RAINES LIQUOR TAX GRAB.

CAN THE STATE SEIZE CITY EXCISE MONEYS TO ITSELF?

Ancient Grants, Specifically Affirmed by the Constitution, Vest the Sole Power to License and the Sole Use of the Fees in the City of New York—The Litigation that Followed Previous Rural Grabs.

The attention of Corporation Counsel Scott has been called to the ancient charters of the city of New York in connection with the Raines Excise bill now pending in the Legislature. All of the old charters, beginning with that of the Dutch West India Company to the city of New Amsterdam in 1653, he found on investigation granted to the corporate authorities of the city the exclusive right to issue excise licenses, and confirmed to the city the sole use, for municipal purposes, of all license moneys collected. The last of the old charters, the charter granted in 1730 by John Montgomerie for George II., lodged the power to issue licenses in the Mayor, and declared that no accounting of moneys received for licenses should be made to the Crown, its heirs, or successors. The State is the successor of the Crown.

The Raines bill provides that half the excise moneys collected in the city of New York shall be paid into the State Treasury, the other half to be reserved for municipal purposes.

Corporation Counsel Scott's investigation of the old charters and decisions affecting their grants has been undertaken with the idea of ascertaining if the moneys collected for excise in this city can be alienated for State purposes. He has been unable to find any decision of court bearing directly on the subject, but has run across an authority which is entitled to great weight. It is an opinion of one of the most learned of his predecessors as head of the city's law department, the late Richard O'Gorman. This opinion upholds the rights of the city, under the old charters, to issue through the proper officials licenses to sell beer and strong drink, and asserts the exclusive right of the city to the use of moneys collected for excise. Mr. O'Gorman went so far as to say that a law which should provide for the issue of licenses by a State Commission or should divert the license fees to other than municipal uses would be in violation of the Constitutions of the State and of the United States.

Should the Raines bill pass in its present form it is said to be possible that the city may go to law for the preservation of her rights granted by the old charters, taking the case to the Supreme Court of the United States if possible. This will be interesting news to Senator Raines and other up-country legislators who want the bill to become a law because New York city is expected to contribute fully $2,000,000 to the State Treasury as her share of the excise tax.

The opinion of Corporation Counsel O'Gorman, which Mr. Scott found in an old letter book in his office, and which was not indexed in the index of opinions kept by the Law Department, is a most exhaustive exposition of the city's right to issue excise licenses. It was written in October, 1867, in compliance with the request of the Board of Aldermen embodied in the following preamble and resolution adopted by that body:

"*Whereas*, The ancient charters of the city of New York are most emphatic in granting to the corporate authorities, by the Mayor of the city, power to grant tavern licenses, that of 1730, the Montgomerie charter, in section 25 providing as follows:

"And We do for Us, Our heirs and successors, grant and confirm unto the said Mayor, Aldermen and Commonalty of the city of New York, and their successors forever, that the Mayor of the said city, for the time being, and no other whatsoever, shall have power to give and grant licenses, annual or under the public seal of the said city, to all such persons as he shall think fit to license, them and every of them, to keep a tavern, inn, ordinary, or victualing house, and to sell wine, brandy, rum, strong water, cider, beer, ale or any sort of excitable or strong liquors, within the city of New York, or the liberties or precincts thereof, by retail or small measure. * * *

"And also provides that the license fees therefor shall be applied to the public uses of said corporation and their successors forever, without any account thereof to be rendered, made, or done to us, our heirs or successors, or any other person whatsoever]; and,

"*Whereas*, If the city has not voluntarily surrendered the power so given as aforesaid, it yet, to all intents and purposes, remains vested in, and should be exercised by, the authorities of the said city, and the revenue derived therefrom should be applied to the public uses of the corporate authorities, thereby diminishing by that amount the burden of taxation now borne by the people of the city; be it, therefore,

"*Resolved*, That the Counsel to the Corporation be and he is hereby requested to report to this Board, at his earliest convenience, his opinion in relation to the above power so vested in the corporate authorities, and their right yet to exercise it, together with such facts, opinions, and recommendations as he may think proper, bearing upon the state of the excise question, as it exists at present in this city, with the view of the transfer of the corporation of the city to the Legislature of the State."

The state of things affecting the excise question in this city at the time was the passage of an act by the Legislature at its previous session, which permitted the Metropolitan Board of Police Commissioners, acting as a Board of Excise, to issue licenses to sell liquor, wine, and beer, and to use a part of the money collected for license fees for the support of their police system. The Metropolitan Police Commission was a State board, and its administration was not confined to New York city, but embraced Brooklyn and Staten Island. The Board of Aldermen objected to the application of the money collected for licenses issued in New York to other than municipal purposes.

