A SENSIBLE TAXATION PLAN.

NO TAXES TO DRIVE BUSINESS OUT OF THE STATE.

The Uniform Taxation of Immediate Competitors—Limitation and Simplification of Primary Taxation—What Should be Taxed

Taxation proposed to be limited to land and to a few classes of direct business competitors, but to be imposed uniformly on all immediate competitors in each class of business made subject to taxation. The following is an outline of the proposed method of taxation:

1. "Taxable property" to consist only of real estate, and made the only subject of general taxation.
2. A State tax of two per cent on the gross earnings of all street, elevated, or steam railroads.
3. A State tax of three per centum on the premiums of fire and marine insurance.
4. A local annual tax of one and one-half per cent. on the value of the shares of national and State banks, and of the shares of certain designated competing moneyed corporations, other than savings banks, engaged in the business of receiving deposits and loaning money, and on the capital "employed" by all competing private bankers, who may be engaged in the like business or banking, by both receiving deposits and loaning money.
5. A local tax of two per cent. on the amount of illuminating gas sold by gas companies.

Estimated State tax, under the proposed system of taxation, from the earnings of railroads and from the premiums of fire and marine insurance, $3,500,000 per annum. This is more than sufficient to pay the interest on the State debt and the total expenses of the State Government, and no other State tax would be required except to distribute for the support of public schools.

Estimated annual local taxes derived from banks, banking corporations, divided into shares, and capital employed by competing private bankers, and from the sales of illuminating gas by incorporated gas companies, $3,500,000.

Estimated total receipts, State and local, therefore, other than from real estate, $7,000,000, and this is a sum larger than was collected last year by our present unequal, arbitrary, and vexatious system of taxation of personal property in the entire State. The total assessment of personal property in the State in 1879 was $322,000,000, which, in cities, villages, and towns, was taxed on an average of about 2 per cent., and which did not produce, therefore, an aggregate State and local revenue of more than $6,440,000.

The proposed modification of our tax laws is based upon the principle that all immediate competitors and competing property should be uniformly and primarily burdened; but that equality and uniformity of taxation do not require that all items of property or of all classes of business should be made subject to a primary burden. Land is a universal business stand and residence without a competitor, and its taxation, therefore, involves a burden on its use and on all forms of business and personal property. The taxation of lands and a moderate and uniform taxation of all immediate competitors in each class of a few distinct and old classes of business will render these few broad and visible subjects of primary taxation convenient and economical tax advancers, and not the subject of a final burden to any person, except to consumers, on whom all uniform taxation finally rests. The person who advances to the State a uniform tax on a given class of property or business, distributes and equates it secondarily in commodities, by the natural laws of competition, and sells or rents his advanced taxes in his prices, because his immediate competors are subject to the same and uniform tax. The tax advancer's relative condition is, therefore, unchanged by reason of the tax which he has advanced, and which becomes to the final consumer a part of the cost of production. This is apparent in the case of heavy Custom House dues on importations; but it is not less evident or true in the case of other taxes uniformly imposed on all persons, property or business of the same and competing class. There are no means, and there should be no means of preventing people from selling or renting in their prices taxes which they have advanced, and it is safe to conclude that it always will be done if the taxes are permanent and uniformly imposed on all immediate competitors and competing property.

The Supreme Court, Justice Clifford, in Hepburn vs. School District, 23 Wallace, 485, decided that if only some part of moneyed capital in the hands of individual citizens of a State is exempt, moneyed capital, as such, is not exempt, and that a partial exemption of moneyed capital in the hands of citizens is not a discrimination against the shares of national banks, if the national bank shares and moneyed capital made subject to taxation are uniformly burdened. The Court said: "It could not have been the intention of Congress to exempt bank shares from taxation, because some moneyed capital was exempt." The proposed law meets these conditions. It imposes a uniform burden, without reduction for debts, on bank shares and on all and similar competing banking capital in the hands of individual citizens of the State, and on all the moneyed capital made the subject of taxation.

