it would be irregular for the Mayor to swear in Mr. Curtin, and Mr. Curtin would not be entitled to receive a salary.

Finance Dept
In re
Asst. Engineer

19.

