SUPPLEMENT TO THE HERALD.

NEW YORK, TUESDAY, JUNE 7, 1864.

cause were referred to Moses Ely, and pending the reference a motion to issue a commission was made to examine defendant and proceedings of the defendant in the meantime stayed. From that time no step on the part of the plaintiff was taken, and this motion on the part of the defendant was to vacate said stay, on the ground that the plaintiffs had never seen or had any transactions whatever with defendant; but that the plaintiffs had sworn, and their books showed, that all their dealings were and had been with Mrs. Swan. The plaintiffs interposed some technical objections; but the Justice decided to vacate the stay, and made an order that the reference be proceeded with.

THE TAX COMMISSIONER CASE.

Judge Barnard's Opinion Legalizing the New Appointments—The Matter Brought Up on a Writ of Certiorari Before the Supreme Court General Term.

The Tax Commissioner imbroglio still remains unsettled, although it is the general belief that the new appointees will be firmly installed in office before the lapse of many days, and that the business pertaining to the office will be resumed as usual.

Judge Barnard's opinion, legalizing the appointment of Comptroller Brennan, was filed yesterday, and reads as follows:—

The complainants ask that Josiah W. Brown and Amor J. Williamson, late Commissioners of Taxes, &c., be compelled to deliver to them, as their successors in office, the books and papers pertaining to said office. I have given the questions arising upon the papers and made upon the argument that complete and deliberate examination which the public interests demanded, and will briefly state the conclusions to which such examination has led me, my other duties preventing me from giving a more elaborate opinion at this time.

First—There can be no question that the term of office of Brown and Williamson had expired at the time of the appointment of the applicants. The act under which they were appointed in terms limited the office in duration to the term of five years. That was the term of office, and the provision for a continuance in office until others should be appointed in their place had respect to the public interests, and was designed to guard against an absolute vacancy in the office, but did not exceed the term of the office as fixed by the statute. The contestants were appointed and entered upon the duties of their office on the 3d of May, 1859, and on the 3d of May, 1864, their term of office expired. But they continued legally to exercise the duties of the office under their appointment until the 5th of May, when the applicants were appointed.

Second—I cannot entertain a doubt that the appointment of the applicants to succeed to the office by the Comptroller was regular and proper. The learned counsel for the contestants, while they conceded that their term of office had expired, and that the law contemplated the appointment of others in their places, did not attempt to explain with whom the power of appointment was lodged, but merely insisted that it was not with the Comptroller. The design of the statute is very evident. It was to provide for a permanent system for assessing and collecting the taxes and assessments in the city of New York, and not to serve a temporary purpose or to meet an emergency. The Board of Commissioners was established as a branch of the government, and the business of the department was to be transacted by Commissioners appointed for a limited term, with provision for filling of vacancies during the term of office, but with no provision for filling of vacancies by death, &c., after the expiration of the term. While the office of Commissioner was to be permanent the title of the incumbent was not to be permanent; but he was to hold his office by the same terms and with the same statutory limitation as to time as other officers. The statute clearly called for the appointment of Commissioners at the expiration of the five years for which the first commissioners were appointed, and the power of appointment was vested in the Comptroller. That power, lodged with him for public purposes, and to subserve the public interests, was not exhausted by a single exercise of it. Although the power to make any but the first appointment is not in terms conferred, it is within the reasonable intent of the statute and necessary to give effect to the plainly expressed will of the Legislature to keep in operation this important branch of the city government. The principle involved here was well settled in Weed vs. Tucker (19th New York, 424). The reasoning of Justice Denio, unanimously concurred in by all the Judges of the Court of Appeals, as well as the cases and analogous statutes cited by that learned Judge, establish very conclusively the regularity of the appointment of the applicants by the Comptroller.

Third—The applicants having taken the oath of office made a demand of the books and papers of the contestants, and were then in a condition to make the application under the statute. While in this proceeding the title to the office cannot be determined, it does not follow that the officer to whom the application is made may not incidentally examine into the right of the respective claimants. He must do this incidentally when he is called upon to make the order to show cause, and he must do so when he passes upon the question finally. If an assertion of right by the person withholding the books would oust the officer of jurisdiction, the statute would be of but little avail, as in any case the applicant would be driven to an action to establish his title to the office. A party is in possession of an office and an officer *de facto* when he is commissioned by the proper authority and has taken the oath of office and given security, when security is required. No other induction is necessary or possible. The fact that a usurper has possessed himself of the books and papers of the office does not affect the person legally appointed or deprive him of any of his rights as an officer *de facto* in possession of the office which is but a franchise.

