

\$30,000 CITY TAXES STOLEN.

CHIPP, FINANCE DEPARTMENT BOOKKEEPER, ARRESTED.

Shortages Traced Back Seven Years—Chipp Has Been There 20—Says He Has No Accomplishes—Juggled Cash Book, Bank Book and Tax Roll—Unsuspected.

When Charles P. Chipp, who was bookkeeper and Assistant Deputy Collector of Assessments and Arrears in the Finance Department resigned by request last March, it was reported that a shortage of several thousand dollars had been discovered. He was arrested yesterday and Deputy Collector Edward A. Slattery, who has been overhauling the accounts, says that \$30,000 is missing, the shortage running back to 1894. This is as far as the investigation has gone. Chipp had been in the office twenty years.

"Only \$2,000 stolen in my term," says Comptroller Cole. Mr. Slattery said last night that Phineas C. Kingsland, a public searcher of titles, came to him last February and said:

"Here is a queer state of affairs. I made a search recently and the tax rolls showed the taxes paid. I have just searched the same title again and the tax payments have been erased from the records."

Slattery asked Kingsland to see the owner of the property, and he did so and brought back the tax receipts. The handwriting was Chipp's. Mr. Slattery looked up the cash book for the date and found no entry of the amount. He reported to the Comptroller and Chipp heard him do it. Chipp followed Kingsland out of the room and admitted that he had appropriated the amount, \$271.75, and had falsified the accounts. He said he had received a check in payment for the taxes and entered the amount on the bank deposit slip, but that when he put the check in the cash drawer he had taken out an equal amount of money.

He failed to make any entry on the cash book totals. Subsequent examination of the bank deposit slips and the cash short showed the actual cash short \$271.75. Chipp said he subsequently marked on the tax roll "Tax paid."

Chipp is under \$15,000 bonds. Mr. Slattery said:

"I have practically completed an investigation for the seven years ending Dec. 31, 1900. This shows that the total shortage of the seven years are about \$30,000 short of the amount on the tax rolls. We are not prepared to say that this must be the result of an item shortage. He told Kingsland that the item of \$271.75 was the only one that was stolen. It was deemed best then to let the matter drop and all parties to be quiet. It was not to be suspicious. That very same night, however, I found other false items in the accounts. In March, 1897, Chipp was arrested by Comptroller Levy and said she had her husband was in trouble and she had been forced to square the matter. The false items then amounted to less than \$2,000. All she had been about was to get a check that had been made out for a restitutions of \$1,271.75, which was simply put to the credit of Chipp's bond."

The seven years I looked over comprised the term of the present collector of assessments, Edward Gilson. Chipp got \$2,700 a year.

This question was put to Mr. Slattery. "How is it, if he falsified the tax rolls while the Commissioners of Accounts were examining the accounts of the office that they didn't discover the irregularities?"

"That is something you must ask of the Commissioners." Mr. Slattery on which Mr. Kingsland asked the tax rolls while the Commissioners of Accounts were examining the accounts of the office that they didn't discover the irregularities?

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NEW TWENTY-STORY HOTEL

To Be Built on the Site of the Broadway Tabernacle.

The second important building operation to be projected in the neighborhood of the proposed Pennsylvania-Long Island station is a twenty-story hotel on the site of the Broadway Tabernacle, at the northeast corner of Broadway and Thirty-fourth street. Earlier in the week it was learned that the Goelet estate is making arrangements to tear down the two apartment houses which, with the ten-story Imperial Hotel, occupy the easterly side of Broadway between Thirty-first and Thirty-second streets, and to replace them with an extension to the hotel.

Yesterday the announcement was authorized that the Tabernacle has been sold to a client of Herbert A. Sherman. For this client Mr. Sherman has been bought, from James C. Parrish, the abutting parcel at 68 and 70 West Thirty-fifth street, comprising two old four-story houses on a plot 35.4 feet by 98.9. The Tabernacle site measures 100 feet on Broadway and 150 on Thirty-fourth street. The price paid for the Tabernacle was \$1,300,000, and that for the Thirty-fifth street property, \$140,000.