We do not in this State tax moneyed capital as such and separately from other personal property in the hands of individual citizens, but we tax the personal estates, or personal property, in this State, of our residents, less debts, and we permit the reduction of taxable values on account of debts exclusively against personal estate, within the State. (Hoyt vs. The Commissioners, 23 N. Y., 224.) If we deduct debts from the value of the bank shares having a situs in the State, and belonging to non-residents, and include in the value of their bank shares personal property situated outside of this State, we shall tax their shares here a greater rate than other moneyed capital in the hands of our citizens, and we will also violate the Federal Constitution in attempting to enforce taxation without jurisdiction. A refusal to grant a reduction in the value of bank shares here, owned by a non-resident, on account of debts, solely because he owns property in another State, or the adding of the value of his property in another State to the value of his bank shares here, and then making a reduction for debts from that aggregate valuation, is a usurpation of jurisdiction. It would be an attempt to tax extra-territorial property, and to enforce its assessment and collection from the non-resident owner's property in this State. "If the Legislature of a State should enact that the citizens or property of another State or county should be taxed in the same manner as the persons and property within its own limits and subject to its authority, in the same manner whatsoever, such a law would be as much a nullity as if in conflict with the most explicit constitutional inhibition. Jurisdiction is as necessary to valid legislation as to valid judicial action." (St. Louis vs. Ferry Company, 11 Wallace, 423.) The United States Constitution provides that "full force and credit shall be given in each State to the public acts, records, and judicial proceedings of every other State." The United States Supreme Court has held that the record is something more than a mode of evidence, and that the same effect is to be given to the judicial record in the courts of the State where produced as in the courts of the State from which it is taken. If property, therefore, is taxed in one State, and the tax confirmed by a judicial judgment there, and also at the same time the same property is taxed and the tax confirmed by a judicial decision and judgment in another State, the Federal question must necessarily arise as to which one of the two States has the jurisdiction. The ruling of the Federal Court in Crapo vs. Kelly, 16 Wallace, 610, gives full assurance that the United States Supreme Court has full power, under the Constitution, to protect persons and property from usurping and conflicting judicial decisions and judgments, and to decide which State has and which has not jurisdiction.

Besides, the assessors of the State cannot interpret, execute, or enforce foreign tax laws, or the tax laws of other States. They cannot legally examine or investigate, for want of jurisdiction, the question whether the non-resident bank share owner is entitled to or has received a reduction of taxable values for his debts where he may reside. This would be imposing taxes by the laws of other States and countries, and not by the laws of this State. The non-resident bank share owner may reside in Pennsylvania or Maryland, where no deductions for debts are allowed, or in other States where deductions are only allowed against credits, or in countries where there is no general and direct taxation of personal property; but these various local laws and circumstances, affecting the status or rights of non-resident owners of bank shares in distant parts of the world, cannot be brought under the review, supervision, and jurisdiction of our assessors. The law creating national banks has separated the shares of a non-resident from the person of the owner, and given them a situs or habitat of their own for the purpose of taxation (Tappan vs. Merchants' Bank, 19 Wallace, 490). Therefore, if a reduction of taxable value of shares is allowed on account of indebtedness of the resident owner of national bank shares or of other moneyed capital in the hands of individual citizens of the State, and made subject to taxation, the right to the reduction will run with the shares of the non-resident, where they have a situs in this State, and without reference to the fact that the owner personally is or is not entitled to a deduction of assessment in the State or country where he may reside; for otherwise his shares would be assessed and taxed in this State at a greater rate than the shares or other moneyed capital in this State belonging to residents. A personal privilege of reduction of taxable values for debts, or any form of personal immunity from taxation following a resident in another State, can have no force in this State or be made taxable here; nor can it be made a cause of a surcharge of taxation on the non-resident owner's property, which, like national bank shares, may happen to have a situs in this State. Such surcharge of taxation would be a capricious and arbitrary discrimination against the property of a resident of another State, and must be a violation of the Federal Constitution under the ruling in Ward vs. Maryland, 12 Wallace, 418.

It will be seen, also, that the same debt would or might give a non-resident national bank share owner a right of reduction on taxable values in the State of his residence, and on the taxable values of his national bank shares in this State, and in every State or Territory where a deduction for debts is allowed, and where he may own national bank shares. This would practically exempt non-resident bank shares from taxation and cause the shares mainly owned by non-residents to be taxed.

We must, therefore, conclude that any system of taxation of national bank shares which admits of reduction of taxable values on account of the indebtedness of the non-resident owner, must be innocent of revenue to the State.

It is not probable the people of this State will approve of a law which will tax all visible property, and also all credits which represent visible property. Such a law would impose a double burden on all debtors, who would thus pay the tax on credits in an increased rate of interest, or in the increased price of commodities bought on credit. Money will never be loaned by persons who understand addition at the same rate of interest, or goods sold at the same price, on taxable credits as on or for untaxable credits. If, however, a reduction on all credits and property on account of all debts is granted and allowed, not a dollar of revenue will be derived from credits granted to resident debtors, if every credit is reached by the assessors, for the obvious reason that every credit produces a corresponding and equal debit, and, therefore, the reduction of taxable valuations on account of debts, without resort to any subterfuge, must equal the increased taxable valuations on account of the assessment of credits. This is simply, therefore, attempting the unattainable.

If a special or other reduction is granted to residents and non-residents on the valuation of bank shares on account of the indebtedness of the owners, it will be found, it is believed, after the nature of the law is generally known, that the indebtedness of the owners, perhaps contracted at their own banks, will be made, in most cases, to fully equal the valuation of their bank shares.

It seems that either the National Banking act must be amended, or we must tax all credits and national bank shares without any reduction for debts, or permit all national banks to be free from State or local taxation; or we must adopt some system, like the one proposed, and tax uniformly certain competing, specified moneyed capital, made subject to taxation, including the shares of national banks, and without any reduction on account of debts.