Although the right to the office cannot be determined upon this application any more than the title to real property could at common law be determined in a merely possessory action, but only in a suit of right, the right to the possession of the books, &c., may, and necessarily must, be determined in this proceeding. The parties will not be concluded by the result in an action in which the title can be tried. If the applicant makes a prima facie case, and the contestant is claiming without color of legal authority, no matter how stout may be his assertion of right, the applicant is entitled to the relief asked. Such is the result of the cases, and in every case, with a single exception, the question of right to the possession has been considered as passed upon by the officer. In the excepted case, the Judges of the Supreme Court had divided in opinion as to the right to the office, and Judge Kent, acting as Circuit Judge, very properly declined passing upon it. (Note to People vs. Stevens, 5 Hill, 616. In the matter of Davis, 8 How. 367. In the matter of Whiting, 8 Barb., 413. 5 Abbott, 73; Ib., 211. 7 Barb., 30; 2 Barb., 513; 8 How., 367; 11 How., 418. In some of the cases the Judge inquired into and passed upon the authority of the body from which the appointment emanated, and in others upon the right and regularity of removal of the incumbent as well as the appointment of the successor. I am clearly of the opinion that this is a proper case for the exercise of the power vested in me by the statute, that the contestants are withholding the books from the applicants unlawfully and without color of right, and that the public interests require that the books and papers should be delivered at once, to the end that the important duties devolved upon the Commissioners of Taxes, &c., may be prepared within the time prescribed by law. The public interests will suffer if the contestants are permitted by withholding the books from their successors to prevent the proper and timely execution of the laws for making the assessments in the city. The usual warrant to commit the contestants must issue, together with a search warrant for the books and papers if necessary.

THE CERTIORARI PROCEEDINGS.
SUPREME COURT—GENERAL TERM.

Before Judges Clerke, Leonard, Barnard and Sutherland.

Issue 8.—In the matter of the Application of Jonathan W. Allen, Geo. H. Purser and C. B. Woodruff against Josiah W. Brown and Amor J. Williamson.—The Court having rendered a number of decisions, Judge Leonard inquired if the writ of certiorari in this case was not returnable that day.

Ex Judge Allen—There is an imperious necessity, your Honors, that this case should be heard at once. If all the papers are here, and I believe they are, we should proceed at once to the argument of the case upon its merits. I move that we proceed at once.

Mr. McKeon—I will be ready to proceed with the argument to-morrow. I cannot go on to-day.

Ex-Judge Allen—I have an affidavit in my hand which, when read, will show the necessity for proceeding with the argument at once.

Mr. Noyes—I have not seen the opinion of Judge Barnard yet, and, until we have read it, I don't think we will be ready to proceed with the argument. There was no necessity for such a hurry in a proceeding which was taken in the ordinary way.

Ex Judge Allen—I would like to read this affidavit, your Honors, and then you will see the necessity of hearing this matter immediately. By the laws of the State the books and papers of the Tax Commissioner's office are necessary to make and prepare the assessment rolls for the year 1864, and copies of the same must be delivered to the Board of Supervisors on the first Monday in July. Now it is utterly impossible to comply with the law, unless immediate authority is given to recover and collect these books, which, we are informed, are scattered all over the city, and in the hands of irresponsible parties. I understand that Mr. Williamson sent his brother-in-law around the city to collect the books; but where they are now it is hard to say. They may be in Baltimore for ought we know. It should be determined at once who are the Tax Commissioners, or else there will be great difficulty experienced in collecting the taxes. The counsel are familiar with the whole matter, and can go on with the argument to-day as well as to-morrow. We are ready to proceed to argue the case upon its merits, although we might have objected to the writ of certiorari as premature, on the ground that the order of Judge Barnard has not yet been fully complied with.

Mr. McKeon—In this case we have not yet seen the opinion of Judge Barnard, although the latter stated that it would be published in Saturday afternoon's papers. We want to look over those papers, and then we will be ready to proceed as soon as they like.

Judge Leonard—The difficulty will be to get a General Term together at this season of the year.

Mr. Noyes—I am not aware of any authority for urging the argument in this proceeding at this stage.

Judge Leonard—It was understood between Mr. McKeon and myself, when I granted the writ, that the matter should be argued to-day, or else I would not have granted it at all.

Mr. McKeon—I believe that is so, your Honor.

Mr. Noyes—I was not aware of any such arrangement. I have not had a chance to read Judge Barnard's opinion yet.

Judge Barnard—It was filed at an early hour this morning.

Mr. Noyes—I understood it was to be published on Saturday afternoon or this morning. I have looked over all the newspapers and have been unable to see it. We cannot consent to proceed with the argument without having examined the opinion.

Ex Judge Allen—It is highly necessary that the argument should go on immediately. They have applied for this writ, and they should have been ready to go on with the argument.

Judge Leonard—Can you go on with the argument to-morrow?

Mr. McKeon—Yes, sir.

Judge Leonard—Then we will adjourn the cause until ten o'clock to-morrow morning.

The affidavit referred to by ex-Judge Allen gives a history of the removal of the books and records from the Tax Commissioner's office, and the condition of the premises upon the new appointees entering upon their duties. It reads as follows:—

City and County of New York, ss.—Jonathan W. Allen, being duly sworn, deposes and says that he is one of the Commissioners of Taxes and Assessments of the city and county of New York, and jointly with George H. Purser and Christian B. Woodruff made application to the Hon. G. G. Barnard, Judge of the Supreme Court of the State of New York, to compel Josiah W. Brown and Amor J. Williamson to deliver the records, books and papers connected with the office of Commissioners of Taxes and Assessments to this deponent and his associates.

