cioners of Metropolitan Police and by said Board of Supervisors respectively. The said Inspectors so appointed for the City and County of New-York, and for the city of Brooklyn, and the Inspectors of election in each of the other election districts in this State, in which any part of an incorporated city or village is included, shall meet annually, on Tuesday, three weeks preceding the general election, at nine o'clock a. m., at the place designated for holding the poll of said election, and organize themselves as a Board for the purpose of registering the names of the legal voters of such district, and for this purpose they shall appoint one of their number Chairman of the Board, who (except in the City and County of New-York and in the city of Brooklyn) shall administer to the other Inspectors the oath of office as prescribed by the Constitution, and the same oath shall then be administered to the Chairman by one of the other Inspectors. The said Board shall then proceed to make a list of all persons qualified and entitled to vote at the ensuing election, in the election district of which they are Inspectors. Said list, when completed, shall constitute and be known as the register of electors of said district. The said Inspectors, at their first meeting on Tuesday, three weeks preceding the general election, shall have power, if necessary, to add two days for the purpose of making said list, provided that at the annual election next prior to said meeting the number of voters in the district of which they are inspectors exceeded four hundred. In like manner the said Board of Commissioners of Metropolitan Police and the said Board of Supervisors, respectively, shall appoint two persons to be canvassers of the votes cast at elections for each election district of the city and county of New-York and the city of Brooklyn, who shall in like manner take and file the oath of office and receive the certificate of appointment as above provided, whereupon they shall in the respective districts for which they are appointed, possess and exercise the powers and perform the duties prescribed by law for canvassers of votes of election districts in the towns and ward and to the exclusion of the three canvassers now provided by law for such election district. Vacancies occurring in any of such offices shall be immediately filled by the said Board of Commissioners of Metropolitan Police, or Board of Supervisors, respectively, in the manner above provided. In case on the day of election any inspector or canvasser shall for any reason fail to appear, his place may be supplied in the manner now provided by law. No person shall be eligible to be nor shall be appointed inspector of registry and elections, or canvasser for any election district of the city and county of New-York or city of Brooklyn, unless he shall be a qualified voter within the Assembly district in which such election district is situated, and liable to do jury duty in courts of record therein, nor unless he can read, write and speak the English language understandingly, but such person shall not be required to be a resident or voter in the election district for which he shall be appointed. Inspectors of registry and elections and canvassers appointed in pursuance of this act shall receive compensation at the same rate and be paid in the manner now provided for the compensation of inspectors of registry, inspectors of elections, and canvassers, and during the time they shall hold such offices, shall be exempt from the performance of military and jury duty. The Board of Commissioners of Metropolitan Police and the Board of Supervisors of the City of Brooklyn, respectively, shall designate and appoint suitable places and places for registry in each of the election districts of the city and county of New-York and Brooklyn, and give notice thereof to the inspectors of registry and election of such districts respectively. The business of registry shall be carried on at the places so designated for that purpose, and the polls of election shall be held at the places so designated for such purpose. In cities no building or part of building shall be designated or used as a place of registry or polls, in which, or in any part of which, spirituous or fermented liquor is sold, or has been sold within sixty days preceding the time for using the same, and no place shall be designated or used as a polling place in the cities of New-York and Brooklyn unless the same be lighted with gas, provided there be a suitable place then lighted with gas in such district. The said inspectors of registry and elections shall also form a board of inspectors of elections for the purpose of holding an election, by appointing one of their number to be Chairman, and three shall form a quorum for transaction of business, but it shall not be necessary for them to take any other or further oath of office than is herein provided. The several offices of Inspectors of Registry and Elections and Canvassers herein named and created are and shall be in all courts and proceedings, deemed and held respectively to be Election District offices. It shall be the duty of the said Inspectors and Canvassers, respectively, to be in constant attendance during the hours allotted for the discharge of their several duties; and any Inspector or Canvasser who shall willfully absent himself from his duties, leaving less than a majority of his Board, shall be deemed guilty of a misdemeanor, and, on conviction thereof, shall be punished by fine, not less than twenty-five dollars nor more than one hundred dollars. Any person acting as such Inspector or Canvasser without the qualification herein prescribed, and any person who shall pay or cause to be paid for the services of such Inspector or Canvasser, or who shall willfully or knowingly appoint or consent to appoint any such officer without such qualification, shall, on conviction thereof, be deemed guilty of a misdemeanor, and shall be punished therefor according to law.

