THEY MUST PAY THEIR TAXES

ELEVATED RAILROAD STRUCTURES TO BE ASSESSED AS REAL ESTATE.

An Important Question Decided by the Court of Appeals—The Judges All Concur in the Opinion that the Companies Must Pay the Tax on their Foundation and Superstructure

In the case of the New York Elevated Railroad Company against the Commissioners of Taxes and Assessments, the Court of Appeals has rendered the following opinion, all the Judges concurring:

"The Tax Commissioners of the city of New York treated the foundations, columns, and superstructure of the relator's road as real estate, and imposed a tax thereon. Whether they were justified by law in so doing is the only question now before us; and to show that they were not the learned counsel for the appellant has put the case two ways: First, that the property is not assessable as land, although in this contention, as we understand the argument, it is not denied that in a general legal sense, and aside from the immediate purpose of taxation, it would properly be regarded as real estate. Second, that by force of a statute, to the benefit of whose provisions the relator has succeeded, it is exempt from the payment of the tax imposed. The statute (1 R. S., 389, chap. 13, s. 4, p. 1) under which the proceedings complained of were had provides (section 1) 'that all lands and all personal estate within this State, whether owned by individuals or by corporations, shall be liable to taxation, subject to 'certain exemptions,' not affecting the question before us, and by section 2 the term land, as used in the chapter is to be construed to include the land itself, all buildings and other articles erected upon or affixed to the same, all trees or underwood growing thereon, and all mines, minerals, and quarries and fossils in and under the same, except mines belonging to the State; and the terms real estate and personal property, wherever they occur in this chapter, are to be construed as having the same meaning as the term land thus defined.

"Whether the property assessed, the foundations and superstructure, come within any of the descriptions above enumerated is a question of law upon the construction of the statute itself; and this has been so often given in cases quite analogous as to render unnecessary any addition to the reasoning on which they rest. That they would be fixtures at common law, as articles annexed to the freehold, is plain, both upon principle and authority. (Walker agt. Sherman, 20 Wend., 655; McRea agt. Central National Bank of Troy, 66 N. Y., 489), and that under the definition given by the statute they are subject to taxation is also too well settled to be now successfully disputed.

"In the People ex. rel. the Dunkirk and Fredonia Railroad Company agt. Cassidy and others, assessors, of the town of Dunkirk, 46 N. Y., 46, it appeared that the relator's railroad was laid upon the streets of the town of Dunkirk. The defendants styled its track as real estate and assessed it as such. In Smith agt. the Mayor, &c., of the city of New York, 68 N. Y., 552, the plaintiff's pier was constructed upon land in the harbor of New York. The pier was assessed by defendants. In both cases the assessment was upheld, because in the opinion of the Court the statute includes for the purpose of taxation any 'interest in real estate which will protect the erection or affixture thereon, and the possession of buildings and fixtures,' brings them within the term land, and 'holds them to assessment as the land of whomsoever has that interest in the real estate and owns and possesses the buildings and fixtures.' The same doctrine is asserted in the Hudson River Bridge Company agt. Patterson, 74 New York, 365, and in that case and so in the later one of Van Nest agt. the Commissioners of Taxes, not yet reported, both the cases above cited were referred to and made the basis of judgment. It has thus been declared by repeated decisions, first, that fixtures of a character not unlike those of the relator are within the above cited statutory definition of land, and so liable to taxation; and second, that the person or corporation owning the fixtures may be assessed therefor, although the fee of the land to which they are affixed may be in another; and third, whether that other is a natural person or town, or the city of New York, or liable to taxation, can make no difference; and these conclusions furnish the answer to the first position upon which this appeal is pressed.

"The remaining proposition of the learned counsel for the appellant is based upon certain provisions of law which it is claimed relieve the relator from this liability. It was organized under the General Railroad act (Laws of 1850, chap. 140) and its amendments, and so also was the West Side and Yonkers Patent Railway Company. The relator succeeded to the rights of this company (Laws of 1875, chap. 595), and under the act of 1867 (vol. 1, chap. 498, sec. 9) were required to pay a sum of five per cent. of its net income from passenger traffic upon Manhattan Island into the treasury of the city of New York in such manner as the Legislature should thereafter direct, as a compensation to the corporation of the city of New York for the use of the streets over which it extended, and which it used as provided in the statute. By section 2, Laws of 1868, chapter 855, in pursuance of section 9 of the act of 1867, before referred to, the Legislature directed that this five per cent. should be paid in January of each year, and quarter annually thereafter, to the Comptroller of the city of New York, 'for the purpose of being expended in the improvements or the appearance of the streets or places through which the railway should be constructed, by preserving or transplanting shade trees, or by other embellishments or improvements of awning and sidewalk structures which may tend to render the general condition and appearance of the streets aforesaid satisfactory to the citizens dwelling in or frequenting the same.' And section 3 of the same act provides that this 'payment shall be the final compensation in full for the use and occupation of the streets by said railway as provided by law, and shall constitute an agreement in the nature of a contract between said city and company, entitling the latter, or its successors, to the privileges and rates of fare heretofore or hereinafter legalized; and the Mayor, in behalf of the city, was thereby authorized in case of any default in payment as aforesaid, to sue for and collect at law any arrearages in such payment, and the claims of the city therefor were decided to constitute a lien on the railway of said company, and priority over all others was given to it. By section 4 it is also provided that the compensation named in the preceding section is to cover all claims for removal of structures owned by individuals or companies.