That, after argument before the said Judge, he duly granted an order directed to Messrs Brown and Williamson, on Saturday, the 4th inst., for the delivery and surrender of said books and records. That this deponent and his said associates, under such authority, caused the iron safe in their office to be opened, but discovered that every record, book, affidavit and return relative to the assessed value of personal corporate and real estate in the city and county of New York, for the year 1864, had been removed from said safe and from the public office.

That on calling together several of the clerks and deputy tax commissioners, they acknowledged that some of said books and records were in their possession and at their private residences, under authority of said Williamson and Brown, and a proportion of such books were afterwards voluntarily returned, and are now in the possession of this deponent and his associates.

That under the sixth section of chapter 302 of the Laws of the State of New York of 1859, all such blanks and papers are declared to be public records, and are indispensably necessary to make and prepare the assessment rolls for the year 1864, and copies thereof required under the last mentioned act, to be delivered to the Supervisors of the county of New York on the first Monday of July next. That it is utterly impossible to comply with this provision of law, or legally impose any taxes for the year 1864 unless authority is immediately given to recover and collect the said books and papers.

JOHN W. ALLEN.

Sworn before me, this 6th day of June, 1864.—CASPER C. CHILDS, Notary Public of the city of New York.

BOARDING AND LODGING.

A PRIVATE FAMILY, OCCUPYING A FIRST CLASS house, have two large and two small Rooms, which they would let to gentlemen, with Board. The location is good, being but a block and a half from Broadway. Apply at 228 West Thirty sixth street.

A GENTLEMAN AND WIFE OR TWO SINGLE GENtlemen can obtain a neatly furnished Room, with Board, in a private family, where home comforts can be enjoyed. The house contains modern improvements and is pleasantly located. Terms moderate. Apply at 77 Thirty-first street, near Fourth avenue.

A FRENCH FAMILY, LIVING IN A FIRST CLASS house, will let one or two single Rooms, with excellent Board, to gentlemen only. Apply at 11 West Eleventh street, a few steps from Broadway.

A SUIT OF FURNISHED ROOMS TO LET—NO. 162 Fortieth street.

A PRIVATE FAMILY HAVE A HANDSOMELY FURnished suit of Rooms on second floor to let, together or separate, with our without breakfast, to gentlemen. House first class. References exchanged. Call at 46 West Sixteenth street, between Fifth and Sixth avenues.

A LADY AND GENTLEMAN, OR TWO GENTLEMEN, can be accommodated with a nicely furnished Parlor and Bedroom in a private house, with or without board. Apply at 51 West Twenty-sixth street, between Broadway and Sixth avenue.

A FEW DESIRABLE ROOMS ON SECOND AND fourth floors to let, with permanent or transient Board. Modern improvements. Delightful summer location. References exchanged. 24 University place, corner of Ninth st.

A PRIVATE AMERICAN FAMILY HAVING A FEW Rooms to dispose of, would let them to gentlemen, either with or without Board. Gentlemen whose families are out of the city would find this a very desirable location during the summer months. Best of references required. Apply for one week at 96 East Twenty-eighth street, between Lexington and Third avenues.

A MOST ELEGANT PARLOR FLOOR AND SOME very fine Rooms on the third floor to let at 18 Ninth street, between Fifth and Sixth avenues with or without first class Board, in French and German styles. A German family of the highest respectability keeps the house. References exchanged.

A GENTLEMAN AND WIFE, OR TWO SINGLE GENtlemen, can be accommodated with pleasant Rooms, with Board, in a small private family at 186 East Twentieth street.

A LADY DESIRES A PLEASANT ROOM, WITH Board, in a small family. Terms moderate. Address E. W., station D.

A SUIT OF HANDSOMELY FURNISHED PARLORS TO let—To a party of gentlemen or to a gentleman and wife. Also Rooms suitable for housekeeping. House and neighborhood first class. Terms reasonable. Apply at No. 146 West Twenty-fifth street.

A PRIVATE FAMILY IS DESIROUS OF LETTING A suit of Furnished Apartments on second or third floor, to a gentleman and wife or a single gentleman, with or without board. Apply at 70 West Fourteenth street, second door west of Sixth avenue, near Delmonico's. References exchanged.

A GENTLEMAN AND WIFE, OR SINGLE GENtlemen can be accommodated with a furnished or unfurnished front Room, with Board, at 82 East Twenty-ninth street. Terms moderate.

A GENTLEMAN AND WIFE AND TWO SINGLE gentlemen will find handsomely furnished Rooms, with or without Board, in a private family, at 62 West Twenty second street, between Fifth and Sixth avenues, near Fifth Avenue Hotel and Brokers' and Bankers' Club.

A GENTLEMAN AND WIFE CAN BE ACCOMMOdated with a beautiful Parlor and Bedroom, handsomely furnished, with Board; also two single gentlemen can obtain a very desirable large front Room, at the first class house 47 West Twenty-ninth street, a few doors west of Broadway.