The change which is proposed does not remove from taxation all moneyed capital in the hands of individual citizens of the State. It, however, imposes a uniform tax on all immediate competitors, and on all of a certain specified kind or class of moneyed capital made subject to taxation, and it is, therefore, in harmony with, and not in conflict with, the restrictions contained in the National Banking act. It makes subject to uniform taxation all shares of State and national banks, and the shares of other immediately competing moneyed corporations, and all specific moneyed capital set apart and "employed" in the business of banking by private bankers who are engaged both in the regular business of receiving deposits and loaning money, and, therefore, doing the same and competing business which a national bank transacts. Deposits are the main source of profits in all banking, and therefore the competition among banks and bankers consists mostly in obtaining deposits.

It will be seen that it is proposed to treat all specific capital "employed," other than capital arising from deposits, of which the banker may be considered the trustee or custodian, in a private bank of deposit and loan, and as having a *habitat* or *situs* where the business is established, like national bank shares, and subject to no reduction on account of indebtedness. Capital employed by bankers, merchants, and manufacturers is often given a *habitat* separate from the owner, and taxed in the State or place where the business is permanently located. This is the rule in force in the taxation of bank shares. Nor do our State and national laws treat the capital of banks as consisting of deposits or of bills discounted from funds derived from deposits. It is the paid-up capital and surplus dedicated to banking that give value to the shares of a bank, without reference to the individual indebtedness of the owners of the shares. It is the indebtedness of the bank to depositors as a going or running business concern that will diminish the value of its shares unless it has a corresponding increase of assets. Hence, assets derived from investments of deposits are not overtreated as the capital of the bank. It is proposed to adopt the same rule with private bankers, and treat as capital all specific capital—from whatever source derived, except from deposits—appropriated, employed, or used in a private bank of deposit and loan or discount. Thus all private bankers, State and national banks, will be on absolute terms of equality as to taxation. This will be no hardship on banks or private bankers who receive deposits. Equality of taxation among immediate competitors can never be a special hardship. It is a permanent system of taxation, for the tax in such a case is only advanced, but afterward equated and distributed by the laws of equal and open competition.

But, in addition, the law of this State of April 13, 1871, authorizes State banks to be organized on a capital as low as $5,000, and, therefore, it is evident that private bankers can, at any time, at their option, avail themselves of any financial advantages which a State bank may be supposed to enjoy.

Under the proposed system, primary taxation is limited to real estate and a few hundred bankers and corporations, and the great mass of the people will be free from the unnecessary annoyance and inquisition of primary taxation, and still taxes imposed under this system will finally be found uniformly adjusted in all prices of consumable commodities and in rents.

Form of Proposed Tax Law.

An Act to limit "taxable property" exclusively to real estate, to impose a State tax on the earnings of railroads and on the gross premiums of fire and marine insurance; and to impose a local tax on the shares of State and national banks on the shares of certain other moneyed corporations, on the capital of private bankers, and on the sales of illuminating gas sold by incorporated gas companies.

The People of the State of New York, represented in Senate and Assembly, do enact as follows:

Section 1 of title 1, chapter 13 of Revised Statutes is hereby amended to read as follows:

SECTION 1. All lands within this State, whether owned by individuals or corporations, shall be liable to taxation at fair valuation, subject to the exemptions hereinafter specified.

"Taxable property" shall hereafter only mean, and shall include only and exclusively "land," and not personal property; and all taxes hereafter levied upon taxable property" shall be assessed and levied only on taxable land.

SEC. 2. In arriving at the valuation of the real estate of any railroad, the assessors shall estimate all lands, other than the lands in public streets and highways, at their full value, and by the same rule as they would be asked if then taken under the power of eminent domain for railroad purposes, and also all buildings, tracks, or road beds, side tracks, superstructures, fixtures, telegraph lines, embankments, tunnels, excavations, cuts, stations, depots, iron chairs, rails, spikes, irons, switches, culverts, or bridges, whether in public streets or highways or on private lands owned or occupied by the railroad company; and all or such buildings, superstructures, works, and improvements, in addition to the value of the land, shall be valued at the estimated cost to reproduce the same, at the time of the assessment, or to do the same class of work, due allowance or deduction being made to any wear or depreciation of old as compared with new materials.

SEC. 3. The President or Treasurer of every corporation or association, or any individual owning or operating any steam, horse, street, or elevated railroad, or any Street Commissioner, shall on or before the first Monday of February of each year, make a sworn report, and shall pay, on or before the first Monday of March of each year, a State tax of two per cent. on the gross earnings of such railroad to the State Comptroller for the year terminating the 31st day of December of the previous year.

SEC. 4. When a railroad or a branch of a railroad lies partly within and partly without the limits of this State, there shall be paid to the State Comptroller, under the provisions of the preceding section (section 3) of this act, a tax on gross earnings, proportionate to the number of miles of main line of operated road or of operated branch road in this State.