Mr. O'Gorman, in his opinion, says that the tendency of legislation and of constitution in the State had been decidedly in the direction of impairing and limiting franchises granted to New York city by her ancient charters. He adds, however, that the opinions of Judges and legislators were bound to change with time, a prediction which has been fulfilled in part. He said:

"The Revolution, in ousting the jurisdiction of the British Crown and establishing a State Government, did not impair or annul any corporate rights or franchises then existing in the city of New York. It left the city subject to all the rights of the Crown and assumed all its obligations. It was beyond the legal power of the Crown to revoke or annul the patents or charters granted directly by itself. The proposition had been asserted in the British Parliament, and asserted so, 'that the compulsory substitution of new for ancient charters would amount to a disseisin of the subject of his freehold without a trial.' The State required no higher right or powers in the matter than the Crown had possessed, and assumed no lighter obligations. This principle was declared in the Constitution of the State of 1777, which provided 'that nothing herein contained shall annul any charters to bodies politic.' The same phrase occurs in the constitutions of 1821 and 1846, with the addition at the end of the sentence of the words 'and corporate.'" [The Constitution of 1894 contains a similar provision.]

Having established the fact that the city's excise franchise possessed by it under the Dongan and Montgomerie charters was still unimpaired at the time by the adoption of the first state Constitution, Mr. O'Gorman proceeds to an examination to ascertain how far the Legislature has respected the obligations contracted in that regard by the British crown. He shows that on March 1, 1788, the first general excise law was passed. By that act Excise Commissioners were appointed for New York city, the Mayor being ex-officio one of the Commissioners. This act affected the franchise but little, as all the license fees were used for the benefit of the municipality. In 1801 the Legislature authorized the Counsel of Revision to appoint an Excise Commissioner for this city. This Mr. O'Gorman characterizes as "the first direct and substantial infringement on the right of the civic corporation." As to what followed this litigation arose for the recovery of a penalty under this act, which was decided in October, 1821, in the Supreme Court. The defendant had failed to take out a license from the Commissioner of Excise, and his defence was that only the Mayor had the right to grant licenses under the ancient charters of the city. He had a license from the Mayor. The court decided that the Commissioner had "concurrent jurisdiction" with the Mayor and that licenses from both were necessary. It went further and suggested that the charter had been modified because the corporation had acquiesced in the act of 1801 for so long a time.

Mr. O'Gorman combats this proposition in his opinion, with the assertion that corporate officials could not by their acquiescence barter the franchises of the people for whom they were acting as trustees. "It would appear," he wrote, "that the corporation took the speediest means of contradicting the presumption that they had so assented, for, shortly after the decision they applied to the Legislature for the repeal of this act; and on April 11, 1824, an act was passed declaring the Mayor, Aldermen, and Assistants to be Excise Commissioners. On April 16, 1825, another act was passed, declaring that the Mayor with the Aldermen and Assistants of each ward should be the Commissioners for that particular ward, and thus the power for granting licenses was substantially restored to the hands designated by the Dongan and Montgomerie charters."

The general Excise law of 1830 as well as that of 1845 specially excepted New York city from its provisions. Then followed the act of 1856, which the Court of Appeals declared to be unconstitutional, and the act of 1857, which is the basis of the present Excise law of the State. This act first provided for the appointment of Commissioners in this city by the Chief Justice of the Supreme Court, the Presiding Justice of the Court of Common Pleas, and the Recorder. A later amendment gave the power of appointment to the Mayor. Mr. O'Gorman, in his opinion, says that this did not deprive the municipality of the right to issue them, and preserved it in its sole use of the license money received. Coming to the act of 1866, the Corporation Counsel said:

"The act transfers the power of granting licenses to the Board of Metropolitan Police, a State institution, and places in their hands the right to use part of the money so produced for State purposes, viz., the support of the Metropolitan Police, &c."

He then announces these conclusions as a result of his examination of the charters and legislation:

"First—That until the passage of the act of 1857, the Legislature of the State never directly claimed the right of impairing the power of the city to issue licenses to sell liquor without the assent of the city itself to such an infringement; and that when the Legislature discovered that it had not the assent of the city to an act producing this effect, it hastened to repeal such act.

"Second—That up to 1857 there is no decision of any competent court to the effect that the Legislature without such assent, had the power to infringe on the exclusive right of the city to grant such licenses.

"Third—That no decision had, up to that time, gone further than that, with such an assent of the city, the appointee of the Legislature might issue licenses concurrently with the civic authorities."

Mr. O'Gorman's opinion concludes as follows: "The charters called the Dongan and Montgomerie charters were, in my opinion, grants from the Crown to the corporation for expressed good and valuable considerations, and other valuable considerations might have been given, although not expressed in the grant. The faith of the Crown was expressly pledged for the quiet enjoyment by the municipality of these franchises. A valid and binding contract was thereby created. This obligation was transferred to the State, and cannot be ignored. The franchise now in question seems to me to have been coupled with an interest of a direct pecuniary value, viz., the receipt of fees constituting property in the legal sense, and legislative interference with the exercise of such franchise seems to me to be a violation of the Constitution of the State and of the United States. I do not mean to say that the Legislature cannot lawfully change in any respect the regulations affecting the liquor traffic of this city, many of which do probably concern mere matters of police. I only say that, in my opinion, it cannot lawfully change the franchise in question in the manner and to the extent proposed by the Excise law of 1866. It cannot, in my opinion, transfer to officials other than corporate officials the office and power of issuing licenses, and cannot place the disposition of the moneys so produced in any hands but those of municipal officers, nor cause it to be applied to any but municipal purposes."