"There is not in the provisions referred to, or in any other part of the statute to which our attention has been called, nor elsewhere, so far as we can discover, any express exemption of any part of the property of this corporation from taxation. If such exemption had been intended, it would not have been left to inference, for that cannot be indulged in against the State. Moreover, the statutes from which we have quoted, and it is upon these parts that the relator relies, seem to us very precise and unambiguous. The terms used declare the intention of the Legislature, and both are satisfied by a construction which imposes a contract liability for a specific purpose upon the object of the grant. Its provisions cannot go further. The privilege claimed by the relator is an exemption which trenches on the general right of every citizen to have all property contribute to the expenses and cost of government. As it relieves the one claiming it, so it would increase the necessary burden of the other. Such a consequence could be given only to clear language. An intention to that end is not discovered. The contribution exacted by the statute is expressly applied to remedy evils and relieve injuries which would have had no existence except for the interference by the relator with the streets and avenues of the city, and it is, as the statute itself declares, 'compensation for the use and occupancy of the streets.' No other effect can be given to it. It in no respect changes the relator's position in reference to taxation, nor does it add another exemption to those specified in the general law controlling it. By that law the relator's property is subjected to taxation for purposes indicated by the State. By the various special statutes above cited it is permitted to enjoy privileges upon terms which those statutes indicate. A compliance with those terms constitutes the consideration upon which the contract embodied in the statute was entered into. Its limits are defined, and cannot be so extended as to interfere with the general law of the State, or relieve it from a participation in the common burden. Taxation is the rule, and exemption cannot be established by doubtful implication. (People ex. rel. M. F. Insurance Co., 76 N. Y., 64.) It would be unreasonable to suppose that the Legislature would effect a measure of so much importance as the one claimed in this case without giving a formal and explicit expression of its intention; but we find there no ground on which that implication can rest. There is no connection between the two statutes, and we discover in the one relied upon by the appellant (Laws of 1868, chapter 855) no intention on the part of the State to make any deduction or abatement of any taxes, charges, assessments, or impositions to which it might, except for this statute, be entitled to, and certainly none to relinquish all right thereto or to the effective means of enforcing payment of the sum due to it, in exchange for a dividend to be computed upon that uncertain and fluctuating quantity resulting from corporate management and bookkeeping known as net income.

"We have examined the various cases placed upon the appellant's points in support of the proposition we have now considered, but find that they were decided under statutes which in express terms exempted the property in question from taxation (Home R. R. Co. agt. Mayor, &c., 14 Geo., 275; Home of the Friendless, 8 Wallace, 430; Tomlinson agt. Branch, 15 Wall., 460; Humphrey agt. Pegues, 16 Wall., 244; Pacific R. R. agt. McGuire, 20 Wall., 36), or under a charter which converted it into personal estate, or into a system of law by which the railroad was regarded as a public easement, the works created by the corporation as public works, and so in like degree, and for the same reason as State houses, forts, arsenals, and other structures appropriated to public uses, exempt from taxation.

"The reasoning of the Court in the Mayor, &c., vs. Baltimore, &c., Railroad, 6 Gill & H. 288, sustains the decision now under review; for, as there the property then in question was held to be exempt from taxation, it was because the statute of the State where the company was incorporated declared that it should be.

"It is needless to say that none of these cases are to be found in the legislation of this State.

"The judgment should be affirmed. All concur."

THE HUDSON RIVER MYSTERY.

Why the People of Tivoli Believe that a Drover was Murdered on the Escort.

ROXBURY, Nov. 12.—It is generally believed in Tivoli that a murder was committed on Wednesday morning just after the steamer Escort left the landing at that village. The impression is that a drover was robbed on the steamer and thrown overboard in order to cover up the crime. Just after the Escort left Tivoli on Wednesday morning cries were heard from some one in the river. Capt. Ruton says that no one was lost from the boat, and that no drover was missing at any point. Nine drovers were on board the Escort. Three landed at Germantown, two at Catskill, and four at Stuyvesant, all above Tivoli. The Captain, however, admits that several of his deck hands heard cries immediately after the steamer drew out from the landing at Tivoli. The men who heard the cries were James Van Slyke, fireman, and Charles Homan and George Forsythe, sailors. The men say that the shrieks were distinctly heard, but they were unable to understand the words. Capt. Ruton expresses the belief that the cries came from the victim of a passing railway train. He explains that the double railroad track at that point was parallel with the river at a distance of about three or four feet from the edge of the quay, and he is inclined to the opinion that some poor fellow, who happened to stray on the track in the fog and darkness, was caught by the cow-catcher of a passing locomotive and hurled into the river. Accidents like this, says the Captain, are of frequent occurrence on similarly constructed quays. Those only who are directly connected with the Escort attach value to this explanation. It would be impossible for a man to be knocked off the track at Tivoli without being seen by the railroad employees. The flagman stationed north of De Pyster's dock saw no man on the track. None of the other employees on the track or at the station saw any one on the track. No person about Tivoli is missing. A local newspaper man says that he learned from trustworthy sources that Capt. Ruton told Mr. Pritchard, agent of the Hudson River Railroad at Stuyvesant, yesterday that he was one ticket short on the Wednesday morning trip.