SEC. 5. Every individual, partnership, and the President or Treasurer of every association or corporation organized under the laws of this or of another State or country or its agents having in this State an office or doing the business of fire or marine insurance in this State, shall, on or before the first Monday of February of each year, make a sworn report, and shall pay, on or before the first Monday of March of each year, a State tax of three per cent. on the gross premiums received or contracted to be received for the insurance of property located in this State, after deducting return premiums, during the year ending on the 31st day of December of the previous year; and whenever the risks are taken, under contracts made in this State, on boats or vessels, or the carxoes or freight thereof, sailing to or from any port of this State, the business and the property insured shall, for the purposes of this act, be deemed to be in this State.

SEC. 6. If any individual, firm, person, or corporation, made subject to taxation under sections 3, 4, and 5 of this act, shall fail to make a report, as required in this act, or if the Comptroller is not satisfied that any return is erroneous, he may make an assessment, on or after the third Monday of March of each year, from the best information that he can obtain, and if the failure to make the report was intentional, or if any statement in a report was intentionally erroneous, he may add to the tax a penalty of ten per cent., which shall be collected with the tax.

SEC. 7. The taxes imposed under sections 3, 4, and 5 of this act shall bear interest, after they become due, at the rate of twelve per cent. per annum until paid, and after thirty days of neglect of payment, the Comptroller shall furnish the Attorney-General with the names of the delinquents and the amount due from each delinquent, and the Attorney-General thereupon shall file a petition in the Supreme Court against the delinquents for the discovery, distraint, or sequestration of his, their, or its property, and for the collection and payment of the taxes.

SEC. 8. The Chamberlain of Treasurer of every city, and the Treasurer or other principal financial officers of every village, and the Supervisor of any town in which no village or city is organized, shall assess, on the first Monday of February of each year, the shares, as a means of taxing the franchises and not the capital, of the following corporations and quasi-corporations located in such city, village, or town, at the full value of each share, less the proportionate value of the real estate owned by the corporation or association:

1. Banks of banking associations organized under the national banking laws.

2. Banks, banking associations, or individual bankers doing business under the general banking law of this State.

3. Trust companies organized under the laws of this State.

4. And all other corporations or associations divided into shares and organized under the laws of this State, having an office or other place of business where credits are opened by the deposit or collection of money or currency subject to be paid or remitted upon draft, check, or order, and where loans of money are made, or bills, notes, or other credits are discounted or bought. The aforesaid corporate shares thus assessed shall be subject to an annual tax of one and one-half per cent., and the taxes assessed and imposed under the provisions of this section shall be for the use and benefit of such city, village, or town, and shall be collected from the corporations or associations, and paid by the shareholders by the officers of the above corporations or associations.

SEC. 9. All persons, partnerships or associations, principals, or agents, or agents of any corporation of another country or State, not doing business under the national banking act, or under the general banking law of this State, or under any act of incorporation of this State, having a place of business where certificates of deposit are issued, or credits are opened by the deposit or collection of money or currency subject to be paid or remitted upon draft, order, or check, and where such credits are used upon draft, order, or discounting or buying commercial or other credits is to be private business, are hereby assessed, for the purpose of this act, person, firm, or association but provided, however, that no under this act association shall be subjected to taxation taxed in the case of a private banker, unless regularly engaged in the business of receiving deposits. Private bankers, not licensed and limited in this section, shall be assessed and made subject to a local tax, where their banking business is established, on the first Monday of February of each year, of one and one-half per cent. on the average amount of capital employed, beyond the average amount of United States indebtedness, in the business of banking, provided that the words "capital employed" shall include all capital borrowed or deposits received from a partner, or a person interested in the business, and shall also include all capital employed or used, which is borrowed or received from any source except capital received in form of deposits in regular course of business from day to day, subject to sight draft, order, certificate of deposit, or check.

All private bankers, as described in this section, shall make a report on the first Monday of February of each year, to the Chamberlain or Treasurer of the city, or to the Treasurer of a village, or the Supervisor of a town in which there is no organized city or village, and in which their business or banking may be conducted and established, setting forth the average amount of capital employed in the business of banking, as "capital employed" is defined in this act, and the average amount invested in United States indebtedness for the past year. It shall be the duty of the Chamberlain or Treasurer of a city or village, or the supervisor of such a town, where there is a place of business where private banking, as designated in this act, is conducted or established, to assess annually, on the first Monday of February of each year, the tax imposed by this section, according to the sworn reports, if he believes them correct; but if a report is not made on the above designated day, or if any report is considered by the Chamberlain of a city, or Treasurer of a village, or Supervisor of such a town, erroneous, he shall make the assessment and levy the tax against such private banker upon the figures from the best information obtainable. And the taxes imposed in pursuance of the provisions of sections 8 and 9 of this act shall be payable on the first Monday of March of each and every year, and said taxes, when due, shall bear 12 per cent. interest until paid, and the Chamberlain of such city, or the Treasurer or such city or of such village, or the Supervisor of such town, may collect said taxes and interest and costs by sale or distraint on the goods and chattels of the delinquents who may fail or neglect to pay said taxes with the above-mentioned interest.

