GOOD ROADS BILL KILLED.

ASSEMBLY COMMITTEE DISAPPROVES $5,000,000 PLAN.

Albany, April 17.—The Assembly Committee on Rules to-night practically killed any attempt to pass a $5,000,000 good roads bill, as proposed by Assemblyman Lewis, of Monroe. It decided by an almost unanimous vote that as the legislature had decided to refuse canal legislation it was not wise to attempt good roads legislation on a large scale.

OPPOSING MORTGAGE TAX.

MOVEMENT TO PREVENT ITS BEING MADE A PARTY MEASURE.

[BY TELEGRAPH TO THE TRIBUNE.]

Albany, April 17.—The opposition to the Stranahan Mortgage Tax act is becoming stronger and more outspoken. Many of the Senators who attended the caucus upon the bill regret that they did so, and in the Assembly there is a strong movement among Republican members in opposition to holding a caucus on this bill, on the ground that it cannot properly be made a party measure. Mr. Allds, the Republican leader in the Assembly, when asked to-day if there would be a caucus upon the bill said: "I think it can be passed without a caucus, but I cannot say whether there will be a caucus or not."

Senator Slater, of New-York, began this afternoon collecting signatures of Republican Senators asking the caucus committee of the Senate to call another caucus upon the bill. Senator Fuller, of Kings County, went about this afternoon obtaining pledges from Republican Senators and Assemblymen that they would visit Governor Odell in his company and seek to persuade the Governor of the impolicy of passing the bill. The following Senators are said to have given their consent to attending this conference with the Governor, namely, Senators Armstrong, Audett, Cocks, Davis, Feeter, Fuller, Marshall, McKinney, Prime, Slater and Stewart. In the Assembly a similar canvass was made by Mr. Rainey, and he is said to have obtained pledges from the following Assemblymen to attend the conference in the Governor's room if one was held: Adams, Adler, Apgar, Bell, Bennett, Blackwell, Cooley, Cotton, Davis, Doughty, Henry, Landon, Mains, Morgan, Price, Remsen, Seymour, Sherer, W. H. Smith, Vacheron, Waite, Weber, Weekes and H. Wilson.

The bill having been amended yesterday so that it will not go into effect until January 1, 1902, it cannot constitutionally be considered by the Senate again for two days unless Governor Odell sends in an emergency message upon it. Senator Stranahan thought to-day that the bill would be reached in the Senate on the order of third reading to-morrow.

It was reported late to-night that Governor Odell had informed those members of the legislature who wished to have a conference with him that, the Republican Senators having made a caucus measure of the bill, he could not interfere. It is presumed that this reply of the Governor is one of the reasons which has inspired Senator Slater with the thought of securing signatures of Republican Senators to a paper calling a caucus of the Republican Senators to reconsider their action in making the bill a party measure.

WAY TO AVOID PROPOSED TAX.

Albany, April 17.—A bill which may be intended to allow private mortgage holders to evade the proposed mortgage tax bill if it is passed and becomes a law, was introduced in the Senate to-day. It was introduced by Senator George E. Greene, of Broome, and incorporates the International Realty Bond and Trust Company, of New-York City, with Charles C. Hughes, H. D. W. Langley, James P. Howe, G. A. Farnham, E. W. Davidson and Frank C. Hamilton as corporators. With a capital of $1,000,000, the company has the right on the face of the bill to take up all kinds of mortgages, and, it is believed, can make individual mortgagees members of the company, so that they can avoid taxation.

NO RAMAPO IN IT.

SENATOR BRACKETT EXPLAINS AND AMENDS HIS NEW-YORK INCORPORATION COMPANY BILL.

Albany, April 17.—The bill of Senator Brackett, which has caused considerable debate and discussion, and which is to incorporate the New-York Incorporation Company, of which John H. Pardee, Henry F. Haggerty, C. S. Hawley, David Cook, George F. Yeomans and George W. Flood are to be directors, is to be generally amended, so as to preclude any unusual powers being given to the company. It was charged that the bill might mean a new Ramapo company and that it would give great and unusual powers to a small corporation. Senator Brackett said to-night.