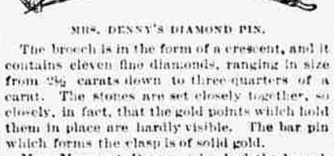
It seems that the city did not assert its right in the courts, and the question raised by Judge O'Gorman remains undecided to this day. The reason for that is said to be that the times succeeding the delivery of this opinion were momentous in the history of this city. Those were the days of Tweed and events were crowding thick and fast each upon the other. The division of the excise moneys of the city was lost sight of in this political maelstrom, and a few years later the law was amended and the exclusive right to collect and use excise license moneys was again lodged in the city.

The Raines bill, if it passes, will be the most serious invasion of this ancient right of the city—if such right still exists—that the Legislature has ever attempted. It may be attacked, not only on the ground of ancient charter grants, but because the diversion of the excise moneys might impair the Sinking Fund pledge of 1844.

MRS. DENNY'S $1,000 FIND.

That Diamond Pin Left for Years Where It Could Easily Be Stolen.

The valuable diamond pin which was picked up in the street more than ten years ago by Mrs. Margaret Denny, and which recently came into the hands of Acting Captain O'Brien of the Detective Bureau, through a Sixth avenue pawnbroker, is still at Police Headquarters awaiting an owner. In spite of the publicity given to the circumstances under which it reached him, no one came forward yesterday to claim the ornament, which is worth, according to the police estimate, at least $1,000.



MRS. DENNY'S DIAMOND PIN.

The brooch is in the form of a crescent, and it contains eleven fine diamonds, ranging in size from 2½ carats down to three-quarters of a carat. The stones are set closely together, so closely, in fact, that the gold points which hold them in place are hardly visible. The bar pin which forms the clasp is of solid gold.

Mrs. Margaret Denny, who had the brooch for ten years without having the slightest idea of its intrinsic value, is a prim-looking old woman, who lives in apartments on the third floor of the house at 210 West Eighteenth street. She had anything but a joyous look on her wrinkled face when a SUN reporter asked her yesterday afternoon to tell how and where she found the pin.

"I have told all I know to the detectives of the Central Office," she said severely, "and you will have to get your information from them."

According to the story Capt. O'Brien gave out, a pawnbroker whose shop is in Sixth avenue called on him Friday. He handed the detective a package, and said he thought its contents might interest him. When he opened the package he found the crescent of diamonds and he knew at once that it was of considerable value.

"What have I got to do with this?" he asked.

"Oh, nothing much," replied the pawnbroker, "only I think it might have been stolen by some burglar. The brooch was pledged in my shop for a very small sum."

Continuing, the pawnbroker said that a boy brought the pin to his store the day previous and proposed to pledge it for $3. The lad said his aunt had sent him to pawn the pin. The money was advanced to him, and he left in a hurry.

Detective Walsh investigated the story and found that the boy's aunt was Mrs. Denny. The woman told him that she had found the pin in the street more than ten years ago. She did not know anything about its value. She advertised in the papers when she found it, but the owner never responded. Recently she felt the need of money and she sent her little nephew to the pawnbroker's to see if it was possible to raise a small sum on the ornament. The pin had been left carelessly about the house for years, and it might have been lost or stolen a hundred times. She never dreamed that it was worth more than a dollar or two, and she would have gladly parted with it at any time for a small sum.

If the police do not find its owner, the crescent will be returned to the pawnbroker, and he will have to part with it if Mrs. Denny sees fit to redeem it.

GEN. F. B. FOWLER'S FUNERAL.

An Imposing Military Escort for Brooklyn's Dead Veteran.

The funeral of the late Gen. E. B. Fowler of Brooklyn, the war Colonel of the fighting Fourteenth Regiment, took place yesterday afternoon. The body, which had been lying in state in the rotunda of the City Hall since Saturday afternoon, was escorted to the Simpson M. E. Church in Clermont and Willoughby avenues by Rankin post No. 19, G. A. R., and members of the Memorial and Executive Committees of the veterans. The church was crowded to its utmost capacity, and the adjoining streets were also thronged. The Rev. J. O. Wilson, the pastor of the church and chaplain of the Fourteenth Regiment, officiated, and was assisted by the Rev. Dr. James Abbott of Plymouth Church. The Rev. Mr. Wilson, in his address of eulogy, spoke of the distinguished military and civic career of the deceased, recounting some of the stirring war scenes in which he had participated.

The body was escorted to Greenwood Cemetery by the following organizations: Fourteenth Regiment, Fourteenth Regiment War Veterans, Rankin Post, No. 19, G. A. R.; Military Order of the Loyal Legion of the United States, Army of the Potomac Association, First Army Corps Association, and Lexington Lodge, No. 410, F. and A. M.