SEC. 10. Every incorporated gas company shall be subject to a tax of two per cent., to be paid into the treasury and for the account and benefit of the city or village where gas is sold by such company, on the amount and value in dollars of gas sold; and the President or Secretary of every such company shall make a sworn report on the first Monday of February of each year, and pay on or before the first Monday of March of each year to the Chamberlain of the city, or the Treasurer of the city, or to the Treasurer of the village where gas is sold by such company, the amount of tax due on all gas sold for the year terminating on the previous 31st day of December; and if any company shall fail to make a report, or shall make an erroneous report, the tax shall be assessed any time after the first Monday of February, by the city Chamberlain, or city Treasurer, or village Treasurer, according to the best obtainable information. All taxes levied and imposed, and due and payable, according to the provisions of this section, shall bear 12 per cent. interest until paid, and the city Chamberlain or Treasurer, or village Treasurer, in case of default of payment, may collect the tax by suit or by distraint on goods and chattels of the company, as other taxes are collected.

SEC. 11. The State tax on corporations under the provisions of this act are for the objects and purposes of maintaining the general fund, and of defraying the ordinary and current expenses of the State; and the local taxes imposed under the provisions of this act are for the object and purpose of defraying the ordinary and current expenses of the city, village, or town where said taxes are collected.

SEC. 12. All laws imposing a tax on premiums of insurance for the benefit of the Fire Department of any village or city are repealed; and all laws and chapters 542 and 586 of Laws of 1880 are hereby repealed; and all laws, or acts, or parts of acts inconsistent with this act are hereby repealed.

* Bailey, Collector, vs. Clark, 21 Wallace, 284.

In Aid of the Madison Street Fire Sufferers.

An entertaining variety performance was given at the Novelty Theatre yesterday afternoon for the benefit of the sufferers by the Madison street fire. Mr. Shoeder, the manager, gave the use of the theatre, and the various performers and attaches gave their services for the occasion. A large part of the programme was borne by the "jolly Irish sports," O'Neil and Conroy, who evoked enthusiastic laughter and applause by their clever songs and character sketches. Prof. Quadinfield shot glass balls held in various positions by Miss Carrie Stevens. Andrew Gaffney, the Irish Hercules, performed marvellous feats with cannon balls, to the uproarious delight of the gallery. Miss Nellie Carlyn, an attractive young lady in pink and blue, sang seriocomic songs, and was encored by a long list of attractions. The entertainment closed with the thrilling sensational drama, "The Chain of Guilt, or a Life's Revenge," in which Charles F. Emmet interpreted the title role. The performance netted $40.55 for the sufferers. Alderman Kirk announced that the contributions from different sources have been very liberal. The families have been placed in furnished rooms, with the rent paid for a month, and a large amount of clothing has been purchased. Over $800 has already been spent.

Chief of the Order of St. Augustine.

PHILADELPHIA, Jan. 11.—By formal letters from Pope Leo, received here last evening, the Rev. Dr. Pacifico A. Neno, O. S. A., of Villanova College, has been elevated to the dignity of the Most Reverend Father General of the Order of St. Augustine. This is the highest honor that can be attained within the order, and it places Dr. Neno at the head of the Augustine Fathers throughout the world, giving him a power corresponding with that of the Father General of the Society of Jesus. The headquarters of the Father General are in Rome, and in a few days Dr. Neno will sail for Europe.

Court Calendars This Day.

SUPREME COURT—CHAMBERS.—Nos. 7, 27, 31, 35, 40, 54, 70, 71, 94, 98, 100, 114, 122, 209, 217, 228, 236, 238, 253, 257, 260, 263, 264. GENERAL TERM—Nos. 384, 319, 352, 402, 403, 407, 409½, 415, 419, 422, 426, 430, 427, 429, 431, 424, 432, 433, 434, 435, 437, 444, 447, 449, 451, 453, 455. SPECIAL TERM.—Demurrers—Nos. 305, 323, 341, 350, 357. Law and Fact—Nos. 749, 801, 871, 875, 879, 883, 886, 894, 748, 915, 929, 685, 940, 941, 943, 731, 755, 876, 479, 798, 548, 839, 482, 793, 868, 899, 873, 877, 884, 885, 887, 891, 892, 893, 767, 901, 620, 945, 903, 86, 907, 912. Part I.—Nos. 1623, 2207, 2467, 2332, 2502, 2503, 2506, 2420, 2425, 2341, 2827, 2447, 2359, 1428, 2456, 3349, 2305, 2407, 2524, 2525, 2526, 2533, 2129. Part II.—Case on. No day calendar. Part III.—Nos. 2340, 2342, 2343, 2345, 2346, 2347, 2348, 2349, 2351, 2518, 2885, 2755, 2676, 2539, 1086, 925, 3754, 2567, 2578, 2575, 2659, 2692, 2629, 2692, 2320, 2675, 2676, 2683, 2690, 2325, 615, 2790, 2792, 2794, 2795, 2670, 2711, 2712, 2713, 2717, 2718, 2719, 2721, 2722, 2724, 2725, 2726, 2728, 2729, 2730, 2732, 2733, 2734.