Two suspicious looking men, it is said, were seen to leave the Escort at Malden, and Eugene Barritt of Saugerties says that the two men mentioned were seen at that village on Wednesday. One offered for sale a coat for $1.50, and also offered a watch for sale. He says that he saw one man walking around the Ulster Iron Works, on the south side of the creek, in his stocking feet, carrying a boot in each hand. A drover of Tivoli, named Gross, says that a one-legged drover took the Escort at Stuyvesant on Tuesday, and has not been seen since the boat left Tivoli on Wednesday morning. Others corroborate Gross's statement. There seems to be no doubt that a foul deed was committed, and at Tivoli the general opinion is that the steamer Escort was the scene of the murder. The missing drover and the missing ticket, with the suspicious persons at Malden and Saugerties, are the main themes of discussion among the villagers. The authorities only seem to lack interest in the affair. So far, no effort whatever has been made by Dutchess County officials to recover the body and fathom the mystery.

Capt. Ruton denied in this city that there was any unusual noises or commotion on board after leaving Tivoli. The purser of the Escort, Peter Acker, said on Wednesday that the names of the stateroom and berth passengers are registered when they get on board at New York, and the numbers of their berths or staterooms are set down opposite their names respectively. Then each passenger pays his fare and receives a ticket. On getting off from the boat an official stands at the gangway, and the passengers have to give up their tickets before they go ashore. On the night when several men on the Tivoli dock heard from the water a man's voice crying for help, the Escort took forty-seven passengers. The books show it now, the purser said, and the tickets taken at the gangway tallied with the number of names on the register. Mr. Acker was sure that none of the passengers could have been made away with without being missed in the morning, because nearly all, if not all, the passengers now travelling on the boat are drovers and shippers, who come to New York regularly in the course of business, and they are known to the officers of the Escort. In the height of summer such a crime as is alleged might have been committed, and the steamboat's officers could not contradict it with such positive assurance as they now can. The purser added that he knew that no suspicious persons or any other persons were lounging in the main hall of the steamboat. He had promenaded the main cabin first at Malden, as was his custom, to see whether the lights were all right. Mr. Acker believed that the story about the man sleeping on a sofa and strange men hanging around had been started in Tivoli, and was without foundation.

INNOCENT CONFIDENCE.

Youthful Detective Cosgrove Receives an Offer from a Female Pickpocket.

Detective Frank Cosgrove is one of the youngest officers attached to Police Headquarters. His features beam with youthful beauty, and he has not been long enough in the business to have lost his natural expression of frankness and innocence. Yesterday he was standing at the corner of Fifth street and the Bowery, when a large woman planted herself in front of him and expressed a wish to speak to him. He meekly followed in the direction she indicated, and in a more retired part of Fifth street she asked him if he knew of anybody who wished to buy a watch. The young detective veiled his interest under an affectation of indifference, and questioned the woman in an apparently careless manner. She responded promptly, and rattled on carelessly. "The watch," she said, "is a corking good one. I took it from an old man last night at Eighth street and Third avenue. I am not a pickpocket, but I can ring a watch as well as any of them. I could put the watch up for $25, but there is no satisfaction in that. Now, if you will get a man to take it for $35 you may have $5 of it. It's worth more than that."

She showed a heavy-cased gold watch. Detective Cosgrove took her to Police Headquarters, but she did not know where she was going until she was before the desk in the detective office. She was very much affected by the discovery of the character of the mild-looking youth whom she had accosted. She said her name was Jane Clark; that she was a servant, and that she was married and lived at 226 West Eighteenth street. She was locked up. The watch is a Waltham movement, with gold cases.

Election Case for the Grand Jury.

John William Lee testified before United States Commissioner Deuel yesterday that he registered as a voter at the election from his place of residence, 48 Monroe street, in the Seventh Election District of the Fourth Assembly District. On the day before the election he was dispossessed by his landlord, and moved his furniture to 66 in the same street, where he slept the night preceding the election. When he went to vote he was challenged by the landlord of 48. The inspectors at first declined to take his vote, but, after debate, Inspectors Timothy Ryan and Robert H. Caldwell voted to administer to him the statutory oath provided in the State law, and Inspectors Hugh J. Christie and Thomas F. Maher acted not to administer the oath. Inspectors Maher and Christie waived examination before the Commissioner yesterday, and gave bail to await the action of the Grand Jury. Inspector Ryan was discharged.