The bill to incorporate the New-York Incorporation Company was prepared and handed to me by Frank White, former corporation clerk in the Secretary of State's office. Mr. White is not only an accomplished lawyer, but a man of the highest integrity. There is no concealed Ramapo in the bill, no intention to exercise any banking prerogatives. The purpose and sole purpose of the bill, as explained to me, and as I believe to be true, is to confer on this corporation to be formed the right to act as designee for the service of process of foreign corporations; to act as transfer agent and to perform other similar functions for such corporations, many of which duties can now be performed only by individuals. I suspect that in many particulars it is purposed to have a corporation similar to that of the bill in New-Jersey. I have never heard of any harm from the existence of that corporation; I guess none will come from this.

However, against any possibility of any harm I have to-day amended the bill, striking out among other things the provision that the limitations of general laws shall not apply to this corporation, and have inserted a provision that the company shall not have any of the powers of a corporation organized under the transportation corporation law. This will effectually cure the notion that there is any water company concealed under the bill.

The proposed legislation takes no property, public or private. It will, I presume, result in some persons being able to engage in a business where they will make some money. If they do this without injuring the public or any private person I do not see any objection to the measure on that ground.

DECISION ON EXCISE LAW.

Albany, April 17.—The Court of Appeals has handed down a decision affirming the administration of the State Excise law. Surety companies have alleged that they are not liable for the whole amount of the bond of a liquor dealer who has been found guilty of a violation of the Excise law, but only in such cases where the liquor dealer fails to pay the fine imposed, and then only for the amount of the fine. The Court of Appeals decides that the surety companies are liable for the whole amount of the bond in each case where a violation of the law is proved. This is in accordance with a ruling of H. H. Lyman, the State Excise Commissioner.

MAYOR VETOES BROOKLYN BILL.

Albany, April 17.—A message from Mayor Van Wyck, vetoing the Remsen Bedford-ave. Improvement bill, was read in the Senate to-day, and the bill was laid aside.

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is one who grows, without interruption of health, from a baby up—except the inevitable diseases of children.

And Scott's emulsion of cod-liver oil has done more, in the 26 years of its existence, than any half-dozen other things, to make such children.

It keeps them in uninterrupted health. It is food that takes hold at once, whenever their usual food lets go.

We'll send you a little to try, if you like.
SCOTT & BOWNE, 409 Pearl street, New York.

DEATH OF CANAL BILL.

MOTION FOR $26,000,000 IMPROVEMENT PLAN LAID ON TABLE.

Albany, April 17 (Special).—The Canal Improvement bill is dead. With its proposition to expend $26,000,000 in further enlargement of the Erie, the Oswego and the Champlain canals, it rests on the official table of the Senate, not to be revived at this session.

Senator Ellsworth, who is an earnest advocate of the improvement of the State's canals, made this remarkable declaration at the termination of a speech: "To-day, I believe, practically ends the canal question for this State."

Senator Ellsworth moved that the bill be recommitted for the purpose of striking out the enacting clause, and added that it was thought wise to have the people of the State to pass upon the proposition.

Senator McCarren said:

I assume that this obituary on the canals is a source of exultation to many here. The change of front on the part of Senator Ellsworth is another instance of a quick shift. I remember how bravely he promised the other day that this canal question would be pushed to a satisfactory finish. There is a difference of opinion among commercial interests in New-York. Some do not favor expending $26,000,000, but are willing to expend $60,000,000, because the latter expenditure means real canal improvement.

Senator Ellsworth said that Senator McCarren well understood that $62,000,000 would be more than sufficient to improve the canals on the lines laid down in the $26,000,000 bill.