The demonstration was the most imposing of the kind in Brooklyn since the funeral of Gen. Henry W. Slocum. The line of march was through Clermont avenue to Lafayette, to South Portland, to Sixth, to Twentieth street, to Fifth avenue, to Greenwood Cemetery. There were the usual impressive Grand Army services at the grave. There were the pallbearers: Gen. B. F. Tracy, Gen. John R. Woodward, Gen. James Jourdan, Gen. James McLeer, Col. R. W. Meredith, Col. A. B. Chandler, George C. Ward, Gen. Israel R. Butterfield, Gen. Stewart L. Woodford, Gen. Theodore Kapp, Gen. Francis Lee Vinton, Gen. Horace Kline, Gen. A. C. Barnes, Sr., Cole McKelway, Col. Lonnie E. Lansdale, Gen. C. T. Christensen, Gen. E. A. Maltbaby, Gen. J. V. Meserole, Capt. W. L. P. Stearns, Major Isaiah T. Rendall, and Gen. George W. Wingate.

AN INFANT EXPOSED.

Left Naked to Die in the Snow in a Vacant Lot in Brooklyn.

A male infant, entirely nude and about a day old, was found yesterday afternoon lying in the snow in a vacant lot in Ferris and King streets, Brooklyn. There was still some sign of life, and the infant was wrapped in a coat and taken to the Richard street police station, where, however, it died in a few minutes.

A doctor who was summoned discovered a fracture of the skull, caused, it is supposed, by the throwing of the infant down upon a stone in the vacant lot. The police made an investigation, but were unable to obtain a clue to the parents of the infant.

THE STATE MUST SAVE.

COMPTROLLER ROBERTS URGES ECONOMY IN EXPENDITURES.

Increased Cost of the State Government a Warning that the Tax Rate Will Become Burdensome Unless a Halt Is Called in the Creation of New Institutions.

ALBANY, Jan. 19.—State Comptroller Roberts has completed his second annual report to the Legislature. It is a document of more than ordinary interest, since Mr. Roberts points out frankly that the expenditures of the State have largely increased of late years, and declares that a check must be put upon the appropriation of the State's money for new objects or the State tax rate will be increased to a burdensome extent.

Dealing in detail with the subject of the State's increased expenditures, Mr. Roberts contrasts the total State expenditure of $1,203,961.47 in 1820 with $20,457,081.93 in 1895. This vast increase has been brought about, he declares, by the State assuming such expenditures as that in 1895 of $4,777,792.31 for free schools, of $4,200,000 for the support of the indigent insane, of $780,160.83 for the canals, and like expenditures. Mr. Roberts says that he has called attention to the large expenditures of the State at present for two reasons:

First—To show the tendency of the State in building up a gigantic system that will call for an enormous and ever increasing annual expenditure for maintenance, believing that the time has come to call a halt before this burden of taxation becomes too heavy.

Second—To emphasize what he said a year ago as to the absolute necessity of making the tax levy large enough to leave some balance in the treasury at the end of the fiscal year. Another year's experience has decidedly increased his appreciation of this necessity.

He then adds in relation to "the tendency of the State" to build up a gigantic system of expenditures in various directions:

"It may be as well for the people to know now as later that a result of this policy will be that a low tax rate can never be had in this State again unless new sources of revenue are discovered. The care of the charities, including the pauper insane, the care of the school system, the militia, the canals, and the judiciary under the new Constitution, will present certain fixed charges which will render a low tax rate impossible. These items in the future will not fall much, if any, below the following amounts per annum:

Charity (including pauper insane)	$6,000,000
School system	4,800,000
Militia (exclusive of better quarters)	800,000
Canal maintenance	800,000
Judges' salaries	500,000
	$12,700,000

"These five items alone, which are more likely to increase with the years than to decrease, represent a tax rate of 2.96 mills on the dollar. The State prisons cost the people about $500,000 per annum, in round numbers, but when the provision of the new Constitution goes into effect next year, which prohibits all industrial employment in the penal institutions, there will be a very large increase in this item."

Great efforts have been made in the Comptroller's Department the past year, he says, to increase the State's income from its indirect taxation laws, and also to reduce the cost of supporting the State's charitable institutions. At the close of the year the register of the corporation tax department showed the number of taxpaying corporations to be 4,051, an increase over the previous year of 1,127, and that more than 66 per centum of the corporations now paying taxes have been added during the last two years. During these two years the amount collected from the newly added corporations exceeded half a million dollars, and the taxes collected the last year aggregated $211,000 more than those collected during the year 1894. The records show that capital, largely of a personal character, having an actual value of more than $700,000,000, and which had hitherto escaped taxation, has during the years 1894 and 1895 helped to pay the cost of government. A considerable portion of the taxes so collected has been from foreign corporations. Between Oct. 1, 1894, and Jan. 1, 1895, 257 companies were added to the taxable list, so that at that date the number of taxpaying companies was 4,338, or more than twice the number paying on Jan. 1, 1894.