Caught at Shoplifting

Two well-dressed young women entered the dry goods store of Ludwig & Heather, 28 West Fourteenth street, yesterday afternoon, and went up to the hosiery counter. A clerk saw one of them, Mary Hill, place a pair of stockings in her pocket. He notified Mr. Ludwig. Mr. Ludwig watched and saw the other woman, Emma White, also place a pair in her pocket. He accused her of the theft, and she gave back the stockings and asked him not to prosecute. Mary Hill also gave up the stockings she had taken. They were taken to Inspector Dilks's office and searched. Handkerchiefs were found on Emma White, which Mr. Ludwig said were his. The women were taken to the Jefferson Market Police Court. Emma White was committed on two complaints and Mary Hill on one complaint.

Fifty Dollars for a Kiss.

KINGSTON, N. C., Nov. 12.—A rather remarkable kissing case was disposed of yesterday. S. C. Spence, a well-to-do and intelligent merchant, was sentenced to thirty days' imprisonment in jail by a magistrate's court for an attempt to kiss Mrs. M. E. Waller, a lady highly connected. Spence's counsel took an appeal to the Superior Court of the county. Yesterday the case was submitted to the jury, who returned a verdict of guilty, and Judge Gudger reaffirmed the thirty days' imprisonment, but afterward changed the penalty to a fine of fifty dollars. The court expressed sincere regret that the law limited the punishment as it was, as it was satisfied that the offence merited a much heavier sentence.

A Murderer Arrested.

CHICAGO, Nov. 12.—Irwin O'Donnell, Superintendent of Police, to-day arrested John McMahon for the murder of Bernard Riley in an election riot at the Democratic Convention in the Fifth Ward of Philadelphia last December. The shot which killed Riley was intended for the notorious Ambrose William M. Mullen. Two men were arrested at the time, but released. A requisition has been obtained in Harrisburg, Pa., and officers are expected here on Sunday to take McMahon back to Philadelphia.

To be Hanged on Jan. 14.

ANNAPOLIS, Md., Nov. 12.—Gov. Hamilton has issued his warrant to the Sheriff of Somerset County for the execution on Jan. 14, 1881, in that county, of William Wellington Scott, convicted of the murder of William Fountain, alias William Johnson, on the 20th of July last.

AN ORPHAN GIRL'S ARREST.

Accused of Starting Five Fires in a Brooklyn Dwelling House.

An explanation of the five mysterious fires in the attic of the residence at 430 Tompkins avenue, Brooklyn, was yesterday reached. Mary Devine, a fourteen-year-old orphan girl, who was employed by Mrs. Richard Cornwell, one of the occupants of the house, was arrested. The fires have caused great excitement in the vicinity, and although they were all put out before any damage was done, the families of Richard Cornwell and J. Hallman, who occupied the house, were in constant fear. The first fire occurred on last Friday afternoon. Within the next thirty hours two more fires occurred. On Wednesday afternoon another fire was discovered in the attic in a basket of papers in the same place where the others had been. The police had tried after each fire to detect the incendiary, but in vain. The families in the house were friendly with each other, and no one was suspected. A hole was found in the brick wall which separates this house from the house at 432 Tompkins avenue, but none of the neighbors there was suspected. There was a story circulated that the house was haunted, and that ghosts were lighting the fires. A large number of persons collected about the house, watching for some fresh outbreak of the fire. What rendered the fires the more puzzling was the fact that the house, which was owned by Mr. T. J. Ripley, was not insured.

The families became so alarmed at the repetition of the fires that they arranged to leave the house. They were engaged in moving when the fifth fire was discovered. This time it was burning beneath the floor of the bath room, among some rags and papers. There was a board loose in the bath room floor, and it was evident that it had been lifted to start the fire. Yesterday, Miss Garnett, who lives near by, informed Detective Kelly that she saw Mary Devine in the bath room with the loose board and some papers in her hand. When arrested Mary Devine admitted that she had caused the fifth fire by treading upon a match, but she denied all knowledge of the cause of the other fires. She has been in Mrs. Cornwell's employment about four months, and seems to be a singular child. She was held by Justice Walsh for examination.

DISCOVERED THROUGH A LETTER.

The Story of Charles M. Edgar's Alleged Bigamy, as Told to Justice Walsh.

Charles M. Edgar, a clerk, aged 45, who was arrested in his residence at 234 South Second street, Brooklyn, on Thursday night, was before Justice Walsh yesterday, in Brooklyn, on a charge of bigamy. It is alleged that in September last he married Miss Lillian Cocks, the daughter of Mr. John T. Cocks, a baker of 290 Grand street, Brooklyn, while he had a wife already living at 1 Union street. When Edgar married Miss Cocks he was supposed to be a prosperous merchant with $10,000 in bank, but after his marriage he borrowed $100 from his father-in-law to furnish his apartments. A few days ago the bride, in searching through her husband's pockets, found a letter addressed to him as "Dear Father." It was signed by his son, who is at school in New Jersey, and who wrote that his mother was well and would like to see my papa." This was a revelation to the girl which staggered her. She told her father of her discovery, and he at once began an investigation, which resulted in the discovery that Edgar, instead of being a widower, had a wife and one child in addition to the son at school.