Senator Hill condemned the policy of abandoning the canal scheme. He said:

There are thirty-one counties that come in touch with the canal system of the State. As taxpayers and as important counties they far outrank those that have bitterly opposed the measure. I feel that the importance of this question is not realized. I cannot bring myself to vote, nor I never have voted, against canal improvement.

"I move that in the case of these funeral orations over the proposition the five minute rule be waived," said Senator Raines.

"Take care that it is not the funeral of the party that votes against canal improvement," said Senator Hill, earnestly.

Senator Green denounced the abandonment of the bill. Senator Raines said that it was plain that the minority was committed to an $87,000,000 appropriation for the canals. The majority was willing to go before the people on this proposition.

The Senate then voted on Senator Raines's motion to table a motion offered by Senator McCarren, that the bill should be amended so as to appropriate $62,000,000 for canal improvements, and adopted it by a vote of 31 to 16. The sixteen votes in opposition to the motion were given by two Republicans—Davis and Hill, of Erie County—and by fourteen Democrats, while the thirty-one votes in the affirmative were all given by Republicans.

The adoption of Senator Raines's motion lays the $26,000,000 bill on the table, where it will rest for the remainder of the session.

NEW CORPORATION LAWS.

IMPORTANT CHANGES MADE IN FORMER PROVISIONS.

Albany, April 17.—The Brackett bills, amending the General Corporation law and the Stock Corporation law, which have just been signed by the Governor, mark a new departure in regard to the treatment of corporations.

The amendments will enable corporations having a large number of stockholders to effect an extension of existence, which under the old law has been almost impossible. They also authorize the stockholders to adopt a bylaw prescribing a period not exceeding forty days prior to meetings of the stockholders during which no transfer of stock on the books of the corporation may be made. Heretofore transfers might be made upon the books of the corporation until within ten days preceding an election, so that corporations having thousands of stockholders have found it almost impossible to make up lists of stockholders in the brief space of time who might be entitled to vote at corporate elections. This act also permits the trustee or pledgee of stock to vote thereon.

The most important changes in the Stock Corporation law are the amendments by which no annual report is required to be filed unless a written request so to do is made by a creditor or by a stockholder of the corporation, and even in that case the report is not required to be verified, but merely signed by one of the officers of the corporation, and one that a stockholder is relieved from liability, except for the unpaid subscription to his stock.

The arbitrary restriction upon the power of borrowing money and mortgaging property has been removed, so that New-York State law upon that subject is now fully as liberal as the New-Jersey statute, except that the corporate property cannot be mortgaged without the consent of stockholders owning not less than two-thirds of the capital stock of the corporation. This latter requirement is merely a safeguard.

The provision in the former law requiring that a director must be a stockholder has often resulted in litigation and great embarrassment. In the amended law it is provided that corporators may provide in the certificate of incorporation, or the stockholders may thereafter provide in the bylaws, that others than stockholders may be directors.

The Brackett bills are to be supplemented by the Elsberg bill, reducing the organization tax from one-eighth of 1 per cent to one-twentieth of 1 per cent. This bill has passed the Senate, and will doubtless pass the Assembly and become a law in a few days. In addition, there is the Brackett bill amending the Business Corporation law with respect to the number of directors. If this bill is enacted, it will enable corporations to state in their certificates of incorporation the maximum number of directors without limit. Under the present business corporations law the number of directors is limited to thirteen.

THE NEW CONGRESS DISTRICTS.

CHANGES MADE—MEASURE LIKELY TO BE PASSED.

Albany, April 17 (Special).—Senator Raines submitted to the Senate this morning the plan for apportioning the Congress districts adopted by the Senate Congress Apportionment Committee, which will undoubtedly be approved by the legislature and signed by the Governor, since it has been fully considered already by the Republican leaders here. The arrangement of the Congress districts north of the Harlem River is as stated in to-day's Tribune in an Albany dispatch:

The Kings County apportionment is like the Woodruff plan. There are several minor changes in New-York, the greatest being the division of the XXIXth Assembly District under the Elsberg plan. Changes were also made in the original Raines bill division of the VIIIth, IXth and Xth Congress districts.