A PRIVATE FAMILY WILL LET ROOMS FURnished, or partially furnished, to gentleman and wife, or single gentlemen. Dinner at 6 o'clock. Apply at 16, Lamartine place, West 29th street.

A FEW NICELY FURNISHED ROOMS TO LET—with Board, in a brown stone house, containing modern improvements. Apply at 256 West Twenty-second street, between Seventh and Eighth avenues.

A GENTLEMAN AND LADY CAN OBTAIN NEATLY Furnished Rooms, either singly or en suite, in a small private family, with or without Board, by applying at 172 Thompson street (Depau place), between Houston and Bleecker streets.

A FURNISHED FRONT ROOM AND BEDROOM AND one or two Half Bedrooms to let, with gas, hot and cold water, and use of bathing room, with or without full or partial Board, at 100 West Thirty-fourth street.

A DESIRABLE SUIT OF FURNISHED FRONT Rooms to let with Board, suitable for a gentleman and wife or two or three single gentlemen; also a single Room. Apply at 71 West Fourteenth street, first brown stone house west of Sixth avenue.

A HANDSOME SECOND FLOOR TO LET—TO A party of gentlemen. It is newly and handsomely furnished, three rooms deep, with closets, bath and marble basins. None but first class parties need apply. House is 27 West Fourth street (new number), one block from Broadway.

A PRIVATE FAMILY, LIVING AT 48 WEST TWELFTH street, between Fifth and Sixth avenues, can accommodate a gentleman and wife and two single gentlemen with pleasant furnished Rooms and first class Board. References required. Servants and children not taken.

A LARGE AND PLEASANT FRONT ROOM TO LET—With Board in a private family, to a gentleman and wife or two gentlemen. House new. Location for business men excellent. References exchanged. Apply at 184 Bleecker street.

A PARTY OF SINGLE GENTLEMEN OR A GENTLEman and wife can be accommodated with pleasant Furnished Rooms, with or without Board, at 151 West Twenty-fifth street.

A HANDSOMELY FURNISHED PARLOR AND BED room on second floor to let; also Room for single gentleman. House first class. No. 107 Clinton place (Eighth street), near Fifth avenue.

A LADY CAN ACCOMMODATE TWO OR THREE gentlemen with Board; terms reasonable. Also, furnished Rooms to let. Central Dry Goods Store, near Grand.

A GENTLEMAN AND WIFE, OR TWO SINGLE GENtlemen, can be accommodated with Board in a private family, occupying a first class brown stone house; a large Room, handsomely furnished, with all modern improvements; location very desirable—high ground with fine view; good air and central. Address box 1,159 Post office. Terms reasonable.

AT THE GRANT HOUSE, 44 NEW BOWERY, BEtween Chatham square and Chambers street, five minutes from Broadway, convenient to business and regular board. Rooms 25 to 50 cents per day, $1 25 to $3 per week. Open all night.

AT THE FRANKFORT HOUSE, ONE BLOCK EAST of the City Hall, corner of Frankfort and William streets, 250 neatly furnished light Rooms. A room to one person, 25c. to 50c. per day; $1 25 to $3 per week. House open all night.

AT 176, 174 AND 178 BLEECKER STREET, SIX A blocks west of Broadway—Pleasant Rooms, with excellent Board, from $3 to $10 per week, families accordingly. Also at Glenwood Hotel, fine groves, splendid sea bathing, ash, &c.

AT 18 WASHINGTON PLACE, NEAR BROADWAY—In a first class house, several very cheap furnished Rooms and Half Bedrooms to let, with Board. French spoken. References exchanged.

AT 210 SECOND AVENUE—TWO VERY PLEASANT Rooms for gentlemen and wives, and fine Rooms for single gentlemen; house table and location first class; they will be let, with or without Board.

BOARDING.—TWO SINGLE GENTLEMEN CAN BE accommodated with good Board at 315 West Twelfth street, between Bank and West Twelfth streets. Reference required.

BOARD—TWO DOLLARS ($2) PER DAY, AT THE Union Hotel, Georgetown, D. C.—This house has been thoroughly cleaned for the summer season, and is now ready for the travelling public. Cars running to and from the Baltimore depot every two minutes direct to the door.

BOARDING AND LODGING.

BOARD.—145 TWELFTH STREET, NEAR SECOND avenue. Two large Rooms on second floor with Board. Also a hall Room for a single gentleman. Terms moderate. References required.

BOARD.—FURNISHED ROOMS TO LET, WITH OR without Board for the lady only; gas, bath, &c. Inquire at 198 Bleecker street, west of Broadway.

BOARD IN A PRIVATE FAMILY.—A SECOND FLOOR to let, together or separately. Terms moderate to a party who intend to be permanent. 56 Hammond street, near Fourth.

BOARD.—TWO GENTLEMEN DESIRE ROOMS IN A private family, or where only two or three others are taken, with full Board. House must be first class and in a good location. Address, stating terms, &c., G. H., Herald office.