When Edgar was arrested he said that he had obtained a divorce from his first wife. Subsequently, however, he said that a lawyer had told him that he was divorced. Justice Walsh committed Edgar to await examination. Miss Cocks, who is about 20 years old, is much overcome by her supposed husband's perfidy, as she was tenderly attached to him.

Trouble About the Ladies' Mining and Stock Exchange.

Kate M. P. O'Reilly, one of the losers to the extent of $2,500 by Mrs. Marion E. Warren, proprietor of the Ladies' Mining and Stock Exchange, late at 23 Union square, has obtained an attachment from Judge Donohue of the Supreme Court against Mrs. Warren. The plaintiff opened an account with Mrs. Warren on Sept. 6, and on Oct. 11 she alleges that she left with her three $1,000 second consolidated mortgage bonds of the New York, Lake Erie and Western Railroad Company, to be sold for plaintiff's account. Mrs. Warren sold them at 109½, realizing $2,718, which, by a written agreement, she was to keep for ten days, to be used for the benefit of the plaintiff, and at the expiration of the ten days the money was to be returned to the plaintiff. Mrs. Warren received in all about $5,000 from the plaintiff, of which she retains $2,500, and refuses to hand it over to the officers of the Escort. In the height of summer such a crime as is alleged might have been committed, and the steamboat's officers could not contradict it with such positive assurance as they now can. The purser added that he knew that no suspicious persons or any other persons were lounging in the main hall of the steamboat. He had promenaded the main cabin first at Malden, as was his custom, to see whether the lights were all right. Mr. Acker believed that the story about the man sleeping on a sofa and strange men hanging around had been started in Tivoli, and was without foundation.

Accused of Highway Robbery.

Henry Kirby of 90 Monroe street, at 10 o'clock Saturday night, Oct. 29, was walking through Water street, when he was attacked by three men, knocked down, beaten, kicked, and robbed of $19. In the Essex Market Police Court yesterday Policeman Macauley of the Delancey street police arraigned before Justice Morgan James Curry of 223 West Thirty-first street and Jas. McCarthy of 224 Madison street, whom he had arrested from the description left by the complainant. James Hicks of 311 Water street, who was summoned as a witness, said that on the night in question he heard Henry Kirby's cries for assistance. He looked out of the window, saw the two prisoners and a third man fighting in the street, but was so disgusted at the performance that he went to bed. Twenty minutes later he heard Cruly of 354 Water street was going home at the time, and fully identified the accused. Both were held in default of $4,000 bail for trial.

A Worthless Check.

Jeremiah Lewis, who represented himself as Alexander T. Duncan, a nephew of William Butler Duncan of the late firm of Duncan, Sherman & Co., and thereby obtained money upon a worthless check from John A. Oxley, proprietor of the Central Hotel in Sixth avenue, was arraigned in the General Sessions yesterday for sentence under his recent conviction. Recorder Smith sentenced him to the penitentiary for one year, to pay a fine of $25, and to stand committed, a day for each dollar, until the fine is paid.

Wanted—Females.

A.—UP-TOWN ADVERTISERS. May leave their favors for THE SUN at the only authorized up-town advertisement offices, 1,328 Broadway, corner of 31st st., till 9 P. M., and 308 West 23d st., corner of 8th av., till 8 P. M. 760 3d av., corner of 47th st., till 8 P. M. 92 East 14th st., corner Union square, till 8 P. M. No extra charge.

A WOMAN to do chamber work and assist in kitchen of restaurant. 104 East 423 st.

A GOOD, smart girl to do kitchen work in a dining saloon. 108 South st.

BOOK FOLDERS and stitchers wanted; steady work at good prices. FOOTE, 118 Duane st.

FUR TRIMMERS wanted. Only those who can do fine work need apply before 9 A. M. to M. M. BACKUS & CO., 730 Broadway, opposite Grace Church.

FUR SEWERS.—Good fur sewers may secure steady work and good wages at 449 Broadway.

FUR CUTTERS and sewers on squirrel wanted. 160 Mercer st.

GIRLS may learn thoroughly any sewing machine for 50 cents at the sewing machine school of the Brooklyn Children's Aid Society, 61 Poplar street, bet. Hicks and Henry sts., near Fulton. Hours, 9 to 5 o'clock.

SEWING MACHINES rented, sold; liberal terms; beautiful cabinet, half-cased, $7 up, warranted. 23 Greenwich av., near Jefferson Market, and 137 East Broadway, near Canal st.

SEWING MACHINES, all kinds $7; warranted for 5 years; any machine. 204 East Broadway, junction Grand; 364 Broome st., between Elizabeth and Mott.

20 NEW SHIRT IRONERS wanted at 188 and 190 West Houston st., top floor.

Wanted—Males.