The XIth, XIIth and XIIIth districts remain the same as given in The Tribune of March 7, except that the XXIXth Assembly District is added almost wholly to the XIIIth District. Seven election districts of the XXIXth Assembly District, the First, Second, Third, Twenty-fifth, Twenty-seventh and Twenty-eighth are added to the XVth Congress District.

The XIVth District remains unchanged, and, as stated in The Tribune, the XVth Congress District has added to it the election districts of the XXIXth Assembly District to which reference has already been made. The boundaries of the XVIth District are changed to conform to its loss of that portion of the XXIXth Assembly District "bounded on the north by East Ninety-sixth-st. from Park-ave. to Lexington-ave.; on the south by East Eighty-seventh-st., from Park-ave. to Lexington-ave.; on the east by Lexington-ave., from East Ninety-sixth-st. to East Eighty-seventh-st., and on the west by Park-ave. from East Ninety-sixth-st. to East Eighty-seventh-st." The XVIIth and XVIIIth Congress districts are preserved as given in The Tribune.

ASK THE GOVERNOR'S AID.

MR. ORR AND MR. SHEPARD URGE RAPID TRANSIT BILL'S PASSAGE.

Albany, April 17.—Alexander E. Orr, president of the Rapid Transit Commission, and E. M. Shepard, his counsel, called on the Governor to-day to urge his assistance in the passage of the bill now held up in the Committee on Rules of the Assembly. The Governor gave a long hearing to them, as they explained the various criticised sections, but made no promises of assistance in passing the measure.

SENATOR GRADY IN PRIVATE HOSPITAL.

Canandaigua, N. Y., April 17.—State Senator Grady, with his private secretary, arrived in town last evening, and is now in a private hispital in this village. The hospital officers refuse details as to his condition further than to say that he is doing nicely.

FALSE REPORT CHARGED.

EXAMINER VANDERPOOL FINDS MANHATTAN FIRE INSURANCE COMPANY'S CAPITAL IMPAIRED.

Albany, April 17.—Francis Hendricks, the State Superintendent of Insurance, filed to-day in the Insurance Department the report of Chief Examiner Isaac Vanderpool on his examination of the Manhattan Fire Insurance Company of New-York. The report is made under date of April 15, and says that the company's last annual statement was false, and that instead of having a surplus of $38,000, it had no surplus, and its capital stock of $500,000 was impaired nearly 50 per cent. The report also says that since the beginning of this year there has been a further impairment of the capital stock, and that the stock on March 1 was impaired to the extent of 98 per cent. The examiners can find no justification for the dividends paid on the capital stock last year.

The officers of the company were heard on this report at the New-York office of the Insurance Department yesterday, and, as a result thereof, the report was immediately filed and made public. Superintendent Hendricks announces that an immediate requisition will be made on the officers and stockholders for a payment of 100 per cent of the authorized capital of the company, and that a further requisition will be made, calling on them to refund the dividend of $40,500, illegally paid in the year 1900.

The report of Mr. Vanderpool begins with the statement that the examination was made to ascertain the correctness of the Manhattan Fire Insurance Company's annual report of December 31, 1900, which declared that the company had a surplus of $38,013 55. The report then continues:

As the result of my examination I find that the company's capital stock of $500,000 was impaired on December 31 last to the extent of 49 per cent, or $245,649 88, a difference of $283,663 43 between its alleged condition as represented in the statement and that found on examination. In its annual return assets have been overstated $14,357 17, and liabilities understated $269,306 26. As this grossly misleading statement, now on file in the Insurance Department, and already published by it, purports to show to the public through the medium of an official document, viz., the "New-York Insurance Report," the condition of this corporation, as sworn to by its officers, I deem it advisable to report in detail wherein the statement made to you and now published and in extensive circulation is false.