SEC. 2. Said registers shall each contain a list of the persons so qualified and entitled to vote in said election district, alphabetically arranged according to their respective surnames, so as to show in one column the name at full length, and in another column, in cities and incorporated villages, the residence by the number of the dwelling, if there be a number, and the name of the street or other location of the dwelling-place of each person. It shall be the duty of said Inspectors, except in the City and County of New-York and in the city of Brooklyn, to enter in said lists the names of all persons residing in their election district, whose names appear on the poll list kept in said district at the last preceding general election, and in all cities of the State to enter the number of the dwelling and name of the street or other location, if the same shall be known to or can be ascertained by such inspectors; and for the purpose said inspectors are authorized to take from the office in which they are filed, the poll-list, made and filed by the inspectors of such district at the general election held next prior to the making of such register. In case a new election district shall be formed, except in the City and County of New-York and the City of Brooklyn, the said Inspectors shall enter in the list the names of such persons entitled to vote in the new election district, whose names appear upon the poll list of the last general election kept in the district or districts from which said new election district is formed. The said Inspectors shall complete, as far as practicable, the said register on the day of their meeting aforesaid, and shall make four copies thereof, and certify the register and each of the copies to be a true list of the voters in their districts, so far as the same are known to them. Within two days thereafter, the said original list, together with the lists taken from the offices as aforesaid, shall be filed by said Inspectors in the office of the Town Clerk of the town or City Clerk's office of the city in which such election district may be; or if such election district is in a city in which is a County Clerk's office, in the office of the County Clerk in said city, and one copy of said list shall be kept by each of said Inspectors, and carefully preserved by him for their use on the day or days hereinafter mentioned, for revision and correction of the same. One copy of said list shall, immediately after its completion, be posted in some conspicuous place in the room in which such meeting shall be held, and be accessible to any elector who may desire to examine the same or make copies thereof.

SEC. 3. The said Boards of Inspectors shall meet on Friday of the week preceding the day of the general election, in their respective election districts, in the City and County of New-York and in the City of Brooklyn, at the places designated as provided in the first section, and in the other election districts of the State at the place designated for holding the polls of election, for the purpose of revising and correcting said lists; and for this purpose in cities they shall meet at eight o'clock in the morning and remain in session until nine o'clock p. m., of that day and the day following; and in other districts they shall meet at nine o'clock in the morning and remain in session until seven o'clock p. m., of that day. The said Boards of Inspectors shall also meet on the Monday before the first Tuesday of November in each year, and in cities shall meet at eight o'clock in the morning of that day, and continue in session until nine o'clock in the evening of that day; and out of cities shall meet at nine o'clock in the morning of that day, and continue in session until seven o'clock in the evening of that day; and they shall then revise, correct, add to and subtract from, and complete the said lists, and shall, on that day, add to the said list the name of any person who would, on the said first Tuesday of November, be entitled under the provisions of the Constitution and the laws of the State to exercise the right of suffrage in their respective election districts. But in making such addition on that day, or on any prior day, they shall not place on the said list the name of any person except in strict compliance with the provisions of section two and section four hereof, and the other provisions of this act.

SEC. 4. The proceedings of said Board of Inspectors shall be open, and all persons residing and entitled to vote in said district shall be entitled to be heard by said inspectors in relation to corrections or additions to said register. One of the lists, so kept by said inspectors as aforesaid, shall be used by them on the day or days for making corrections or additions for the purpose of completing the register for such district. No additions shall be made to the said register of the name of any person; nor shall the name of any person be placed thereon, except of one who shall have appeared in person before the said board; and any person not born in the United States, on applying to have his name placed on the registry, shall prove that he is a citizen of the United States by producing a certificate of naturalization from a court of competent jurisdiction; nor shall any other proof of his being a citizen be received, unless he shall first show, to the satisfaction of the board of registry, that he is unable to produce such certificate.

SEC. 5. It shall be the duty of said inspectors, at their meeting for revising and correcting said list, to erase therefrom the name of any person inserted therein who shall be proved to the satisfaction of said inspectors to be a non-resident of said district, or otherwise not entitled to vote in said district, at the election then next to be held. Any elector residing in said district, and entitled to vote therein, may appear before said Board of Inspectors and require his name to be recorded on said alphabetical list, and upon complying with the requirements of this act the same shall be recorded. Any person so requiring his name to be entered on said list shall make the same statement as to the street or number thereof, and where he resides, required by the provisions of this act, of persons offering their votes at the election, and shall be subject to the same pains and penalties for refusing to give such information, or for falsely giving the same, and shall be also subject to challenge, either by the inspectors or either of them, or by any other elector whose name appears upon said alphabetical list, and the same oaths may be administered by the inspectors as may by law be administered to persons offering to vote at an election. Any person whose name is upon the registry of any Election District in the city and county of New-York or city of Brooklyn, applying to have his name placed on the registry of any other Election District, shall prove to the satisfaction of the Board of Registry that his name has been erased from such former registry before his name shall be placed on the registry where he makes such application.