SUPERIOR COURT—GENERAL TERM—Adjourned until the first Monday of February next. Trial Term—Nos. 18, 3. Part I.—Nos. 476, 477, 478, 479, 481, 482, 483, 484, 485, 486, 487, 819, 261, 309, 132, 513, 533, 534, 538, 524, 551, 461, 566, 494.

COMMON PLEAS—GENERAL TERM—Nos. 45, 14, 50, 56, 61, 21, 46, 59, 23, 57, 679, 73, 74, 75. Part I.—Nos. 567, 544, 303, 805, 838, 408, 420, 862, 555, 607, 487, 323, 419, 747, 367, 887, 652, 653, 654, 655, 664, 665, 848, 336, 267, 905, 956, 957, 958, 959, 960, 961.

MARINE COURT—Part I.—Nos. 4705, 4842, 4464, 3617, 4677, 4667, 4514, 3333, 4666, 4667, 4443, 4498, 4369, 134. Part II.—Nos. 4204, 3539, 4727, 4728, 4143, 50, 4281, 3378, 4381, 4 17, 4710, 4721, 4726, 4801, 4802. Part III.—Nos. 4345, 3780, 4403, 4635, 5143, 20355½, 5442, 2632, 4277, 3457, 5679, 4863.

Wanted—Females

A.—UP-TOWN ADVERTISERS May leave their favors for THE SUN at the only authorized uptown advertisement offices.
1,238 Broadway, corner of 31st st., till 9 P. M.
842 6th av., between 47th and 48th sts., till 8:30 P. M.
808 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.

AN experienced person as forelady in a wholesale suit house; must thoroughly understand their business, and be capable of taking charge of a workroom. Apply, with references, to GOLDMAN BROS., 101 Greene st.

A RTIFICIAL FLOWERS.—Good flower makers wanted; good wages paid and steady work. MARX HELD & CO., 553 Broadway.

A.—A.—A.—Experienced operators on W. & W. machine, on ladies' undergarments. 238 East 37th st.

A.—A.—Tuckers on W. & G. machines on white shirts and flounces. 16 Lispenard st.

A TAILORESS, operator, and a pressman wanted on fine work. 34 Clinton place.

A GIRL for housework. 249 East 10th st.

BOOK SEWERS wanted; several experienced hands. DANIEL A. SON.

EXPERIENCED girls on worsted frame work; also learners taken. DREYFUS BROS., 52 Lispenard street.

EXPERIENCED operators on W. & G. machine for infants' lace caps. S. C. CAHN & CO., 601 B'way.

EXPERIENCED operators and finisher on fine pantaloons. A. ROSENWASSER, 90 Canal st.

EXPERIENCED operators on lace goods wanted. E. BAYER, 358 Canal st.

FREE Sewing Machine School, open daily from 9 to 5, at Girls' Lodging House, 27 St. Mark's place, 6th 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 st., bet. Hicks and Henry sts., near Fulton. Hours, 9 to 5 o'clock.

GIRL for warping for hand looms; also girl for winding cotton and worsted, hand wheel. Apply bet. 8 and 9 o'clock. P. H. & W. WILLIAMS, 145 5th av.

GOOD operators on jean drawers; work given out to responsible parties. Call at 524 W. 44th st., 1st floor.

GIRLS wanted—First-class glue workers on sample cards. ERHARDT & MENTZER, 127 Fifth st.

HANDS on flannel shirts; only experienced hands need apply; call for the week. 388 8th st.

LEARNERS on upholstery fringes and experienced hands. RYER & WAGNER, 167 and 169 Canal st.

OPERATIVES in every branch of female labor (except household service) are supplied with employment and claims collected free of charge on application. Working Women's Protective Union, 38 Bleecker st.

OPERATORS on fine white suits; only those accustomed to fine work need apply. GOLDMAN BROS., 101 Greene st.

OPERATORS and finishers on good shop coats. ARNOLD SOLESKY, 632 East 12th st.

PAPER BOXES.—Wanted, some experienced hands for oval and square trim work. HAAS & CO., 138 Greene st.

PAPER BOXES.—Experienced hands wanted on glue and paste work. 16 Broadway, Williamsburgh, top floor.

PAPER BOXES.—Wanted, first-class glue hands. 65 and 67 Crosby st.

SEWING MACHINES.—Rented, sold, liberal terms; new Home, Singer, Domestic, W. & G., W. & W.; repairing. Call 23 Greenwich st., near Jefferson Market, or 137 E. Broadway, between Pike and Canal sts.