Chapter 240 of the Laws of 1895, which compelled foreign corporations to pay a license fee of one-eighth of one per centum upon capital employed in doing business in this state, did not become fully operative until Dec. 1, 1895; but the effect of the law became noticeable before the close of the fiscal year in the increase of organization taxes. Four companies, which were organized under the laws of other States, and were doing the major portion of their business, or all of it, within this State, immediately reorganized under our laws, and paid into the State Treasury more than $80,000. This law has greatly reduced the inducement for companies operating in this State to incorporate under the laws of other States in order to escape taxation, and has placed foreign corporations coming into this State to do business under the same conditions regarding taxation as surround domestic companies.

The receipts from the corporations for the years 1894 and 1895 have been as follows:

	1894.	1895.
Insurance companies, on premiums	$119,956 76	$182,588 64
Insurance companies, on capital	12,555 02	15,061 45
Transportation companies, on earnings	364,164 80	403,992 54
Telephone and telegraph companies, on earnings	27,663 88	30,469 26
Transportation companies, on capital	445,924 59	615,457 33
Telephone and telegraph companies, on capital	39,933 71	34,865 31
Gas, electric, and miscellaneous corporations	565,410 14	589,248 05
Foreign banks	46,860 98	34,300 47
Totals	$1,618,578 88	$1,855,975 25

There was also collected in 1895 the sum of $1,397,90 from foreign corporations as "license fees," making the total amount received last year from corporations, $1,857,343.25, or an increase of $211,464.37 over 1894.

The Comptroller's department collected $95,980.54 from the pari-mutuel series of the State, which was distributed among agricultural societies. Since this sum was distributed, $10,546.57 has been collected, making the total amount collected from the racing societies $106,527.11.

The receipts of the inheritance tax were also increased. During the fiscal year ending Sept. 30, 1895, there was collected under the taxable transfer or inheritance tax acts the sum of $2,120,804.61, an increase over the amount collected in the preceding year of $47,930.41, and being the largest amount collected in any one year with the exception of the year 1893. The largest amount received during the past fiscal year from any one estate was $150,882.48.

Mention has been made of the Comptroller's efforts to reduce the cost of maintaining the minor charitable institutions of the State. Mr. Roberts gives an interesting account of the varying expenditures of these institutions. He says:

"During the fiscal year ending Sept. 30, 1895, there was an average of 5,728.83 inmates in the eleven charitable institutions under my supervision, involving an aggregate expenditure of $880,068.40 of money directly from the treasury, and $65,195.27 received in home products. The State has now invested in these institutions, in the shape of real and personal property, $3,973,069.84. These figures do not include the Home Custodial Asylum, the Eastern New York Reformatory, the Craig Colony for Epileptics, or the Reformatory for Women at Bedford, which are either not yet completed or have just come under my supervision, but upon which $767,389.58 has recently been expended, making a total investment by the State in charitable and reformatory institutions of $3,973,070.42. When these new institutions are completed and in operation, and the cost of their maintenance is included with those now in operation, the total annual expenditure for charity, pure and simple, by this State will exceed $1,000,000.

"In addition to the $880,068.40 for charity, in the shape of hospitals for the care of pauper insane, $13,648,175, involving an annual expenditure for maintenance and ordinary repairs of $4,200,000. The State's total investment, therefore, for charity is, in the case of the unfortunate classes, aggregate $16,621,245.24, with the total annual expenditure for maintenance of considerably over $5,200,000, when the ordinary and necessary repairs are included. These figures are of such gigantic proportions as to demand from the Legislature careful consideration, with the view of seeing whether greater economy cannot be practised without detriment to those whom the State has assumed to care for. To say the least, it does seem as if a halt should be called upon the construction of new institutions and the enlargement of new institutions for some years to come.

"Such generous provision for the unfortunate classes of society, as the above expenditures show, indicates the broad Christian spirit that animates the people of this great State. At the same time a generous and a generous taxpayers who furnish these vast sums for charity demand that rigid economy should be practised in the expenditure of their money. It was this idea that prompted the provisions of chapter 654, Laws of 1894, and to a practical realization of this idea the Bureau of Charities has been bending its energies during the past year.

"Under the provisions of chapter 252, Laws of 1878, the Comptroller, in 1893, appointed an agent to examine into the financial and business administrations of the several charitable and penal institutions which received aid from the State treasury. Sixteen institutions were examined, some of which were wholly public, and part of them private, but recipients of state aid. In the exhaustive report of that agent, it was shown that the average per capita cost for maintenance during the year 1893 was $220.52.

"The average per capita for the eleven charitable institutions placed under the Comptroller's supervision by chapter 654, Laws of 1894, was $198.31 for the fiscal year ending Sept. 30, 1895. These figures show well for the new system, but it should be stated here that the comparison is not entirely accurate on account of the lack of uniformity in the method of computation in some particulars.