SEC. 6. After said list shall have been fully completed, the said inspectors shall cause four copies of the same to be made, each of which shall be certified by them to be a correct list of the voters of their district, one of which shall be filed in the office of the Town Clerk of towns, and in cities in the office of the County Clerk of the county, and one of which copies shall be retained by each of the said inspectors. It shall be the duty of the said inspectors carefully to preserve the said list for their use on election day, and to designate one of their number, or one of the clerks, at the opening of the polls, to check the name of every voter voting in such district, whose name is on the register; and no vote shall be received at any annual election in this State, unless the name of the person offering to vote be on the said registry made and completed, as hereinbefore provided, preceding the election; and any person, whose name is on the registry, may be challenged, and the same oaths shall be put as are now prescribed by law. This section shall be taken and held by every judicial or other tribunal as mandatory and not as directory. And any vote which shall be received by the said inspectors of election, in contravention of this section, shall be void, and shall be rejected from the count in any legislative or judicial scrutiny into any result of the election.

SEC. 7. The clerks at each poll, in addition to the duties now prescribed by law, shall enter on the poll list kept by them in columns prepared for that purpose, opposite the name of each person voting, the same statement or minute as hereinbefore required of inspectors, in making the registry; but such entry is not to be made by them if the registry contains correctly the name and residence of such voter. Every elector, at the time of offering his vote, shall, if required, truly state the street in which he resides; and if the house, lodging or tenement, in which he resides is numbered, the number thereof; and the clerks of the polls shall truly enter in the appropriate column of the poll list, opposite the name of the elector, the street in which the elector resides, and the number, in case the house, lodging or tenement is numbered; and if the same is not numbered, then the clerks shall enter "not numbered" in the column of the poll list for entering the number, and in case of refusal to make the statement as aforesaid, the vote of such elector shall not be received. Any person who shall willfully make any false statement in relation thereto shall be deemed guilty of a misdemeanor, and shall, upon conviction, be punished with a fine of fifty dollars, or by imprisonment in the county jail of the county, or the city prison of the city where such voter offers to vote, for a period of ten days, or by both such fine and imprisonment.

SEC. 8. After the canvass of the votes, the said poll list and said register so kept and checked, as aforesaid, shall be attached together, and shall, on the following day, be filed in the Town Clerk's office of the town in which said district shall be, and in case the district is in a city, in the County Clerk's office, in such city, to be used by the Inspectors in making the list of voters at the next general election.

SEC. 9. Except in the city and county of New-York and the city of Brooklyn, the said board may, if necessary, on the day or days of the making and the correction of such lists, appoint a clerk to assist them in the discharge of the duties required by this act; and the same oath shall be taken by such clerk as is required by law of clerks of the polls and of elections.

SEC. 10. The registers shall, at all times, be open to public inspection at the office of the authorities in which they shall be deposited, without charge.

SEC. 11. The members of the Board of Registration and their clerks shall each receive the same compensation as is now allowed by law for Inspectors of Election, for each day actually employed in the making and completion of the registry, to be paid to them at the time and in the manner in which they are paid their other fees. The necessary blanks and instructions, and other incidental expenses incurred in executing the provisions of this act, shall be provided and paid for in the manner now provided for the payment of incidental expenses of election of the like character.

SEC. 12. The said board shall have and exercise the same powers in preserving order at their meetings under this act as are given to Inspectors of Election for preserving order on election days.

SEC. 13. Any one of the inspectors may, at the authorized meeting of the Board, administer the oath or oaths now required by law to test the qualification of electors, and may also administer on the day of the making and completion of the list, to any elector of the district, who may be offered as a witness to prove the qualification of any person claiming the right to be registered, the following oath: "You do swear, or affirm, that you are an elector of this election district; that you will fully and truly answer all such questions as shall be put to you touching the place of residence and other qualifications as an elector of the person now claiming the right to be registered as a voter in this district." And whoever shall willfully swear falsely upon such examination shall be deemed guilty of perjury.

SEC. 14. Any person who shall cause his name to be registered in more than one election district, or who shall cause his name to be registered, knowing that he is not a qualified voter in the Ward or District where said registry is made, or who shall falsely personate any registered voter, and any person causing any such act, or aiding or abetting any person in any manner in either of said acts, shall be punished for each and every offense by imprisonment in the State Prison for not less than one year. All false swearing before said Board of Registration shall be deemed willful and corrupt perjury, and on conviction punished as such. If any member or officer of said Board shall willfully violate any of the provisions of this act, or be guilty of any fraud in the execution of the duties of his office, he shall be punished for each any every offense by imprisonment in the State Prison for not less than one year.

SEC. 15. The same list required to be made and perfected at general elections shall, in the same manner, be made and perfected by the inspectors at all elections for charter officers in the several cities of this State, and the provisions and requirements of this act, so far as the same may be, are made applicable to such elections, except that in the city of New-York the inspectors of registry shall not meet on the Tuesday or Wednesday three weeks preceding the charter election, to prepare the register of electors, but shall meet on the Friday and Saturday preceding the charter election, on which occasion they shall use the register of electors made and perfected at the general election immediately preceding, which said register shall be revised, corrected and completed in the manner herein provided for revising, correcting and completing the register of electors made on the Tuesday three weeks preceding the election at general elections.