BOARD.—ONE OR TWO GENTLEMEN, OR A GENtleman and wife, can be accommodated with Board and a pleasant Room at 59 Amity street.

BOARD—WASHINGTON SQUARE.—A FAMILY AND one or two single gentlemen desiring very superior accommodations, will find at 103 Waverley place elegant and airy apartments, en suite or separate, to let, with first class Board. Unexceptionable references will be given and required.

BOARD.—VERY DESIRABLE ROOMS, ON THE SEcond floor, to let, with Board, in a private family, at 417 Fourth avenue. Dinner at 1. References exchanged.

BOARD WANTED—BY A LADY AND CHILD, IN A plain family; with a widow preferred; terms not to exceed $6 per week. Address M. G., station F Post office.

BOARD AND LODGING WANTED—A STRANGER, very steady, employed as book-keeper in a first class Dry Goods Importing House, of this city, is desirous to find Board and Lodging in a sociable private family residing in New York or Brooklyn. Only American or English. References exchanged. Address Robert H. C., Herald Office.

BOARD IN JERSEY CITY.—A PRIVATE FAMILY having more room than they require, in a very pleasant house on Pavonia avenue, with all the improvements, convenient to ferry; would let the front or back Parlor Bedrooms to two single gentlemen, with Board. Dinner at 6 o'clock. References exchanged. Address C, box 141 Herald office.

BOARD IN BROOKLYN—NEAR THE FERRIES, FOR a married couple, or gentlemen, two large pleasant Rooms, with all modern improvements. Dinner at six. Call at 67 Henry street.

BROOKLYN.—A GENTLEMAN AND WIFE OR SINgle gentlemen can obtain desirable Rooms, with Board, at 218 Degraw street, between Henry and Clinton streets, convenient to the Hamilton avenue and South ferries.

BROOKLYN.—A GENTLEMAN CAN BE ACCOMMOdated with partial Board in a strictly private French family, at 184 Clinton street, within a few minutes' walk of South and Wall street ferries. Dinner at half past six.

BROOKLYN.—GENTLEMEN CAN OBTAIN BOARD and comfortably Furnished Rooms, in a French family; house contains all modern improvements; near two ferries, and in a select neighborhood. Apply at 35 Cheever place, between Harrison and Degraw streets, Brooklyn.

BROOKLYN.—A GENTLEMAN AND WIFE OR TWO or three single gentlemen can obtain pleasant Rooms, with good Board; also strangers visiting the city can procure transient Board, by applying at 71 State street. References exchanged.

BROADWAY.—FURNISHED ROOMS TO LET—TO single gentlemen, without board, at 838 Broadway. References exchanged.

DESIRABLE SUMMER ROOMS—WITH OR WITHout Board, single or en suite, can be found at the corner of Broadway and Twenty-fifth street; entrance No. 7 West Twenty fifth street.

DESIRABLE SUIT OF ROOMS TO LET—WITH Board, furnished or unfurnished. Also a Hall Bedroom, on reasonable terms. 61 East Twenty-seventh street, between Lexington and Fourth avenues.

FURNISHED ROOMS TO LET—TO RESPECTABLE families or gentlemen. Apply at 210 Elm street near Spring.

FURNISHED ROOMS FOR GENTLEMEN—WITH Breakfast if desired; hot and cold water and all modern improvements; at 33 Clinton place.

FURNISHED ROOMS WITH BEDROOMS CAN BE had in a private family, for single gentlemen, at 15 Amity place, between Bleecker and Amity streets.

FURNISHED ROOMS—GENTLEMEN WISHING NICE Rooms, in a private house, may apply at 172 Bleecker street, six blocks west of Broadway, near the first class hotels and theatres. The house has all the modern improvements.

FRENCH BOARD.—NO 10 UNION SQUARE, LARGE Parlor and Bedroom vacant first story, and a small Room; also Basement Office to let, furnished. References.

HANDSOMELY FURNISHED DOUBLE AND SINGLE Rooms for gentlemen on first and third floors at 29 Fifth avenue, with breakfast if required.

JERSEY CITY.—A GENTLEMAN AND HIS WIFE, or also a single gentleman, can obtain pleasant Rooms, with good Board, at 34 Sussex street, Jersey City—a very pleasant summer residence—near the ferry.

HOBOKEN—A PRIVATE FAMILY OCCUPYING A first class house, have one large and one small Room to let, with Board; situation desirable, convenient to to salt water bath and ferry. Terms moderate. Apply at 145 Hudson street.

ONE OR TWO GENTLEMEN AND THEIR WIVES, also a few single gentlemen and one lady, can be accommodated with Board, at 10 Jones street, between Fourth and Bleecker.

ONE OR TWO SINGLE GENTLEMEN CAN BE ACcommodated with Board in a private family. Strictly first class. Address box 235 Herald office.

ROOMS WANTED—FURNISHED OR UNFURNISHED, in a modern house, for a lady and gentleman, with strictly respectable people. Board for the lady only; house preferred where there are no other boarders, and situated below Twenty third street. Address C. M., Herald office, stating location, &c.