"The per capita cost of maintenance in the several institutions ranges from $121.11 per inmate in the Elmira Reformatory, and $121.92 in the State Custodial Asylum, at Newark, to $318.95 at the State Institution for Blind at Batavia, and $404.54 in the Western House of Refuge for Women at Albion. The cost per inmate in the latter institution is nearly two and a quarter times as great as it is in the House of Refuge for Women at Hudson, an institution of exactly the same character, and the cost per inmate at the State Industrial School at Rochester is one and three-quarters times as great as that at the Elmira Reformatory, both institutions being organized and operated for the reformation of youthful delinquents. This great disparity in the cost of maintenance between the several institutions is partly due," the report says, "to the policy adopted by the State, partly to the policy adopted by managers, and partly to the diverse character of the institutions."

The Comptroller says that the increase in the per capita of salaries in these institutions since Oct. 1, 1894, means an annual increase in expenditure of nearly $41,000. The Comptroller, however, has no supervisory power over salaries, wages, or the number of employees, as chapter 654, Laws of 1894, gives him authority to revise the estimates only so far as "quantity of supplies, cost thereof, and gross amount" are concerned. The benefit of supervision is seen, however, in the purchase of supplies over which the Comptroller has supervision. The report of the special agent shows that the expenses for ordinary maintenance, i.e., supplies, exclusive of management, for the sixteen institutions covered by his report, was $134.48 per capita, while the per capita cost for the eleven institutions under the Comptroller's supervision was only $93.95 last year. This per capita reduction represents a saving in maintenance upon the population in these institutions in 1895, as compared with what it would have cost at the per capita reported for 1893, of over $200,000. In view of these facts he recommends that the Comptroller have the same power of revision over the salary, wages, and labor estimates that he now has over supplies, and which has already been given to the Lunacy Commission with good results.

In regard to the Forest Preserve, Mr. Roberts says that "at the end of the fiscal year 1894 the State owned in the Forest Preserve 776,517 acres of land. During the year ending Sept. 30, 1895, it acquired title by purchase to 15,455.37 acres, and lost by redemption 260½ acres, and by sales by the Forest Commission 13,739.06 acres, thus leaving the aggregate on Oct. 1, 1895, 777,971.91 acres. Since the beginning of the present fiscal year the State has acquired title to 77,193.84 acres by purchase and 301,630 acres through the tax sale held in December last, but probably from 40 to 50 per cent. of this latter amount will be redeemed. Too much importance," he says, "cannot be attached to the extension of the State's holdings of land in the Preserve. To-day the State has not one-third the land it should own for the protection of climate and water supply. From expressions of the people and of the press, it can fairly be presumed that an appropriation of a moderate sum year by year for the purchase of lands in the Preserve will meet with popular favor."

Mr. Roberts then calls attention to the injustice to the State of the present tax cancellation system, and he recommends that some limitation be put upon the time within which a purchaser at a tax sale, who has held for more than five years old, may apply for such cancellation.

The Comptroller calls attention to the largely increased expenses of legislative investigating committees, and suggests that it might be well to have some limit of expenses per day which a Senator or Assemblyman may incur while a member of an investigating committee.

In closing his report Mr. Roberts suggests that each Legislature appropriate money to pay for its own expenditures and not shoulder part of that expense on some future Legislature. He also says that the laws relating to department printing are in a badly confused condition; so that the State suffers financial loss when it makes contracts under them. He therefore recommends that an intelligible law be passed on the subject.

THREE SHOPLIFTERS NABBED.

One Wore a Double Skirt so Made that it Carried a Load of Plunder.

Miss Louise Alexander, the detective employed in a large Sixth avenue dry goods store, followed two poorly dressed women who went to the store on Saturday afternoon from counter to counter, and saw them steal six pairs of kid gloves valued at $9. When the women left the store the detective followed them. On the street she addressed them in French, as they had talked in that language together, and told them that they would have to return to the store. Here they were detained until the arrival of two Central Office detectives. The women, both of whom were French, described themselves as Marguerite Carbonerí, 34 years old, a widow, of 215 Sullivan street, and Marguerite Passo, 36 years old, of the same address. Mrs. Carbonerí says she has been in this country only fifteen days. Her companion has been here a year and a half.

When they were searched the gloves and other articles they had stolen was found on them. The Carbonerí woman carried a regular shoplifter's bag. The Passo woman wore a double skirt made out of heavy material. It was split down the front and so constructed that articles dropped into the front of the skirt would slide around and fall in the rear of it. It was filled with gloves, handkerchiefs, and cheap jewelry, all of which are supposed to have been stolen from different dry goods stores.

This skirt was a surprise to the police, as they had never seen one like it before. It was so cleverly made that a load carried in the rear of it would not be noticed by those the person wearing it was walking. Neither would it interfere with the walking. It was taken to Police Headquarters and exhibited, and the wearer of it and her companion spent the night in a cell. Yesterday morning in Jefferson Market Court they were held for trial.