SEC. 16. The Secretary of State shall cause this law to be printed, and a sufficient number of copies thereof sent to the county clerks of the several counties, to supply each of the officers named in this act with a copy, and it shall be the duty of said county clerks immediately to transmit a copy of the same to each of the inspectors of election in each city and county.

SEC. 17. Nothing in this act contained shall be held to apply to any vote cast or offered to be cast, nor to any voter under or by virtue of the providers of any law enacted to enable the qualified electors of this State, absent therefrom in the military service of the United States in the army or navy thereof, to vote. Nor shall the provisions of this act apply to any election district within the boundaries of which is contained no part of any city or incorporated village.

SEC. 18. This act shall take effect immediately.

STATE OF NEW-YORK, OFFICE OF THE SECRETARY OF STATE. }

I have compared the preceding with the original law on file in this office, and do hereby certify that the same is a correct transcript therefrom and of the whole of said original law.

Given under my hand and seal of office, at the City of Albany, this twenty-third day of May, in the year one [L. S.] thousand eight hundred and sixty-five.

CHAUNCEY M. DEPEW, Secretary of State.

Which was adopted by the following vote:

Affirmative—Supervisors Blunt, Davis, Ely, Fox, Purdy, Roche, Shook, Smith, Tweed and Willmann—10.

And the same was directed to be sent to His Honor the Mayor for approval.

Supervisor ELY presented the following:

Whereas, The Board of Supervisors, in pursuance of the act of the Legislature, passed for that purpose, did, on the 27th day of September, 1862,

Resolve, That there should be allowed to each of the Justices of the Supreme Court, resident in the First Judicial District, as a compensation for their services, the sum of $1,200 per annum, to be paid to them quarterly out of the County Treasury. In each year after the first day of July, 1862, and

Whereas, The Judges of the said Court, resident in the District, who were in office on the said first day of July, 1862, have not been paid the allowance so directed to be made; therefore,

Resolved, That the Comptroller be authorized to audit and adjust the accounts of the four Judges of the Supreme Court, resident in this District, who were in office on the said first day of July, 1862, and to draw his warrants on the Treasurer in favor of each Judge, respectively, now living, and of the representative of Judge Edwards, since deceased, for the amount found due to each respectively, and that so much of said payments as is not specifically provided for in the annual tax-levy be charged to the account of County Contingencies.

Which was referred to the Committee on Annual Taxes.

Supervisor PURDY presented the following:

Resolved, That the Comptroller be and he is hereby requested to prepare and submit to this Board, on or before the first day of November next, a detailed estimate of the receipts and expenditures of the County Government, including the Metropolitan Police employed in this county, and the probable amount required to be appropriated for County and State purposes for and during the next year, commencing January 1, 1866, after taking into account and deducting all balances of former appropriations remaining unexpended at the end of the present year, together with the draft of an ordinance making the annual appropriations for said year.

Resolved, That the Clerks of the County Courts and other officers be and they are hereby severally required to furnish to the Comptroller, in such form as may be prescribed by him, all such information as he may desire to enable him to comply with the preceding resolution.

Which was adopted by the following vote:

Affirmative—Supervisors Blunt, Davis, Ely, Fox, Purdy, Roche, Shook, Smith, Tweed and Willmann—10.

And the same was directed to be sent to His Honor the Mayor for approval.

Supervisor PURDY presented the following:

Resolved, That the salary of Wm. T. McGrath, officer of the Supreme Court, be and is hereby fixed at $1,000 per annum.

Which was referred to the Committee on Civil Courts.

Supervisor ELY presented the following:

Resolved, That the Comptroller be respectfully recommended to refer such claims for riot damages as may be still unsettled to the Hon. John T. Hoffman for adjustment, in all cases where such course may be consented to by the claimants, and where, in the judgment of the Comptroller, the public interest will not be prejudiced.

Which was referred to the Committee on Riot Claims by the following vote:

Affirmative—Supervisors Blunt, Fox, Purdy, Roche, Shook, Smith, Tweed and Willmann—8.

Negative—Supervisors Davis and Ely—2.

REPORTS.

The Committee on Civil Courts, to whom was referred the annexed bill, respectfully

REPORT:

That said bill is rendered for services in cleaning rooms of Marine Court, from July 1st to July 19, 1865.

The bill is verified and is a legal County charge.

The following is submitted:

Resolved, That the bill of Mary Winn, for cleaning rooms of Marine Court, from July 1 to July 19, 1865, be audited and allowed at $12, and the Comptroller directed to pay it from appropriation for "Lighting, Cleaning and Supplies."

Which was adopted by the following vote:

Affirmative—Supervisors Blunt, Davis, Ely, Fox, Purdy, Roche, Shook, Smith, Tweed and Willmann—10.