ASSETS.

The annual statement shows gross premiums in course of collection to be $239,499 08, against which there is a charge made in liabilities of $22,668 77 for commissions and brokerage due upon these outstanding items, which would leave the net amount of the same $216,830 31. I find the net sum of these premium credits to be $202,473 14. It was found a somewhat difficult matter to determine accurately the exact sum which should be credited the company on this account under the provisions of the New-York law regulating this credit for uncollected premiums. This is due to the fact that agents' accounts are kept in such a manner as to preclude the possibility of ascertaining just what premiums outstanding pertained to policies issued during the three months immediately preceding January 1, 1901. The premiums in course of collection are therefore reduced $14,357 17.

LIABILITIES.

The amount returned for unpaid losses and claims in the annual statement is $50,668 81. I find the same to be $112,365 80. Unearned premiums are reported in the statement as being $125,472. Upon the basis provided for by the statute they amount to $215,930 91. The statement gives $89,053 75 as the sum due for reinsurance. This should be increased by $40,000. The rather serious discrepancy in this item of unearned premium fund as between the amount reported to the Insurance Department and that found upon examination grows out of the treatment by the Manhattan of its liability on unearned premium account, after taking credit for a reinsurance of the greater portion of its business, alleged to have been made on December 31, 1900, in the Erie Fire Insurance Company, of Buffalo. The understatement of $40,000 in the sum due for reinsurance grows out of this same transaction, which in brief was as follows:

Under two contracts of reinsurance, dated December, 29, 1900, the Manhattan transferred on December 31 to the Erie, by way of reinsurance therein, its entire business, excepting that written in the last four months of 1900 and in force on December 31 of that year. The Erie, however, was not to assume any liability on marine policies, nor upon any policy where the location of the property was not stated. One of the contracts referred to gave over all its term business expiring in 1902, and subsequent years. The other ceded to the Erie all business expiring during the first eight months of 1901. In fixing the unearned premium fund upon the eight months' writings of 1900 given the Erie, the Manhattan calculated the earned portion of this business upon the half monthly basis, thereby proportionately decreasing the unearned portion thereof. On the other hand, in computing in its annual statement the unearned premium liability, which was comprised entirely of the writings of the last four months of the year, it assumed to have earned one-half of these premiums, or an average of six months' earned premiums on four months' current writings. The half yearly fraction thus used for unearned produced a liability of $125,472. I find the actual unearned to be $215,930 91.

After further explanations of the methods of computation by which the false report of the insurance company was produced, the examiner gives a table showing the assets and liabilities of the company and this summary:

Aggregate assets	$772,854 52
Total liabilities except capital	762,548 83
Joint stock capital paid up in cash	500,000 00
Aggregate liabilities including capital	$1,262,548 83
Balance of capital ($500,000) unimpaired	10,296 09
Impairment of capital	489,703 31

Percentage of impairment, 98.

The increase in impairment of capital shown above, as between December 31, 1900, and March 1, 1901, of 49 per cent, is due largely to the increase in the item of borrowed money, as well as the failure to give the company credit for a loan of $100,000 made during January last upon the security of an assigned mortgage for $150,000, covering five hundred vacant lots at Clifton, Staten Island. This loan was not allowed as an asset under the insurance law by reason of the fact that the property securing the mortgage was shown to be unimproved.

Toward the end of his report Mr. Vanderpool says:

I find nothing indicating that the Manhattan derived moneys arising from the surplus profits of its business with which to pay dividends to stockholders in 1900. Notwithstanding this fact, however, a dividend was paid, representing 10 per cent upon the capital stock entitled to such dividend.