A.—OVERCOATS AND ULSTERS for Men, Boys, and Children.—Men's overcoats, $4, $5, $6, $7, $8, $10, $12; boys' overcoats, $3, $4, $5, $6, $7, $8; children's overcoats, $2, $2.50, $3, $3.50, $4; also splendid assortment medium weight overcoats. J. L. DAVIES, 172 Bridge st., near High, Brooklyn.

A.—HOSTLER, $10; salesman for shoes, $10; jewelry, $15; furs, $12; oil painting and frames, $20; cook, valet, men for stores. 733 Broadway.

A.—WANTED—Receiving clerks, $10 week; dry goods salesman, $20; parcel clerk writers, $8 week; watchman. 1,329 Broadway.

A.—MEN'S overcoats (second-hand) $4, $5, $6, $8; suits $5, $6, $8, $10. Cameron, Agt., 85 Sands st., B'klyn.

A WOOD WORKER accustomed to sleighs at GUILFOYLE'S carriage factory, 233 West 50th st.

ADAMS PRESS FEEDER. Apply to BAKER & GODWIN, 25 Park row.

A FIRST-CLASS hand on hard wood work. Apply at sash shop, 368 3d av.

A GOOD BUTCHER wanted at 594 2d av.

BRASS MOULDER wanted; nice, steady job for a good man who can do all kinds of work. Address, stating experience and wages expected, STEADY, Sun up-town office, 1,238 Broadway.

BOOK COMPOSITORS. Apply to BAKER & GODWIN, 25 Park row.

BOY to feed on Liberty presses. Inquire at 131 William st. HENRY H. PRICE.

BOY wanted to open oysters; must be good opener; wages, $5 per week. Apply 10 A. M. 52 3d av.

COMPANY GOING WEST Nov. 16 from the Children's Aid Society, 10 East 4th st. Poor families with children assisted to reach the West. Homeless boys and girls provided with homes. Call at once.

CYLINDER PRESSMAN; good man. Apply to D. C. HAYES, 11 Spruce st.

DANIELL & SON want neat, intelligent, respectable cash boys; bring references. Broadway and 8th street.

GOOD JOB RULER at 56 and 58 William st. FOSTER & SMITH.

GORDON FEEDER.—Call early; no learners need apply. 7 Lispenard st.

HARNESS MAKER.—A man who can repair and stitch well; steady work. Call at 17 Montgomery st., Jersey City.

MACHINIST wanted on tools and brass work at 106 Cannon st.

PIANO TUNER wanted; steady work. MAXWELL, 89 East 13th st., near Wallack's.

PLUMBERS wanted. 26 East 19th st.

RUBBER wanted at CHRISTIE'S piano factory, 215 West 38th st.

TO HORSESHOERS.—A good floorman wanted. 1st av. and 28th st. JOHN WOODS.

WANTED—A smart, quick boy; must know how to ship goods and make himself generally useful; first class references required. Apply, between 9 and 10 A. M., to KLIM BROS., 99 Prince st.

WANTED—A first-class man who understands putting together and hanging chandeliers. W. C. VOSBURGH, gas fixture manufacturers, 273, 275, and 277 State st., Brooklyn.

WANTED—A confectioner and cake baker; must be first-class on all varieties and American goods and furnish good references. R. L. C., box 139, Sun office.

WANTED—Composition ornamenters on picture frames. Apply to E. B. FURDY & CO., 42 to 48 West 13th st.

WANTED—Smart cash and errand boys; must reside with their parents and come well recommended. F. O'DONOGHUE, 38 East 14th st.

WANTED—100 tinsmiths; also boys for soldering. Apply after 8 A. M. at factory, North 24 st., between 4th and 5th sts., Williamsburgh.

WANTED—A good plumber and gasfitter; one used to jobbing work; steady. 275 1st st., Brooklyn, E. D.

WANTED—25 to 30 floor layers and partition builders. C. BANBACK, 118th st., bet. 1st av. and av. A.

WANTED—Good fur cutters and nailers at CHARLES A. HERPICH'S, 93 Mercer st.

WANTED—A young man to work in oyster house. 173 Broadway, Williamsburgh.

WANTED—Polishers on skates. J. KELLEY, 522 West 26th st.

WANTED—A second hand at the National Baking Co.'s, 155 Newark av., Jersey City.

WANTED—A gold cutter. Apply to H. WILSON, 173 Thompson st.

WANTED—Two good carpenters. 41 Borden av., Hunter's Point.

WANTED—A good vise hand. 144 Chambers st., top floor.

YOUNG MAN or woman experienced in laying gold leaf. Address B. W., box 149, Sun office.

3 BELT MAKERS—First-class hands. FITZGERALD'S leather belting manufactory, 62 Centre st.

5 POUNDS pure tea, $1; guaranteed worth $2. Japan, Oolong, green, mixed, all same price. SAMPLE TEA CO., 293 Pearl and 40 Fulton st.