And the same was directed to be sent to His Honor the Mayor for approval.

The Special Committee on New Court-House, to whom was referred the annexed bill of J. B. & W. W. Cornell, respectfully

REPORT:

That said bill is rendered for iron work furnished for construction of New County Court-House, according to contract, and is certified as correct by the proper officer.

The following resolution is accordingly submitted:

Resolved, That the bill of J. B. & W. W. Cornell, for iron work furnished for construction of New County Court-House, be audited and allowed at thirteen thousand nine hundred and eight dollars and thirty-three cents ($13,908 33), and paid by the Comptroller from appropriation for "Construction of New-York County Court-House."

Which was adopted by the following vote:

Affirmative—Supervisors Blunt, Davis, Fox, Purdy, Roche, Shook, Smith, Tweed and Willmann—9.

Negative—Supervisor Ely—1.

And the same was directed to be sent to His Honor the Mayor for approval.

The Committee on Civil Courts, to whom were referred the annexed bills, respectfully

REPORT:

That said bills are properly made out, and are legal county charges.

The following resolution is accordingly submitted:

Resolved, That the bills of the following named be audited and allowed, as follows:

William Jones, plumbing, Naturalization Office	$10 76
Archibald Hall, jr., painting and graining Marine Court-rooms	577 50
Lewis Carpenter, carpenter work, Court of Common Pleas, &c	430 70
T. J. Blanck & Sons, furniture, Civil Courts	135 00

—and the Comptroller directed to pay them from appropriation for "Repairs to County Buildings."

Which was adopted by the following vote.

Affirmative—Supervisors Blunt, Davis, Ely, Fox, Purdy, Roche, Shook, Smith, Tweed and Willmann—10.

And the same was directed to be sent to His Honor the Mayor for approval.

The Committee on County Officers, to whom were referred the annexed bills of the Manhattan Gas-light Company, for gas furnished the County Jail, respectfully

REPORT:

That said bills amount to $1,498 56, and are rendered for gas furnished the County Jail from March 18, 1863, to June 20, 1865, and are all certified as correct by the keeper of the Jail.

The bills are all sworn to, and are legal County charges.

The following is therefore submitted:

Resolved, That the bill of the Manhattan Gas-light Company, for gas furnished the County Jail from March 18, 1863, to June 20, 1865, be audited and allowed at fourteen hundred and ninety-eight dollars and fifty-six cents ($1,498 56), and the Comptroller directed to pay them from appropriation for "Lighting, Cleaning and Supplies."

Which was adopted by the following vote:

Affirmative—Supervisors Blunt, Davis, Ely, Fox, Purdy, Roche, Shook, Smith, Tweed and Willmann—10.

And the same was directed to be sent to His Honor the Mayor for approval.

The Committee on County Officers, to whom was referred the annexed bill of the City Inspector, respectfully

REPORT:

That said bill is rendered for recording 11,217 births, from June, 1863, to May 1, 1865, in accordance with an act of the Legislature, passed April 2, 1853.

The following is therefore submitted:

Resolved, That the bill of F. I. A. Boole, esq., City Inspector, for recording births from June, 1863, to May 1, 1865, be audited and allowed at eleven hundred and twenty-one dollars and seventy cents, and the Comptroller directed to pay it from appropriation for ——

Which was adopted by the following vote:

Affirmative—Supervisors Blunt, Davis, Ely, Fox, Purdy, Roche, Shook, Smith, Tweed and Willmann—10.

And the same was directed to be sent to His Honor the Mayor for approval.

The Committee on Annual Taxes, to whom were referred the Annual Tax-Books, together with the communication from the Comptroller of June 27th (see Document 71), submitting items and amounts to be included in the Tax-Levy for the year 1865, respectfully

REPORT:

That your Committee have given to the subject referred to them that consideration and deliberation that its matter and importance to the citizens of New-York required and certainly demanded.

The subject of taxation is one so intimately connected with the interests and welfare of all classes, who directly or indirectly bear the burdens of Government, that, in the opinion of your Committee, it should ever be considered and determined upon with the utmost care and deliberation.

Hasty and inconsiderate legislation, profuse and extravagant expenditures, splendid Governments, go hand in hand together, and must be met with heavy taxation or burdensome debt. These evils enslave nations, States and cities. The question of taxation and debt must be met openly and truthfully, and the sooner the attention of the citizens of New-York is more minutely given to the importance of an economical expenditure of the public moneys, and the most rigid accountability of public agents, the less they will be called upon to contribute toward extravagant and unnecessary expenditures of agents selected to transact public business.

Your Committee deem it proper to submit in detail the valuation of the real and personal estate as reported to the Board of Supervisors by the Tax Commissioners.

The aggregate valuation of real and personal estate, as submitted by these officers, July 3, was $663,784,355.