ROOMS TO RENT—TO GENTLEMEN, AT 122 EAST Sixteenth street, corner of Irving place.

ROOM TO LET—WITH BOARD, AT 128 EAST SIXteenth street, near Irving place. Reference required.

TWO OR THREE GENTLEMEN CAN BE FURNISHed by a private family with comfortable furnished Rooms in a new house in Jersey City. Address box 345 Jersey City Post office.

TWO OR THREE SINGLE GENTLEMEN CAN BE accommodated with good Board at 284 Hudson street, near Dominick. Apply on the premises.

TWO GENTLEMEN CAN HAVE ONE OR TWO choice Rooms, on second floor, with first class Board in a private family, where they can enjoy a home, in Nineteenth street, east of Fourth avenue. Address B., box 622 Post office.

TO LET—SEVERAL ELEGANTLY FURNISHED Rooms to single gentlemen; best of references given and required. Apply at 29 (new number) Fourth street.

TO LET—HANDSOMELY FURNISHED ROOMS, WITH Board, suitable for a gentleman and wife or a single gentleman, at No. 1 New Canal street, corner of East Broadway.

TO LET—IN A SMALL FAMILY, A NICELY FURnished Room, with Board, to one or two gentlemen. 50 West Eleventh street, near Fifth avenue.

TO LET—A LARGE FURNISHED ROOM AND BEDroom, to a single gentleman. Terms moderate. Apply at 200 Washington street, Hoboken.

TO LET—THREE ROOMS, AT 10 WEST ELEVENTH street, four doors west of Broadway, furnished. Gas, hot and cold water.

WANTED—BY A GENTLEMAN AND WIFE, IN A respectable family (private preferred), a furnished Parlor and Bedroom, with Board. Address E. M., box 96 Post office.

WANTED—IN THE VICINITY OF ST. JOHN'S PARK or West Broadway, by a single gentleman, a comfortable Room, with Board. Terms must be reasonable. Address, stating terms, E. E. M., station G.

WANTED—A LADY TO BOARD A CHILD TWO years old. Address, stating terms, J. B., box 135 Herald office.

WANTED—BOARD, BY A YOUNG LADY, IN A private family, as a recompense for music lessons. Address J. S. B., Brooklyn Post office.

28 WEST TWELFTH STREET.—LARGE PLEASANT front and back Rooms, on second and third floors, to let with first class Board, to gentlemen and their wives or single gentlemen. Dinner at six. References exchanged.

108 NINTH STREET, A FEW DOORS WEST OF Broadway.—Two handsome Parlors and one or two small Rooms to let to gentlemen with Board.

130 TENTH STREET, THIRD HOUSE WEST OF Broadway.—To let, Back Parlor with Retention; also Rooms on third and fourth floors. House first class; family private.

SPECIAL NOTICES.

A REGULAR MEETING OF THE POWER PRESSmen's Association will be held at 7½ o'clock on this (Tuesday) evening, the 7th inst. at the Crystal Grand street, near Bowery.

JAMES S. MONTGOMERY, President.

ATTENTION—BOOT AND SHOE CLERKS, THE regular weekly meeting of the Boot and Shoe Clerks' Early Closing Association will be held this (Tuesday) evening, at Early Closing Hall, 267 Bowery, at 7½ o'clock. N. B.—All the members are particularly requested to attend. By order.

S. SAMMIS, President.

COACH PAINTERS' ASSOCIATION.—THE MEMBERS are requested to attend the regular monthly meeting, on Tuesday evening, June 7, at their rooms, 187 Bowery, to consider the desirability of getting up a picnic excursion and other matters of interest to the trade.

GEORGE BROWN, President.

FESTIVAL.—LADIES' STRAWBERRY FESTIVAL and Social Gathering at the Bethesda Hill Methodist Episcopal church, Fiftieth street, between First and Second avenues, on Tuesday evening, June 7. Addresses, Strawberries, Ice Cream, Flowers and Music. Tickets 25 cents.

SEGAR PACKERS' PROTECTIVE TRADE UNION. A regular meeting of this Union will be held at their room, 135 Hester street, on Tuesday evening, June 7, at 8 o'clock, when all the members entitled to cards can receive them. By order.

M. DE MEZA, President.

GEORGE STEVENSON, Secretary.

THE REGULAR MONTHLY MEETING OF THE NEW York Liquor Dealers' Society will be held at the Metropolitan Hall, 160 Hester street, on Tuesday evening, 7th inst., at 8 o'clock. N. B.—The report of the committee appointed at the last monthly meeting regulating the measure of ale and beer in hogsheads and barrels will be made. A full attendance is particularly requested. By order of

P. W. ENGE, President.

JOHN ROESS, Recording Secretary.

TO BOX MAKERS.—THE GREAT AMERICAN TEA Company, 46 Vesey street, wish to contract for 10,000 boxes.

FINANCIAL.