SEWING MACHINES.—New Home, Domestic, Wilcox & Gibbs, and all kinds, weekly payments, to rent or exchange; warranted. BROWN, 282 Grand st., near Forsyth.

SEWING MACHINES, all kinds, $3; warranted for 5 years, and repairing. 304 East Broadway, junction Grand; 304 Broome st., between Elizabeth and Mott.

TWO German girls in a private family, one to do cooking and one for chamberwork. Address Mrs. LYONS, 20 Chrystie st., 2d floor, front.

TWO OPERATORS for Uni n edge setter, on shoes. J. & T. COUSINS, 199 and 201 Grand st.

TRIMMERS on lace caps; also learners. Apply all week. 52 Clinton place (8th st.)

WANTED—A young lady of experience to tend in a bakery. Apply, with recommendation from last employer, at 50 Spring st., after 10 o'clock A. M.

WANTED—First-class sample makers for lace caps; also trimmers and operators, on Wilcox & Gibbs machine. 123 Ludlow st., second floor.

WANTED—Good girl for housework; also young girl for up-stairs work, &c. 262 6th av., near 18th st.

WANTED—Good tassel hands; girls for spooling; experienced slinger. F. C. KRESSE & CO., 219 Centre.

WANTED—Operators and tackers on infants' dresses. M. S. NORDLINGER, 263 Canal st.

WANTED—Operators and fitters on ladies' shoes; steam power. WM. LANE, 135 Duane st.

WANTED—A nurse at 10 Baxter st. LOUIS COHEN.

WANTED—Experienced operators, trimmers, and learners on infants' lace caps. 11 Wooster st.

Wanted—Females

WANTED—Young girl for housework, plain washing and ironing; wages $8. 15 East 16th st.

WANTED—Several apprentices to the dressmaking business. Apply at 134 West 20th st.

WANTED—A girl about 12 for light work at 93 West 3d st. Wages, $4 a month.

WANTED—Two girls tone wrapper and one filler stripper at 98 Prince st.

WANTED—Good operators on W. & G. machine. 139 Prince st.

30 IRONERS on calico shirts; also girls to learn the business; those lately landed preferred. 104 Thompson st.

50 LADIES wanted immediately for the Amazonian March at Hyde & Behman's Theatre, Brooklyn. Apply between 10 and 12 A. M.

Wanted—Males.

A.—EXTRAORDINARY bargains in overcoats and suits to close out the winter stock. Men's overcoats and ulsters from $3.50 upward. Suits from $4.90 upward. Boys' overcoats and ulsters from $2.50 upward. Suits from $3.50 upward. Children's overcoats, ulsters, and suits from $2 upward, at J. L. DAVIES', 172 Bridge st., near High, Brooklyn.

A YOUNG MAN as night cook; must be steady and well recommended. Apply at 150 West 31st st., after 7.

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

AGENTS, secure territory immediately for our new publications. F. V. COLLIER, 96 Liberty st.

A STRONG, smart boy wanted at DREYFUS BROS., 52 Lispenard st.

BOYS and girls can obtain good homes with families in the West; families with children, wishing to go West, assisted. Apply to Children's Aid Society, 19 East Fourth st.

BOY wanted in real estate and coal office. 193 Bowery after 9 A. M. R. BOOTH.

COLOR PRINTER wanted to run a printing machine on fancy papers. Address Holyoke Glazed Paper Works, Holyoke, Mass.

COLOR GROUNDING machine man and a reeler for a glazed paper factory. Address Holyoke Glazed Paper Works, Holyoke, Mass.

CARLETON HOUSE, William, cor. Frankfort.—Well-furnished single rooms, $1.50; double, $2 weekly.

COAL OFFICE clerk, $10 a week; salesmen, useful man for doctor's office, $35 a month. 1,329 Broadway.

DEGENER printing press feeder; steady job; wages, $4.50. Apply from 8 to 10. LYONS, 81 Greene st.

FIREMAN wanted (first-class). Address, stating kinds of fuel can burn, with references, G. E. DINGLEY, Station A, New York.

HARNESS MAKER wanted that can make nice job or repair. JOHN J. BOWLER, 48 Monroe st.

JOB COMPOSITOR, a two-thirder, at MARVIN BROS.', 464 8th av.

JANITOR wanted for flats. Address C. A. B., box 136, Sun office.

KNIFE CUTTER, experienced on ladies' neck wear. The Karahendt M'f'g Co., 190 South 5th av.

MANHATTAN AGENCY, 733 Broadway, wants Broadways, drug clerk, bookkeeper, hotel porter, white and colored waiters, shoe salesman, men and boys for stores, offices, rapid penman.

NECKTIE lining cutter; only those experienced as such need apply. SOLOMON BROS., 508 Broadway.

OSTRICH FEATHERS.—Man wanted for washing and drying. MAYER BROS., 91 Bleecker st.