It will be seen by comparing the aggregate valuation of real and personal estate of 1865 with that of 1864 ($634,615,800) that there is a decrease in the amount from which the taxes are to be raised, of $28,831 45, which it is proper your Committee should explain. For over forty years, banks, insurance companies, and other moneyed corporations have been taxed upon the amount of capital stock paid in and secured to be paid in, in the same manner and at the same rate as individuals were taxed, and in this way they have contributed only their just proportion of the expenses necessarily incurred by the State and Municipal Governments, in giving these moneyed corporations that protection which they have always claimed and received. Since the outbreak of the Rebellion, in the year 1861, the wants of the General Government have been such that the capital and means of most of the banks and other moneyed corporations have been loaned to the United States, upon securities, which by the several Acts of Congress and the final decision of the Supreme Court of the United States are entirely exempted from all State, County and Municipal Taxes. By this Act of the United States Government and decision the money of these corporations invested in United States securities reduces the valuation of personal property liable to taxation in the City and County of New-York, for the present year, about sixty millions of dollars, which is equal to nearly one-tenth of the whole taxable property of the City and County.

This large amount of personal property thus exempted has been withdrawn from taxation, and accounts for the decrease of taxable property for the year 1865.

The footings of the valuations of real estate in the tax-books of the several Wards and of the personal property as corrected by direction of and under the supervision of your Committee are shown by a statement accompanying this report.

The corrected aggregate valuation of real and personal estate on which the tax of 1865 is to be levied is $668,827,855 instead of the amount as reported to the Board of Supervisors by the Tax Commissioners, which was $663,784,355.

The items and amounts included in the communication from the Comptroller (Document 71) to be raised by tax, and which are included in the ordinance submitted herewith, are all authorized by ordinances and resolutions of the Board of Supervisors, the Common Council, and by acts of the State Legislature, and are for the following purposes:

For State Tax and State Schools	$3,024,000 85
For County Purposes	4,874,240 53
For City Purposes	9,606,967 67
To redeem Revenue Bonds issued for Payment of Judgments	500,868 43
	$17,854,037 68

In addition to the foregoing amounts to be raised by tax, as stated by the Comptroller, several other items are to be included which are required and are made imperative by Legislative enactments:

Public Charities and Correction, appropriated by the Common Council, July 1, 1865	150,000 00
Cleaning Streets by City Inspector to July 1, 1865, (six months)	$546,896 47
Contract Prisoners, six months, and expenses (July 1 to December 31, 1865)	250,750 00
	$797,646 47
Less the amount included in the Comptroller's communication (Doc. 7)	500,000 00
	297,646 47
Regulating and grading Seventieth street, required by chapter 301 of the laws of 1865	4,250 00
Grading Hamilton square, required by chapter 94 of the Laws of 1865	20,000 00
Laying out the city north of One hundred and Fifty-fifth street (chapter 201 of the Laws of 1865)	12,500 00
Redemption of revenue bonds issued for payment of judgments against the Mayor and Community	$570,477 40
Less amount included in Comptroller's communication	508,868 43
	61,608 97
Metropolitan Fire Department Fund (chapter 249 of the Laws of 1865)	600,000 00
An additional appropriation for armories and drill rooms, required for the safe keeping and proper care of arms, &c., of returned soldiers of the Union Army, was made by the Board of Supervisors June 27, 1865	100,000 00
Salaries—Judiciary.—For salaries of Judges and Clerks of the Court of Special Sessions, chap. 563 of the Laws of 1865	11,200 00
Interest on loans	30,000 00
Contingencies for Department of Inspection of Buildings (chap. 273 Laws of 1865)	800 00
	$19,147,065 12
Less, revenue of city $1,500,000	
Less, revenue of county 10,000	
	1,500,000 00
	$17,582,065 12
Add for deficiencies	524,003 89
Total amount of tax levy for 1865	$18,076,099 01

PUBLIC CHARITIES AND CORRECTION.

The Common Council, on the first day of July, made an additional appropriation of $150,000 for Public Charities and Correction, called for by the Commissioners of that Department, which was authorized and directed to be raised by (chap. 310) Session Laws of 1865.

CLEANING STREETS.

The Tax law (Chapter 616) of 1862 requires that the cleaning of streets be done by contract, and limits the amount to be paid to $500,000. In pursuance of that law, a contract was made with Messrs. Brown, Knapp and Devoe for ten years, at $499,500 per annum.