A young woman who gave her name as Yetta Cohen, but refused to give her address, was also held for trial in Jefferson Market Court yesterday on a charge of shoplifting. She was arrested on Saturday afternoon in a big dry goods store after she had stolen a number of articles. When she was searched they were found pinned under her clothes, several pairs of gloves being pinned to her garters. The stuff she had stolen filled a large travelling bag, and it was all brought to court as evidence.

"You don't mean to say all these goods were found on the prisoner?" Magistrate Flammer asked the detective who made the arrest.

"Yes; every one of these articles were found pinned under her dress, all being attached to her garters."

"Well, I have found out at last where all the pins go to," said the Magistrate, as he held the prisoner for trial.

HACKENSACK HEALTH BOARD.

Acting Secretary MacCallister Doesn't Know Where He Is At.

HACKENSACK, Jan. 19. Six of the seven members of the Hackensack Board of Health are "lying on the table," and the seventh is in a quandary as to whether he is a public servant or a victim of a joke. When it tried to step all noises in Hackensack on Sunday, the Board was composed of Prof. James S. C. Wells, President; Dr. Charles E. Adams, Dr. F. H. White, Louis Perrot, Daniel J. Jeffers, B. B. Barkman, and Charles S. Conklin. Jeffers and Barkman retired, and the improvement Commission asked the others to resign on the ground of incompetence and neglect of duty. They refused to comply with this request, when the Commission appointed Constable W. H. Harrison and John MacCallister, an upholsterer, to fill the two vacancies. This was looked upon as a reflection upon the other members, who accordingly resigned on Dec. 1, the resignations being laid on the table. At the first meeting of the Commission this month Mr. Harrison resigned, and his resignation was also tabled.

This left Mr. MacCallister as the acting Health Department of Hackensack, and he is now pointed out as "The Lone Star" and as "MacCallister's own Board of Health."

Mr. MacCallister believes that some one is endeavoring to force him out of office. Prof. Wells appointed Mr. MacCallister secretary of the Board for the unexpired term of Dr. Adams, and the Doctor turned the books over to his successor, saying for the record:

Mr. MacCallister consulted Milton Demarest, counsel to the Board, who told him that President Wells's action in appointing a successor to Dr. Adams was illegal, and that Mr. MacCallister had no right to hold the books; he therefore returned them to Dr. Adams.

Mr. MacCallister declares that he was told there would be a meeting of the Board of Health on a recent evening, and that when he went to the room there was nobody to meet. But he did meet a member of the Improvement Commission that evening who advised him to resign. MacCallister says he will stick.

Barren Island as a Hospital Site.

In view of annexation to New York there is talk in Brooklyn of the purchase of Barren Island for a hospital station for contagious diseases. The island has been an objectionable place to Brooklyn for a long time because of the bone-boiling carried on there. As a place for a hospital physicians say it has everything in its favor. The island is large enough for all the buildings needed for many a year, and scarcely less accessible by steamer than the Islands in the Sound that are used by this city.

Runaway on the Bridge.

Joseph Belgard of 191 Delancey street drove a pair of horses owned by Isaac Rosenthal of the same address to Brooklyn yesterday. On the way home, at 12½ o'clock in the afternoon, the horses became frightened about 500 feet from Park row, on the north roadway of the bridge. They ran away, and a policeman rang the alarm. The gate at the end of the roadway was closed, and the horses ran into it, breaking it from its hinges. The pole of the coupe was broken, but neither horses nor driver were hurt.

BARRY'S VIGIL IN A DIVE.

WAITED ALL NIGHT TO GET HIS STOLEN WATCH BACK.

Then He Told the Police of His Loss, Which Resulted in the Saloon Being Raided—Its Keeper and Bartender Held for Excise Violation—Watch Still Missing.

George Barry, a clerk, living at 333 West Broadway, met a blond-haired young woman near his home late on Saturday night, and accompanied her to Monroe N. Cohne's saloon at 182 Bleecker street. They reached the saloon about 11 o'clock, and sat down in a rear room, which was crowded with men and women. Everybody was drinking, and, although the doors of the saloon were closed at midnight, the people in the place were not asked to leave. Barry remained in the saloon for several hours with the blond-haired woman, and then she suddenly left him, saying that she would soon return. Barry waited, but she didn't come back, and then he discovered that his $50 watch was gone. He suspected that his companion and his watch had gone off together, and he told the men and women in the saloon that he had been robbed.

"Oh, don't mind a little thing like that," one of the women said to him. "Things like that happen often."

"Oh, but I do mind it," said Barry. "Some one pinched my watch and I want it returned."

"Say, young feller, youse don't wanter cast any slurs on der present company, do yer?" said a tough-looking young man, coming toward Barry.

"Well, my watch is gone," answered Barry.

"Where's yer lady fren' that was wid yer?" asked the tough.

"She's gone," replied the clerk.

"She'll come back; dontcher worry about that," said the young man. "Yer lady is just gone out to see if yer ticker keeps good time."