50 BOYS wanted from 14 to 16 years of age; increased wages. Apply, with recommendations, to American District Telegraph Co., 52 South 5th av.

Situations Wanted.

SITUATION wanted by middle-aged man, formerly on Boston police, as day or night watchman in bank or other building, or in any position where faithful and reliable man is needed; fair penman; quick and correct at figures; best Boston reference. Address BOSTON, box 140, Sun office.

TO Boss bakers.—First-class bread and cake bakers can be had at 125 East 11th st., near 3d av.

Musical Instruments.

A FEW SECOND-HAND WEBER PIANOS at very great bargains; some of them used but a very short time by our best musicians and really almost as good as new; fully warranted in every respect. Please call at the WEBER warehouse, 5th av. and 14th st.

A GREAT VARIETY of new and second-hand pianos and organs, at very low prices, for rent and installments; organs from $12 per month upward; open evenings. T. L. WATERS, 14 East 14th st.

A.—$125—Grand square 7½ oct. piano and stool; open evenings. GOLDSMITH'S, 59 Bleecker st.

A LADY will sell rosewood 7-octave pianoforte less than $100. 226 East 30th st., near 3d av.

BARGAINS.—Pianos, $45, $50, 7-octave, $75 upward; largest assortment of new and second-hand pianos of celebrated makers; organs, $28 upward; in standards and renting a specialty. HORACE WATERS & CO., 826 Broadway.

CHICKERING PIANO—Sacrifice; new, $5 to $15 monthly payments; organs, $2. Sue PHILLIPS, 16 East 16th st.

MASON & HAMLIN ORGAN CO., 46 East 14th st., UNION SQUARE, manufacturers at best cabinet or parlor organs in great variety; $25 and upward, or $6.28 per quarter and up. Catalogues free.

SECOND-HAND pianos, organs bought and sold; money loaned. MAXWELL, 89 E. 13th st., n. Wallack's.

WILCOX & WHITE ORGANS for parlor, school or chapel use, are the best reed organs made; warranted for 6 years; brilliant and beautiful in tone; handsome cases; prices lower than any other; installments taken; terms easy; four new organs, a little shop-worn, will be sold very low. W. A. POND & CO., 25 Union square.

$5—CHICKERING'S! $1, organs, rented; pianos, astonishingly low prices before removing. BIDDLE, 13 Waverley place.

$125—ELEGANT carved piano; new uprights, low rents; jubilee organ, $25; rent, $1. 12-stop organ, $50; music quarter price. GORDON & SON, 13 East 14th st.

Religious Notices.

DELIVERANCE.—Charles W. Sawyer will speak on Gospel temperance at Cooper Union Sunday evening. Singing, 7:30.

FORSYTH ST. M. E. CHURCH.—Rev. A. C. Morehouse, pastor. Preaching by Rev. James Birch, the eloquent revivalist, Sabbath and through the week, assisted by Howell Gardiner, the converted pugilist.

GOSPEL TEMPERANCE REVIVAL.—Byron L. Fox, assisted by Sawyers Brothers, every Sunday, 3:30, Franklin Hall, 341 av., corner 16th st., South Brooklyn; every Monday evening, 307 Baltic st.; every Tuesday evening, Hillside, L. I.; Friday evening, 338 12th st.; Friday evenings, 150 224 st. No collections. Cross Fulton Ferry, take Greenwood cars. These meetings are under the auspices of the Franklin Division Sons of Temperance.

MADISON AVENUE REFORMED CHURCH, corner 57th st.—Rev. Howard A. Reed, pastor. Divine service at 11 A. M. and 7 45 P. M. Sabbath school at 3 P. M. Strangers cordially invited.

Business Chances.

DRUG STORE FOR SALE—Situated in one of the most thriving manufacturing towns in New England, no petty business street; no other drug stores, and, if applied for soon, can secure a good paying business on reasonable terms. Address at once Lock Box 53, Southington, Conn.

FOR SALE—A grocery store doing a good business; its rent and expenses very low; reason for selling, old age and failing health. Call one week at 852 Madison st., in the store.

Newspaper Advertising Bureaus.

A 5-LINE ADVERTISEMENT inserted one time in 170 newspapers for $10. Estimate pamphlet free. GEO. P. ROWELL & CO., 10 Spruce st., New York.

Amusements.

AMERICAN INSTITUTE EXHIBITION. 2D AND 3D AVS., BETWEEN 63D AND 64TH STS. NOVEL MACHINERY, CHOICE PRODUCTS. Machinery in operation 10 to 12, 2 to 5, 7 to 10 o'clock. ARBUCKLE'S NINTH REGIMENT BAND. Concerts Afternoon at 3, and evening at 8 o'clock, the Great Virtuoso as Conductor and Cornet Soloist. Tickets can be bought at all stations on Second or Third Av. Elevated Railroad for 50 cents, good for admission and passage both ways. Tickets can be purchased at entrance to Exhibition at following rates: Three admissions, $1; 5 admissions, $1.50; 10 admissions, $2.50; single admission, 50c; children under 10, 25c.