The amount required under this contract for six months, from July 1 to December 31, 1865, is	$249,250 00
Expenses of Commissioners for Advertising, &c	1,500 00

The same law directed the Comptroller to pay all arrearages for cleaning streets by the City Inspector till a contract for cleaning streets was made, in pursuance of that law. The total cost for cleaning streets by the City Inspector for six months, from January 1 to June 30, 1865, the time when the contracters commenced work under their contract was 546,896 47

Total amount	$797,646 47
There was included in the Comptroller's communication (Doc. 7) for cleaning the streets	500,000 00
Leaving the amount	297,646 47
To be added by your Committee to the ordinance, making the total amount for cleaning streets	$797,646 47

The above amount was expended by the City Inspector before the contractors were prepared to enter upon the duties under their contract. The same law directs the Comptroller to pay the expense thus incurred, and the same to be added to the Tax-levy of 1865.

REGULATING AND GRADING SEVENTIETH STREET.

The Comptroller is directed to audit and pay for all work done under a contract for regulating and grading Seventieth street, from Tenth avenue to Hudson River (chap. 301), Laws of 1865. A settlement for the work done under the contract has been made by the Comptroller, and the amount to be raised, as required by the law, is $4,250.

GRADING HAMILTON SQUARE.

An act was passed by the Legislature (chap. 94) of 1865 authorizing the street Commissioner to have "Hamilton-square" properly graded and prepared for a parade ground. The same law limits the amount to be expended for the work, and requires the Board of Supervisors to raise by tax twenty thousand dollars.

LAYING OUT THE CITY NORTH OF ONE-HUNDRED-AND-FIFTY-FIFTH STREET.

In the year 1860, the State Legislature passed an Act (chapter 201), and appointed Commissioners for laying out "streets, roads, avenues and squares" north of One-hundred-and-fifty-fifth street, in the City of New-York.

By an Act (chapter 565) of the Laws of 1865, all the powers of the Commissioners appointed by the Act of 1860 were delegated to the "Central Park Commissioners." The Act of 1860 authorizes the Board of Supervisors to raise annually "such sum and sums of money as their judgment and in the judgment of a majority of said Commissioners shall be necessary to defray the expenses to carry on the work."

The "Central Park Commissioners" have called for the sum of $12,500 for this purpose, which is included in the ordinance.

REVENUE BONDS FOR THE PAYMENT OF JUDGMENTS.

The Legislature of 1864 passed an Act (chapter 405) authorizing and directing the Comptroller to issue Revenue Bonds to provide means for the payment of judgments, which is as follows:

"SEC. 5. In case any judgment or judgments shall be recovered against the said corporation, at any time after the annual taxes for the year eighteen hundred and sixty-four shall have been levied by said Board of Supervisors, and before the annual taxes for the year next succeeding shall have been levied, the said Mayor, Aldermen and Commonalty of the City of New-York are authorized to borrow upon the credit of the Corporation such sums of money as from time to time may be necessary for the payment of such judgment or judgments, and the legal costs and expenses incident thereto, and which the said Corporation may be liable to pay, and to issue revenue bonds therefor in the usual form, the same to be payable at any time during the year eighteen hundred and sixty-five, from the taxes and other revenues of the Corporation applicable to such purpose for that year; and the Board of Supervisors, or other body authorized to levy the taxes for said city for the year eighteen hundred and sixty-five, shall include an amount sufficient to pay such revenue bonds so issued, with the interest thereon, in the annual tax-levy for said year in addition to the amounts provided in said levy for other purposes, and the same shall be collected in the manner provided by law for the collection of other taxes."

The Comptroller in his communication (Doc. 7) included $508,868 43 for this purpose. Since that date other judgments have been recovered and paid to the amount of $61,608 97, amounting in all to $570,437 40, which large amount for judgments against the city is included in the ordinance.

METROPOLITAN FIRE DEPARTMENT FUND.

At the last session of the Legislature an act was passed (chap. 249) abolishing the old, efficient and long established Fire Department, and created in its stead a paid Fire Department. This law provides for raising by tax the amount of money required by the "Board of Estimate" to pay the salaries of the Commissioners and employes, for the purchase of supplies, horses, &c.

The Board of Estimate calls for the sum of $600,000 for the use of the Department, which amount is included in the ordinance.

ARMORIES AND DRILL-ROOMS.

The gallant regiments returning from the late seat of war, with their arms and equipments, required places of safe deposit and rooms for meeting to drill, and for other purposes, which made it necessary to rent buildings for their accommodations. Accordingly, on the 27th of June the Board of Supervisors added $100,000 to the appropriation for Armories and Drill-rooms—making in all $125,000, which amount is included in the ordinance.

SALARIES—JUDICIARY.

An act was passed by the Legislature at its last session (chapter 563) in relation to the Court of Special Sessions, naming the two Police Justices elected in the Second and Sixth Judicial Districts as the two Justices who shall exercise all the powers heretofore possessed and exercised by said Court, and fixes their salaries for this service at $6,200 in addition to the salary paid them for their services as Police Justices. The same law provides for salaries of clerks, interpreter and stenographer. The sum required for this purpose, and which amount must be added to the Tax-levy, is $11,200.

INTEREST ON LOANS.