"Yes; she'll come back," said several of the women in a loud voice. Then they added in an undertone "Nit."

Barry waited as he was advised. Men and women were constantly coming in and leaving the saloon, but the woman he was waiting for didn't appear. At 5 o'clock yesterday morning he concluded that he had waited long enough, and went to the Mercer street station, where he told Acting Captain Chapman how he had lost his timepiece. The Captain, thinking that the woman who stole it would be found in the neighborhood, sent Policeman Toumey out with Barry to see if he could find her.

The first place visited was Cohne's saloon, which Barry explained to the policeman was the place where he had been robbed. In answer to the policeman's knock Cohne opened the saloon door.

"We're closed," said the saloon keeper when he saw the policeman.

"I know it," said Toumey, "but this man here has lost his watch, and I'm sent out to investigate."

"Oh, that's it, is it?" said Cohne, as he opened the door and allowed the policeman and Barry to enter. Toumey was surprised to find twelve men and five women in the saloon, all of them drinking. Bartender Maurice Cohne was behind the bar, and the proprietor was on guard at the door.

"I guess I will have to make an excise arrest here first," said Toumey to the saloon keeper as he shoved him aside and took hold of the door.

"Every one here can consider themselves under arrest. I'll pull the place as a disorderly house," continued the policeman, addressing the crowd.

"Barry, you run around to the station house and have the wagon sent here, and I'll hold the crowd until you return," the policeman added, addressing the clerk.

Ten minutes later the wagon arrived and the seventeen inmates of the saloon were bundled in it and taken to the Mercer street station house. Here Toumey charged Cohne and his bartender with violating the excise law and running a disorderly house. The men and women found in the saloon were locked up as disorderly persons.

Two of the women, Mamie Burke, 20 years old, of 58 Gerrit street, and Mary Benning, 27 years old, of 229 West Seventeenth street, were charged with being suspicious persons, as it was thought that they might know something about Barry's watch.

Proof that they didn't in Jefferson Market Court yesterday morning and were discharged. The other men and women arrested were also set at liberty. The complaint of running a disorderly house against Cohne and his bartender was dismissed, but they were held in $200 bail each for trial on a charge of violating the excise law.

MRS. SCOFIELD AFTER M'CLOSKEY.

She Again Has the Stock Jobber Arrested on a Charge of Theft.

Mrs. Lillian Scofield of 120 West Forty-first street appeared again as complainant against John G. McCloskey of 333 East Forty-eighth street, in the Yorkville Police Court yesterday morning. It is a regular practice of Mrs. Scofield to have McCloskey arrested on a charge of larceny, and on Saturday afternoon she went to the East Fifty-first street station and charged that he had stolen from her a valuable diamond bracelet and $56. He was arrested at his home on Saturday night, and, although Mrs. Scofield failed to appear against him when the case was called yesterday morning, Magistrate Mott held him, despite his protests, in $500 bail for examination this morning.

According to Mrs. Scofield, McCloskey has followed her about for months, and during that time she has partly supported him. On Nov. 8 she had him arrested for stealing a bracelet, but he was discharged in the Harlem Police Court. He begged so hard to be taken into Mrs. Scofield's good graces again that she decided to give him another trial. On Saturday, she alleges, while carrying a hand satchel for her, he stole from it the diamond bracelet and her pocketbook containing the $56.

McCloskey, who is a stock jobber, said in court yesterday that he had been trying to keep out of Mrs. Scofield's way ever since she had him arrested on a false charge two months ago. He admitted that on Saturday the woman met him by place of business in Hanover square and asked him to go home with her. When he refused she made such a row that he went to the Oak street station and asked for police protection. The next day he was given a high-spirited game of hide and seek between himself and the complainant.

She was a good sprinter, and followed him into saloons, on cable and horse cars, and, when he tried to board a Third avenue elevated train, she caused a crowd to collect by declaring that he was her husband, who was trying to desert her. He finally got away from her and went home. A few hours later two detectives arrested him on the charge that he had robbed the woman of the bracelet and money.

Mrs. Scofield was in court yesterday and told her tale of woe to the court officers and reporters. When the case was called however, she had disappeared, and it was said that she had left the city with a sudden flitting. McCloskey said that she wasn't any sicker than he was, and that all she was looking for was to keep him locked up over Sunday. He protested against the proceeding as an outrage.

Magistrate Mott told the detectives to lodge out a complaint based on the woman's story as made in the station house, and to see that she was in court to-day.

IS SHE SO BAD A GIRL?

Florence Furman Accused of Theft, Forgery, and Highway Robbery.

Florence Furman, a 15-year-old colored girl of Newark, was arrested on Saturday afternoon at the request of her uncle, William Dunmore of 142 Charlton street in that city, with whom she lived. He accused her of stealing his gold watch, but the police authorities regarded her case as one which required the attention of a truant officer rather than a judge of the Criminal Court, and no charge was booked.

Dunmore had just left the office at Police Headquarters when a woman entered and asked for the arrest of the girl, saying that she had forged her name to an order for