The hotel, including the land, will involve an expenditure of \$5,000,000. It will contain accommodations for a bank and a trust company, besides extensive safe deposit vaults. Mr. Sherman declined to give the name of his client, who, he said, is a new investor in New York realty. Both the trustees acting for the church, Cornelius N. Bliss and William I. Washburn, had also been pledged to secrecy regarding the buyer.

The Tabernacle site was bought by the church in 1857 for \$75,000, and the building, a perpendicular Gothic structure, was completed in 1859, being remodelled, however, in 1872. The property has been in the market for some time, and last spring the trustees rejected an offer of \$1,200,000 for it from a syndicate organized by Richard M. Montgomery.

Mr. Bliss said last night that no step has been taken to determine on a new location in advance of the sale of the present church.

WOODRUFF IN BIBLE CLASS.

Attends Reception Given by Young Mr. Rockefeller and His Associates.

Leut.-Gov. Woodruff took the members of the Young Men's Bible Class of the Fifth Avenue Baptist Church last night he wished that he, too, could devote more time to the study of the Bible. Lieut.-Gov. Woodruff is being held ready for making a demonstration against any German naval force that may appear in Venezuela waters.

The friendly spirit shown by Germany in ascertaining the views of the United States before taking any radical step against Venezuela is a source of gratification to the authorities here. The assurances that Germany will not make any move that will in any way violate the spirit or the letter of the Monroe Doctrine disposes of the sensational reports that the North Atlantic squadron, which is engaged in India, is being held ready for making a demonstration against any German naval force that may appear in Venezuela waters.

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WIFE IN ARRESTS ACTOR MOULAN.

Says Her Chicago Divorce Is Void—Wife No. 2, Lillian Berri, Bails Him.

Frank Moulán, the comedian of the Castle Square Opera Company, was arrested yesterday on a warrant obtained by his first wife, Miss Carrol, who charged him with non-support. When he was arraigned in the Centre street police court before Magistrate Brann he showed the Magistrate a decree of divorce issued on Oct. 14 by Judge Neely in Chicago. Magistrate Brann is said to have declared that the decree was not valid in this State.

It appears that Moulán after the decree of divorce in the Chicago court married on Oct. 23 his present wife, Maude Lillian Berri, the prima donna of the Castle Square company, who was in court with him yesterday. She obtained bail from friends and the case was put over until Monday for a hearing.

Moulán and his second wife live at the Hotel Navarre.

Mr. Moulán said last night: "My divorce was perfectly legal. I was married again a week after it was granted. The decree was obtained by my wife, not by me. When I attempted to show it to Magistrate Brann he said it was a fake, but refused to look at it."

AMERICAN GIRL WEDS PRINCE.

Miss Hazel Singer the Bride of Prince John Chika of Roumania.

Special Cable Dispatch to THE SUN. PRINCE JOHN CHIKA, of Roumania, a Lieutenant in the Roumanian Hussar and son of Prince Alexander Chika, Roumanian Minister to Turkey, was married to-day to Miss Hazel Singer, daughter of Mr. Charles J. Singer of Chicago.

CHICAGO, Dec. 19.—Miss Singer is a Chicago girl and is the daughter of a former Board of Trade man, Charles J. Singer. The parents of the bride lived at Twenty-ninth street and Michigan avenue for many years. Mr. Singer retired from business about five years ago, and taking his family with him he made a tour of the world. He has lived in Europe most of the time since. Miss Singer received her education in Paris and made her last trip to Chicago two years ago. The Singer family has a host of friends in Chicago, and the coming Princess has promised to pay them a visit within a year together with her husband.

JEAN DE RESKÉ ILL.

Production of "Siegfried" in Paris Postponed to That Account.

PARIS, Dec. 19.—Owing to Jean de Reskés' sudden indisposition the dress rehearsal of "Siegfried" in French, which was to have been held to-night, has been postponed indefinitely. The cast will include Miss Besse Abbott, the young American singer, who made her debut here a few nights ago as Juliette.

MARIONI TO WED SOON.

Miss Holman, His fiancee, Coming East With a View to Early Marriage.

INDIANAPOLIS, Ind., Dec. 19.—A sudden change has come in the plans of Miss Josephine Holman as a result, her friends say, of telegrams received last night from Signor Marconi, and she is preparing to go to New York at once with a view to an early marriage, possibly within the next three weeks.