PROPOSALS FOR LOAN.

TREASURY DEPARTMENT, June 6, 1864.

To ensure the greatest possible vigor in the operations of the armies now moving against the insurgents, under brave and skilful generals, upon a vast theatre of operations, expenditures have been increased beyond receipts from revenue and ordinary subscriptions to the national loan.

Sealed offers will, therefore, be received at this Department under the act of March 3, 1863, until noon of Wednesday, the 15th day of June, 1864, for bonds of the United States to the amount of seven-fifty millions of dollars, bearing an annual interest of six per cent, payable semi-annually in coin on the first days of July and January each year, and redeemable after the 30th of June, 1881.

Each offer must be for fifty or one hundred dollars, or some multiple of one hundred dollars, and must state the sum including premium, offered for each hundred dollars in bonds, or for fifty, when the offer is for no more than fifty. Two per cent of the principal, excluding premium, of the whole amount offered must be deposited, as guaranty for payment of subscription if accepted, with the Treasurer of the United States at Washington, or with the Assistant Treasurer at New York, Boston, Philadelphia or St. Louis; or with the Designated Depositary at Baltimore, Pittsburg, Cincinnati, Louisville, Chicago Detroit, or Buffalo; or with any National Banking Association authorized to receive deposits which may consent to transact the business without charge. Duplicate certificates of deposits will be issued to depositors by the officer or association receiving them; the originals of which must be forwarded with the offers to the department. All deposits should be made in time for advice of offers with certificates to reach Washington not later than the morning of June 15. No offer not accompanied by its proper certificate of deposit will be considered.

The Coupon and Registered Bonds issued will be of the denominations of $50, $100, $500 and $1,000. Registered Bonds of $5,000 and $10,000 will also be issued if required.

All offers received will be opened on Wednesday, the 15th of June, by the Secretary or one of the Assistant Secretaries, and notice of acceptance or declination will be immediately given to the respective offerers; and, in case of acceptance, bonds of the descriptions and denominations preferred will be sent to the subscribers at the cost of the Department, on final payment of instalments. The original deposit of two per cent will be reckoned in the last instalment paid by successful offerers, and will be immediately returned to those whose offers may not be accepted.

The amount of accepted offers must be deposited with the Treasurer or other officer or association authorized to act under this notice on advice of acceptance of offer, or as follows:—One-third on or before the 20th; one-third on or before the 25th; and the balance, including the premium and original two per cent deposit, on or before the 30th of June. Interest to the 1st of July on the several deposits will be paid in coin on the 30th of June, and interest on bonds will begin July 1, 1864.

Offers under this notice should be endorsed "Offer for Loan," and addressed to the Secretary of the Treasury. The right to decline all offers not considered advantageous is reserved to the government.

S. P. CHASE,
Secretary of the Treasury.

MANHATTAN COAL AND IRON COMPANY.
A. A. LEWIS, President. T. EVANS, Secretary.

The books for subscription are now opened at the office of of Messrs. Wolff & Dike, No. 60 Wall street, for a limited number of shares at $2 per share (no assessment hereafter); par value $12 50. The property of this company consists of some of the best coal lands in Ohio, situated on the line of the Cleveland and Pittsburg Railroad, which, within the close proximity of the Ohio Canal, gives the minerals of this property easy and economical transportation by rail and water to Cleveland, Pittsburg and Cincinnati. The two openings now completed have yielded in a short time fifteen thousand tons of the best bituminous coal.

There are four (4) distinct viens of coal of an average thickness of three feet and, with the exception of one vein, are all situated above the line of the railroad, and is screened directly from the mine into the cars of the Cleveland and Pittsburg Railroad—an advantage possessed by but few of our mines. The two veins of Black Band and Kidney ore, which are underlying the whole of the estate, are now successfully worked near the premises, and are yielding from 35 to 40 per cent of good iron. Some of the most eminent geologists and mining engineers in the country estimate the property to contain 8,740,000 tons of marketable coal, selling now readily at wholesale at $6 per ton in market—deducting for mining, say $1 85, for transporting to market via Cleveland and Pittsburg Railroad $1 95, for contingent expenses 50 cents per ton leaves a net profit of $1 70 per ton.

The facilities which the present operations and improvements afford will, without much expense, allow the company to mine 250 tons per day.

NEW YORK, June 4, 1864.

MINING STOCKS—AS WELL AS ALL OTHER KINDS of securities bought and sold at all the Stock Boards in New York, Boston, Philadelphia, &c., or otherwise on commission, by ALBERT H. NICOLAY, No. 52 William st.

OFFICE OF THE MARIPOSA COMPANY, 34 WALL street.—Notice is hereby given that at the drawing this day had of twenty five Bonds of this company for redemption out of the sinking fund, the following were drawn, viz:—Nos. 13, 53, 63, 83, 88, 95, 99, 124, 168, 216, 234, 423, 458, 494, 594, 637, 772, 816, 891, 1,068, 1,187, 1,325, 1,327, 1,344, 1,489, and that the same will be paid in gold on the 1st day of July next, on presentation at the office of the company. Bonds must be presented for payment within ten days after the 1st day of July next, under penalty of forfeiture of the right of redemption under this drawing.