The Manhattan Fire Insurance Company has its offices at No. 47 Cedar-st., in this city, and its officers are: Daniel Myers, president; C. H. Stewart, treasurer, and James W. Durbrow, secretary. Reporters of The Tribune were unable to get interviews with any of the officers last night. At the homes of the officers of the company it was declared that they were away. The latest report of the company gives the following as directors: Frank Rockefeller, Daniel Myers, William H. Crolius, R. M. Parmely, Charles B. Squire, J. A. Beidler, C. W. Elphicke, C. H. Stewart, T. R. Fletcher, James E. Brown, W. A. Miles, James W. Durbrow, E. P. Williams, Frank B. Frear, William H. Hahn, Sumter Cogswell, William H. Baker, J. D. Bremer, Richard G. Hancock, William H. Findley and E. E. Perry. Few of the names of the directors are found in the City Directory. An effort was made to see those of the directors who are shown by the directory to live in the city, but they could not be found at their homes last night.

WORK OF ASSEMBLY AND SENATE.

Albany, April 17.—In the Assembly to-day Leon Sanders, of New-York, attacked the Elsberg Commissioner of Jurors bill for New-York and Kings County. After a discussion the bill was passed, as were also the following measures

Mr. Griffith's—To enable municipalities to accept real or personal property for library purposes by gift, such as the Carnegie gifts, and administer the same for public library purposes.

Mr. Bryan's—Appropriating $300,000 for the support and maintenance of the several State prisons and the Eastern New-York Reformatory.

The Bedell bill to license steam engineers and providing for a bureau of examination and a State examiner was killed, receiving only two affirmative votes.

When Mr. Costello's Employers' Liability bill was received in the Senate this morning objection was made by Senator Dowling to its going to third reading. Objection was also made to the advancement to third reading of the Lewis bill, making general changes in election districts.

The Committee on Finance reported favorably the nominations of officials connected with Washington's Headquarters and the Middletown Homœopathic Hospital.

The Cities' Committee reported favorably the four charter amendment bills introduced yesterday.

The bill legislating out of office the Democratic water commissioners of Watervliet was passed.

TO CHECK PIGEON SHOOTING.

Albany, April 17 (Special).—The new Slater-Bennet bill prohibiting the butchery of live pigeons at shooting tournaments will be favorably reported tomorrow morning in the Senate by the Senate Judiciary Committee. The bill is on the order of third reading, and it is expected to pass on Friday. It will then go to the Assembly, where its favorable report by the Assembly Committee on Rules and its passage by that house is said to be assured. The bill will meet some opposition in the Senate, led by Senators White and Sullivan.

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BUSINESS OF ACADEMY OF SCIENCE.

ALEXANDER AGASSIZ ELECTED PRESIDENT—PAPERS READ.

Washington, April 17.—Alexander Agassiz, of Cambridge, Mass., was elected president of the National Academy of Science to-day. He succeeds Dr. Wolcott Gibbs, of New-York, resigned. The term of the president is six years. The election of new members will be held to-morrow. A public session was held this afternoon, when several papers on technical scientific subjects were read by delegates.

APPOINTMENTS BY THE PRESIDENT.

Washington, April 17.—The President made the following appointments to-day:

CYRUS S. ROBERTS to be colonel of infantry.
OWEN J. SWEET to be lieutenant-colonel of infantry.
CHARLES K. WINNE to be deputy surgeon-general, with rank of lieutenant-colonel.
CHARLES E. WOODRUFF to be surgeon, with the rank of major.
LEONARD K. GRAVES, LUTHTR D. HOWELL and HENRY LIPPINCOTT to be assistant surgeons of volunteers, with rank of captain.
LEMUEL B. LAUGHLIN to be receiver of public moneys at Chamberlain, S. D.
CHARLES L. BROCKWAY to be register of the land office at Chamberlain, S. D.

HOBSON REPORTS FOR DUTY.

Washington, April 17.—Naval Constructor Richmond P. Hobson has reported to Admiral Bowles for special duty in the Bureau of Construction and Repair.

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