Miss Holman refuses positively to discuss the matter in any light, but her friends say that after telegrams of congratulation had reached her last night, Signor Marconi on his success in the Newfoundland experiments, now supposed that the arrangements had been made, and they had a dinner to celebrate it.

PRISON HAIR CUT ABOLISHED.

Convicts Permitted to Wear Their Hair of Such Length as to Part Properly.

ALBANY, Dec. 19.—The State Superintendent of Prisons has issued an order prohibiting the cutting of the hair of convicts, with the exception of that which is necessary to wear their hair of such length as to part properly. There have been some changes in discipline in the State prison in recent years and many of the customs of the old system have become antiquated with the changed conditions. Among these were the hair regulations, which were abolished last year. It was not until the new regulations were issued that it was known that the hair of convicts was to be cut.

ADMIRAL SANDERSON'S ILLNESS.

His Friends Are Now Almost Hopeless of His Recovery.

WASHINGTON, Dec. 19.—The condition of Admiral Sander son was said to be more serious than it had been for some time. With only a few hours of consciousness he has been unconscious for five or six days. An attempt to operate on him was abandoned on account of his condition. The Admiral's recovery or settling of the office of the outside world. He has no knowledge of the result of the Active Hospital. He has been in the hospital since he was admitted to it.

GERMANY WILL NOT OFFEND US

RECOGNIZES MONROE DOCTRINE IN VENEZUELA AFFAIR.

Virtually Asks This Government How Far She May Safely Use Force Without Encroaching on the Monroe Doctrine or Otherwise Offending the United States.

WASHINGTON, Dec. 19.—Through verbal diplomatic exchanges, which those concerned prefer to designate as informal or unofficial, Germany and the United States have had a satisfactory understanding as to how far Germany may safely go in undertaking extreme measures against Venezuela without encroaching on the Monroe Doctrine or otherwise offending this Government. Germany's purposes have been disclosed to the Administration, but there has been no mistaking the object of her inquiries. In fact, it is understood that Germany has been very frank in explaining that the collection of debts due to German subjects by the Venezuelan Government will be undertaken if the measures planned by the Imperial Government are not distasteful to the United States.

This Government has not, of course, entered into any arrangements as to the character and extent of the proposed German measures, as to do so would imply hostility to Venezuela or an assumption on the part of the United States of suzerainty over South America. Germany must conduct her own business with Venezuela independently of the United States. It is only in the event of the development of a purpose on Germany's part to secure a foothold in Venezuela that the United States will take a hand in the matter, except, perhaps, as a friendly mediator. Germany has, however, assured this Government that she has no purpose of infringing on the rule laid down by President Monroe as interpreted by President Roosevelt in his annual message.

The friendly spirit shown by Germany in ascertaining the views of the United States before taking any radical step against Venezuela is a source of gratification to the authorities here. The assurances that Germany will not make any move that will in any way violate the spirit or the letter of the Monroe Doctrine disposes of the sensational reports that the North Atlantic squadron, which is engaged in India, is being held ready for making a demonstration against any German naval force that may appear in Venezuela waters.

CROKER SAD OVER RECEPTION.

Lock of Wigwag Subserviency at French Lick—He Leaves To-night.

INDIANAPOLIS, Ind., Dec. 19.—Richard Croker and his New York friends will leave French Lick Springs to-morrow evening for New York, going by way of Cincinnati. Mr. Croker originally intended to stay at the Springs a week or ten days and possibly longer, but none of the Indiana Democrats has visited him for consultation, and he has found the Springs unprofitable. He is being held ready for making a demonstration against any German naval force that may appear in Venezuela waters.

Those who have talked with him say that while he has expressed no disappointment over his reception in Indiana, it was evident from his frequent references to the dullness of the place that he has not met the conditions that he expected and is anxious to cut his visit as short as possible. Leading Democrats in this city say there is no reason why they should pay court to the "Tammany boss at French Lick" and that it was asking too much of them to go to an out-of-the-way place at this season of the year to meet any one, besides, they say, Croker is a stranger to Indiana politics and it is entirely too early to begin national manipulations, if that was his purpose, as assumed by some, in coming to the State.

THIEVES HAD GOT AWAY WITH MORE THAN 6,000 FEET OF THE WIRE—CAUGHT.