PAPER BOX CUTTER on Clark's machine; also 2 Clark's scoring machines for sale. SCHLESINGER'S Toy Factory, Av. D and 11th st.

PLUMBER and helper wanted; three months' steady work. GUY, 147 Bleecker st.

PLUMBERS wanted. 1,070 3d av. F. W. KANE.

STRONG BOYS wanted; only those not afraid to work. Apply to R. PLATO, 64 Crosby st.

TWO smart, intelligent boys, about 17; $8 per week. Address, with references, WORK, 1,238 Broadway (General Advertising Office).

TWO good plumbers on new work; bring tools; steady work to good hands. McCORMICK, 120th st. and 8th av.

TO Ruling Machine Feeders.—Boy to feed; none but an experienced hand. 119 and 121 William st.

TIN ROOFERS wanted. 76 Wythe av., Brooklyn, E. D.

TIN and sheet iron worker wanted. 1,024 3d av.

WANTED—Rookbinders; 2 law book forwarders, 1 order filler, and man to run backing machine. Address BOOKBINDER, care of Lord, Brewster & Co., Chicago, Ill.

WANTED—A young man of intelligence, with reference, to work as assistant janitor. Apply to JANITOR, 11 Wall st., before 8 o'clock A. M.

WANTED—A good pattern maker on small metal patterns. LOCKWOOD & WHEELER, South Norwalk, Conn.

WANTED—Ten men to solicit orders for a household article. HANRAHAN & BRADFORD, agents, 99 Broadway, Brooklyn, E. D.

WANTED—A brass chaser, accustomed to model in plaster. Apply to SCHNEIDER, CAMPBELL & CO., Nos. 7 and 9 Union square.

WANTED—A young man accustomed to setting type, on plain work. Address W. A M., box 163, Sun office.

WANTED—Lining cutter on gents' neckwear. A. LANES & CO., 456 Broadway.

WANTED—Joiner accustomed to stage or car work. E. R. ROBERTS, 107 Liberty st.

WANTED—Several good cutting tables; rent or sale and price. I. L., 351 East 57 st.

WANTED—A first-class plumber. Apply at 1011½ East 10th st. A. H. KITCHING.

WANTED—A short boy to run a starching machine. Apply at 324 7th av., up stairs.

WANTED—Three good tin roofers. 155 Washington st., Hoboken.

WANTED—A good plumber. 183 Broadway, Brooklyn, E. D.

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

10 BOYS wanted to deliver circulars for a half day; 50c. paid to each boy. 228 Broome st.

20 CARTS wanted to cart earth and rock. 27th st., 100 feet east of Lexington av. C. GRAHAM & SONS.

30c. GROUND COFFEE; 5 pounds for 1dollar. The Jubilee Tea Co., 148 Chambers st., near West B'way.

50c. TEA 5 pounds for $1.40. The Canton Tea Co., 148 Chambers st., near West Broadway.

200 BOYS wanted by American District Telegraph Co.; pay $4 per week; messenger to length of service. Apply to any District office, or at the Messenger Department, 52 South 5th av.

Situations Wanted.

A STEADY SITUATION wanted by a first-class cake baker, confectioner, and ornamenter; understands all kinds of pastry; best references; also a good candy maker. Call or address, for two days, E. B., 698 Fulton st., Brooklyn, E. D.

A RESPECTABLE LADY would like a baby to mind; would give it a mother's care; capable of taking it from its birth. Address C., box 130, Sun office.

A YOUNG MAN would like to learn the upholsterer trade. Address FRED HELD, Station H, N. Y. P. O.

A RESPECTABLE young girl wishes a situation in a private family; is willing to assist in light housework or as chambermaid; 26 Cortlandt st., room 1.

A SITUATION wanted by a middle-aged woman; can do washing, ironing, and cooking. Apply to Mr. PETERS, 114 Mulberry st., in the store.

JOB COMPOSITOR wants a situation; moderate wages. Address J. C., box 135, Sun office.

SITUATION WANTED.—A strong young man (German) wants place as porter in a large business. Address OTTO RITTER, 7 Delancey st.

110 GREENWICH AV.—Young girl wants a situation as child's nurse; best references.

Savings Banks.

SEAMEN'S BANK FOR SAVINGS, 74 and 76 Wall st.—The trustees have ordered that interest be paid to depositors entitled thereto for the six months ending the 31st ult., as follows: On sums of $500 and under at the rate of FIVE PER CENT. per annum, and on sums exceeding $500 at the rate of FIVE AND A HALF PER CENT. per annum, payable on and after Monday, 17th inst. The interest will be credited to depositors as principal. New York, Jan. 3, 1881. WM. H. MACY, President. HENRY P. MARSHALL, Cashier.

Financial.

THE SUBSCRIPTION BOOKS to the STOCK of the IRON STEAMBOAT COMPANY WILL BE CLOSED JAN. 12, 1881.

MAY & KING, 33 BROAD ST.
JAMESON, SMITH & COT