NEW YORK, June 6, 1864. JOHN WATT, Secretary.

SOUTHERN BANK NOTES WANTED.—VIRGINIA, North Carolina, South Carolina, Georgia, Alabama, Tennessee, Kentucky and New Orleans bank notes bought.

MANNING & DE FOREST,
Bankers and Brokers, 19 Wall street.

THE INTEREST DUE ON THE BONDS OF THE NEW York and New Haven Railroad Company, June 1, 1864, will be paid on presentation and surrender of the coupons at the office of the company, corner of Fourth avenue and Twenty seventh street, or at the Bank of the Republic.

W. BEMENT, Treasurer.

UNION PACIFIC RAILROAD COMPANY.—NOTICE is hereby given to the Subscribers to the Capital Stock of the Union Pacific Railroad Company that a call for a further payment of ten per cent upon the amount of their subscriptions has been made this day, payable at the office of the Company, 13 William street, New York, on or before the 20th of June next.

By order of Executive Committee.

JOHN A. DIX, President.

JOHN J. CISCO, Treasurer.
NEW YORK, May 10, 1864.

10-40 LOAN.—THE CENTRAL NATIONAL BANK (in City of New York, having been designated a government depository, will now receive subscriptions to the 10-40 Loan, offering the best terms and facilities.

W. H. FOSTER, Cashier. HENRY A. SMYTHE, President.

$125,000 TO LOAN AT SIX PER CENT INterest, on bond and mortgage, for ten years or less, on real estate in this city or Brooklyn. Apply in the office of the People's Fire Insurance Company to JOHN F. CONREY, 66 Wall street.

$300,000.—THIS AMOUNT TO LOAN, AT SIX per cent, for a term of years, on New York city property in sums to suit applicants. JOSEPH MASON, No. 55½ Pine street rooms 10 and 11.

$350,000 TO LOAN ON BOND AND MORTgage, for ten years or less, at six per cent, on New York or Brooklyn property in sums to suit. Apply to GEO. W. BROWN, No. 9 Pine street, second floor.

COPARTNERSHIP.

ANY CAPITALIST WHO WOULD BE DISPOSED TO invest $1,200 in an enterprise which would insure a very large increase, without requiring any time on their part, may address Washington station D.

A PARTNER WANTED, WITH ABOUT $800, IN A pleasant, genteel business; a wideawake man, with good address, will find this a good opening. References given and required.

RICHARDSON & PLATT, 180 Broadway.

BROOKLYN, MAY 5, 1864.—THE FIRM OF PETERson & Purdy is this day dissolved by mutual consent.

W. H. Purdy retiring. All outstanding claims will be settled by the remaining partner.

CHARLES PETERSON,
W. H. PURDY.

NO. 51 WALL STREET, NEW YORK, MAY 31, 1864.—EDWARD DODGE has this day retired from the copartnership of CLARK, DODGE & CO.

LUTHER C. CLARK,
EDWARD DODGE,
JOHN D. MAXWELL,
DAVID CRAWFORD, Jr.

The undersigned, remaining partners in the said firm of Clark, Dodge & Co., all residing in the City of New York, will, in accordance with the provisions of an Act of the Legislature of the State of New York, continue the use of the name CLARK, DODGE & CO. in their future business. Mr. Edward Dodge is not liable or responsible for any debts, contracts, or liabilities hereafter made or incurred.

LUTHER C. CLARK,
JOHN D. MAXWELL,
DAVID CRAWFORD, Jr.

PARTNER WANTED—WITH $2,500, IN A LONG AND well established cash business; good opening; the best of references and every satisfaction given. Address, with real name, Extend, box 141 Herald office.

PARTNER WANTED—WITH FROM $1,000 TO $2,000, in the Produce and Provision business; a ready established. Address, with real name, A. M., box 132 Herald office.

THE COPARTNERSHIP HERETOFORE EXISTING under the firm of James M. Drake & Co. is hereby dissolved by mutual consent, Mr. James M. Drake retiring from active business. Either partner will sign in liquidation. The current accounts on the books of J. M. D. & Co. will be placed in the hands of Drake Brothers, their successors.

JAMES M. DRAKE,
A. A. DRAKE.

NEW YORK, June 1, 1864.

LIMITED PARTNERSHIP.

The undersigned have formed a limited partnership, pursuant to the laws of the State of New York, for the purpose of continuing the Stock and Exchange Brokerage business, under the style of Drake Brothers, as successors to James M. Drake & Co.

The partnership to commence on the 1st of June, 1864, and terminate on the 1st of June, 1866.

James M. Drake has contributed fifty thousand dollars in cash to the common stock as special partner.

The members of the firm take this opportunity to tender their acknowledgments for the very liberal patronage they have heretofore received, and to solicit for the new firm a continuance of the same.

WILLIAM F. DRAKE,
ALBERT A. DRAKE,
General partners.