If you have been unable to get some telephone number you were trying to reach in the Madison Square or Thirty-eight street central in the last few days it may be interesting to you to know that the police found the reason why and two thieves were caught.

J. A. Stewart, the superintendent of maintenance, and supplies of the telephone company, sent word to the East Thirty-fifth street police the other day that since Dec. 11 more than 6,000 feet of telephone wire had been cut out and taken away by thieves in the district around Broadway avenue, between Thirty-fourth and Forty-second streets.

Detectives Burke and Quinlan while rooting on house top yesterday saw two men cutting telephone wires on the East Thirty-fifth street and First avenue. The detectives went up to that building and captured the men, who said they were James Kilson and John Miller.

They admitted the theft of all the wire and said with some show of pride that they had put more than one hundred telephones out of business before they were caught.

WHAT AILED THE TELEPHONES.

The Board of Police and Fire Commissioners is composed of two Republicans and two Democrats, appointed by the Mayor. At the recent election the chief of the Fire Department and the chief of the Police Department displayed open antagonism to the local Democratic nominees and by so doing aroused the ire of the Democratic members of the board.

To encourage the removal of these two officials it was necessary to have a police and fire board composed of members who were not the friends of the Mayor. The Mayor therefore preferred charges against Commissioner Jones and Mr. Morgan, leaving them in office without cause. The proceedings of the Board Mayor Sherman was prosecutor, Judge and jury, and after an original trial of Mr. Jones and Mr. Morgan, the Mayor's charges against Commissioner Morgan are pending.

Mayor Sherman returns from office on Monday as expected to the Governor from official duties at the high-backed and arched carriage of the Mayor's office for applying Mr. Sherman will be returned to the office of the Mayor's office on Monday.

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STARVES WITH \$18,000 ON HAND.

Relatives Find a Small Fortune in Miser Fitzpatrick's Bed.

CROTON FALLS, N. Y., Dec. 19.—Although John Fitzpatrick of this place was worth more than \$18,000, he died of starvation and neglect. After he was buried in Massachusetts to-day, his fortune was found in an old leather bag, which was bound with chains to a hole in the floor under his bed.

Both Fitzpatrick and his wife pretended that they were penniless. Mrs. Fitzpatrick died four months ago and after her death two bankbooks showing a credit of \$4,000, were found in an old stocking in the wall of their bedroom. She was 65 years old and up to her last illness picked up coal along the Harlem Railroad tracks. Fitzpatrick was 72 years old and for years was a laborer on the Harlem Railroad tracks at \$1.25 a day.

The last time the old miser was seen alive was on Saturday last, when he entered the Croton Falls Hotel which emaciated and begged for a drink of whiskey. He said he had a bad cold and had no money to buy medicine. He was not seen again until last Wednesday, when he was found dying on his bed. There had been no fire in the house for several days and no food. His relatives found seven bankbooks in the hole under the bed representing \$4,000. Tied up in old rags was about \$85 in gold. Two sisters who live in West Brookfield, Mass., will share Fitzpatrick's money.

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ROOSEVELT CALLS GAGE BACK

APPRaiser WAKEMAN WROTE TO PRESIDENT DIRECT

Attacking the Head of the Treasury Department as Well as Refusing to Resign—His Summary Removal Looked For—Wakeman Expects to Hold Over Jan. 1.

WASHINGTON, Dec. 19.—The reply of William F. Wakeman to the request made by Secretary Gage two weeks ago that he resign as Appraiser of Merchandise at the Port of New York was received at the Treasury this morning. In the same mail was a letter to President Roosevelt from Mr. Wakeman on the same subject. Secretary Gage had left on an early morning train for New York to attend the Bankers' Association banquet and the exact contents of the Appraiser's letter to him are not known.

The letter the President received, however, was of such a character that he telegraphed to Secretary Gage requesting that he return to Washington immediately.

The Treasury officials received special instructions from the Secretary before his departure to regard any communication that might come from Appraiser Wakeman as confidential until his own return. It is believed that Mr. Wakeman's letter to the Secretary contains a brief denial of the request that he resign his office and that it contains a supplementary statement that he has communicated his reasons for the denial to the President directly.