WINDSOR THEATRE, Bowery, below Canal st. POSITIVELY LAST TWO PERFORMANCES OF AMERICA'S GREATEST ARTISTE, CHARLOTTE THOMPSON. Who, by SPECIAL REQUEST, will appear in her WORLD-FAMOUS character of CAMILLE. GRAND FAMILY MATINEE TO-DAY AT 2. GRAND FAMILY MATINEE TO-DAY AT 2. Next week—Mr. F. S. CHANFRAU in KIT.

HAVERLY'S 14TH ST. THEATRE. J. H. HAVERLY, Proprietor and Manager. THIRD WEEK. Rice's Surprise Party. In the Grand Comic Spectacular Extravaganza, Revels. LAST MATINEE TO-DAY. LAST PERFORMANCE TO-NIGHT. Louis Aldrich and Charles T. Parsloe in MY PARTNER. Every evening until further notice; matinees for ladies and children Wednesday and Saturday.

HAVERLY'S NIBLO'S GARDEN THEATRE. LAST MATINEE TO-DAY. LAST PERFORMANCE TO-NIGHT. Louis Aldrich and Charles T. Parsloe in MY PARTNER. Next Monday, KIRALFY BROS.' Great Spectacle, "Enchantment." Beautiful Scenery, Novel Specialties, and Superb Costumes.

ACADEMY OF MUSIC. TO-DAY. Grand Matinee this SATURDAY, Nov. 13, at 2 o'clock. RIGOLETTO. Signori RAVELLI, GALASSI, MONTI, Mlle. BELOCCA, and Mme. ETELKA GERSTER. Director of the Music and Conductor.....Signor ARDITI. SUNDAY, Nov. 14. Rossini's STABAT MATER. MONDAY, Nov. 15, LUCIA DI LAMMERMOOR. GERSTER. WEDNESDAY, Nov. 17, I PURITANI. ETELKA GERSTER. FRIDAY, Nov. 19, LA TRAVIATA. ETELKA GERSTER. Box office open from 9 till 5.

STANDARD THEATRE. B'way and 33d st. WM. HENDERSON, Proprietor and Manager. INSTANTANEOUS SUCCESS of the comedians, ROBSON and CRANE, ROBSON and CRANE, in their new speculative comedy, SHARPS AND FLATS. SHARPS AND FLATS. MATINEE TO-DAY AT 2.

CHEAPEST BOOKSTORE. CHEAPEST IN THE WORLD. CHEAPEST BOOKSTORE. NEW CATALOGUE, THE BOOK BOOM, FREE. LEGGAT BROTHERS, LEGGAT BROTHERS, LEGGAT BROTHERS, LEGGAT BROTHERS, LEGGAT BROTHERS, 3 Beekman st., opposite Post Office, New York.

THEATRE COMIQUE, 514 BROADWAY. HARRIGAN & HART.....Proprietors. JOHN E. CANNON.....Manager. Every evening and Wednesday and Saturday Matinees, HARRIGAN & HART will present Edward Harrigan's popular issue, the MULLIGAN GUARD PICNIC. New music by BRAHAM. New scenery by Witham. Mechanical effects by Cutler.

UNION SQUARE THEATRE. Proprietor and Manager.....Mr. A. M. PALMER. Every Evening at 8, Saturday Matinee at 1:45, Sardou's great drama in 5 acts, DANIEL ROCHAT, the best play in the long list of Union Square successes. Seats secured two weeks in advance by mail, telegraph, or telephone.

ABBEY'S NEW PARK THEATRE. "The handsomest theatre in the Metropolis." HENRY E. ABBEY.....Lessee and Manager. EVERY NIGHT AND SATURDAY MATINEE. NEW PLAY. NEW CAST. THE LEGION OF HONOR. NEW SCENES. NEW EFFECTS. CLARA MORRIS MATINEES, TUESDAY AND THURSDAY of next week, ARTICLE 47.

HAVERLY'S FIFTH AV. THEATRE. 28th st. and B'way. J. H. Haverly, Prop'r & Manager. LILLIAN SPENCER. LAST WEEK. NORA O'NEAL'S VOW. LILLIAN SPENCER. LAST MATINEE NORA'S VOW. LILLIAN SPENCER. SATURDAY. NORA'S VOW. HAVERLY'S FIFTH AV. THEATRE. *.* THE McCULLOUGH SEASON. *.* The sale of seats for the McCullough season is now in progress at the box office. Mr. McCULLOUGH'S engagement will commence on Monday evening, Nov. 15, with a splendid revival of "VIRGINIUS."

BOOTH'S THEATRE. ENGAGEMENT OF SARAH BERNHARDT. MATINEE TO DAY AT 2. AD RIENNE. THE GUY NOR. Order carriages for 10:45. Seats secured 2 weeks ahead.

MADISON SQUARE THEATRE. 24th st. and Broadway. Steele MacKaye, Manager. HAZEL KIRKE. 287th Performance. HAZEL KIRKE.