The Comptroller has found it necessary, in order to maintain the credit and meet maturing obligations promptly, to borrow more money on the credit of the County than was or could be definitely estimated at the beginning of the present year, and the sum included in the estimates made at that time is not sufficient to meet the interest the County will be required to pay as the Revenue Bonds become due. The Comptroller, therefore, requests your Committee to add $35,000—the sum required for that purpose.

Your Committee do not deem it inappropriate here to state that the many very large demands on the County have compelled the Comptroller to borrow more money on the credit of the County during the past year than has ever been borrowed in many years together, and your Committee take pleasure in saying that the obligations of the County have in this way been promptly paid and the credit fully sustained.

The aggregate amount to be raised by tax for the year 1865, and included in the ordinance herewith attached, is more than it was in 1864, being for the present year

Amount in 1864	$13,705,092 86
Increase	

The following statements will show the principal objects for which this increase is made:

State purposes for 1865	$3,024,000 85
State purposes for 1864	2,737,080 15
Increase	$286,920 70
County purposes for 1865	
County purposes for 1864	$3,226,967 84
Increase	
City purposes for 1865	$11,341,803 74
City purposes for 1864	7,951,664 78
Increase	$3,390,138 96
Deficiences for 1865	
Deficiences for 1864	$389,390 09
Increase	

The following are the principal items making the increase for County purposes for the present year:

Interest on Loans and County Debt	$257,633 02
New County Court house	300,000 00
Harlem Bridge, Construction of	236,494 00
Armories and Drill-rooms	125,000 00
Police Fund	120,000 00
Salaries, Judiciary	139,481 77
Salaries, Executive	27,769 18
Salaries, Legislative	9,936 33
Lighting, Cleaning and Supplies	27,000 00
Printing, Stationery and Blank Books	20,000 00
Police, Contingent Expenses	12,500 00

Some of the principal items making up the increase of taxes for city purposes for the year 1865, as compared with 1864, are as follows:

Interest on Loans, &c	$164,511 68
Battery Improvement	50,000 00
Street Commissioner Controversy in 1857	42,168 96
Lamps and Gas	137,760 00
Madison Park Iron Railing	40,000 00
Opening and Widening Seventh avenue	40,000 00
Public Charities and Correction	319,450 00
Public Instruction	200,611 76
Wharves, Piers and Slips	100,000 00
Salaries, Legislative, &c	166,250 00
Salaries, Mayor's Office	22,340 00

The creation of a paid Fire Department by the Legislature, Sewers and Water pipes, Donations, City Contingencies, City Courts supplies for Public Officers, and various other items of city expenditure, many of which, together with several of the foregoing items, were added by the Legislature, and made mandatory on the Board of Supervisors to raise by tax the amounts named, will increase the Tax-levy more than one million dollars.

The great and growing evil to which your Committee and the Board of Supervisors has so often heretofore called the attention of the public, plainly appears in the present Tax-levy, by the large sums that are added by the State Legislature, and made mandatory for the Board of Supervisors to add to the large amount called for by city and county legislation.

The local authorities are not, and certainly cannot be held responsible for these heavy additional burdens, so profusely laid upon our tax payers and tax-producers of the City and County of New-York, by a legislative body that cannot know the wants of the people, or the justice of the claims allowed, and which in many cases are in direct opposition to the often expressed wishes and action of our local authorities.

In many cases claims have been passed upon, and the amount thereof added to the Tax levy, by the State Legislature, which were of a very doubtful character, and which had been denied by the local authorities, and by the Courts decided to be illegal and unjust.

In concluding our report, we ask the most rigid examination of the various appropriations, and invite the cooperation of the Board in suggesting any reduction that the public good and the interests of tax payers and the City and County will warrant, assuring them that we will cordially unite in correcting any errors of judgment in regard to an economical expenditure of the public money.

VALUE OF REAL AND PERSONAL ESTATE *in the City and County of New-York, as assessed in 1865.*

Wards.	REAL ESTATE. As Returned by the Commissioners of Taxes and Assessors.	As Corrected by the Committee on Annual Taxes.
First	$35,249,250	$35,249,250
Second	19,930,300	19,930,300
Third	25,717,200	25,717,200
Fourth	9,411,300	9,411,300
Fifth	21,210,300	21,197,300
Sixth	13,416,000	13,416,000
Seventh	12,401,300	12,401,300
Eighth	18,391,600	18,391,600
Ninth	18,033,700	18,033,700
Tenth	9,124,600	9,124,600
Eleventh	9,461,325	9,461,325
Twelfth	18,134,195	18,134,195
Thirteenth	5,559,400	5,559,400
Fourteenth	12,086,300	12,086,300
Fifteenth	28,246,600	28,246,600
Sixteenth	18,957,450	18,957,450
Seventeenth	18,760,700	18,760,700
Eighteenth	20,797,050	20,797,050
Nineteenth	23,070,