THE MAYOR'S MESSAGE.

An Outline of a New Policy for the City Government and Suggestions to the Common Council.

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The inaugural message of Mayor Havemeyer, as given below, was submitted to both Boards of Aldermen yesterday immediately after their organization. In the Board of Aldermen a resolution was adopted to appoint a committee to take into consideration the various suggestions made by the Mayor and draft resolutions in accordance therewith. The general impression in both chambers of the respective Boards of Aldermen, as gathered from the expressions of opinion on all sides, was that the message was extremely practical, and was very fruitful in the initiation of work for the new Boards.

MESSAGE OF THE MAYOR.

To the Honorable the Common Council:—

In assuming again the duties of the Chief Executive of the city I cannot but express the satisfaction I feel as I recognise in the Common Council, upon which rests so much of the responsibility of the government, men of experience, possessing the confidence of the people and animated by the single desire to discharge in the public interest the duties that devolve upon them. The power with which the Common Council is vested will, in your hands, I am satisfied, be applied to an honest endeavor to improve and elevate the government, and your influence for good will, I trust, be felt in the action of all the city departments, and each of the officers connected therewith.

Happily the circumstances attending my election are such that I am, in the discharge of my duties and the distribution of patronage, freed from any trammels or affiliations of a partisan character. It will be my constant desire to co-operate with you in all that concerns the welfare of the great community that we represent. At all times observant, as a citizen, of the course of public affairs, I am not surprised at the growth of the business of the city since I last addressed the Common Council from this place. The affairs of the city are of imperial extent and variety, and in their present condition require for their proper conduct our united energies and all the wisdom we can command.

By the charter it is the duty of the Mayor to recommend to the Common Council all such measures connected with the "security, health, cleanliness and ornament of the city, and the protection and improvement of its government and finances, as he shall deem expedient."

In my judgment there is little, if anything, connected with the government of the city which is not susceptible of very considerable improvement. On taking possession of the government from our predecessors we find it in a state of disintegration and the interests of the city in every department wasted. Notwithstanding the numerous and extravagantly paid officers and subordinates, official duty has been neglected, and demoralize tion has assumed a growth which will require careful and persistent effort to eradicate. In a great degree we have to rebuild the entire governmental edifice.

CONSOLIDATION OF THE CITY AND COUNTY GOVERNMENT.

One simple measure is at the outset imperatively demanded, and should receive immediate attention—that of the consolidation of the city and county governments. The separate management of our city and county affairs has proved both injurious and expensive. No benefit can, in any sense, be secured by continuing this divided administration. The city and county should, for all business and governmental purposes, be represented by but one legislative body.

Upon examining the laws which relate to the government of the city I find doubts, difficulties and confusion. The charter of 1870, amended in 1871, is popularly supposed to contain a full specification of your powers and of the powers and duties of the Mayor and of the departments. This charter declares (section 2) that in you is vested the legislative power of the Corporation, and section 23, that in the Mayor and in the departments is vested the executive power.

Such a system of government may have been intended by the charter; it is not, however, the system which has governed the city since it was enacted. We have had form, not substance—a legislature in name, but not in reality. Everything has been done as though we had no legislative body; as if no Common Council existed as part of our government.

While, in theory, the executive departments are subordinate to the Mayor, they have been by law made practically independent of him, and have assumed themselves all the legislative power, thus leaving the Common Council, the direct representatives of the people, without influence and almost without functions.

THE TAXATION OF THE CITY.

In 1872 there was raised, for the purposes of the government of the city, by taxation (exclusive of the county) $23,318,637, and on bonds upwards of $5,000,000. All this money was raised, appropriated and expended without any reference to the Common Council, without the sanction in any way or to any extent of the legislative branch of the government. In what manner the revenues of the city should be expended was a matter with which the Common Council was not permitted to interfere. The executive power usurped the legislative, and when this usurpation was perfected responsibility in the city government ceased. The supremacy of the departments culminated when the power of removing the heads was practically abolished by the present charter. Our executive officers then became absolute rulers, and under this rule our government became a public scandal.

THE LEGISLATIVE POWER.

This should no longer continue. The legislative power should be restored to the Common Council. Elected by the people, in a sense which could not be predicated of any election in the city during the past twenty years, you should act for the people, and for no particular party, political or otherwise. Where there has been so much disorder reform is neither easily nor speedily accomplished. The work before us is formidable, but it must be undertaken. To the best of my ability I shall endeavor to perform my part. Upon your co-operation I rely.

Your first duty should be to see that the legislative power of the government is in reality, and not merely in name, vested in you. Wherever you find this power to have been assumed by the departments without authority, a change should be effected. An examination will, I am persuaded, satisfy you that, even under existing laws, your powers are by no means so limited as the action of your predecessors would indicate. Such an examination is necessary, not only with the view of ascertaining existing rights, but also for the purpose of determining existing defects and the measures required to provide the proper remedies.

In the executive branch of the government there must be accountability. Under the provisions of the charter the heads of departments are practically accountable to no one. Once appointed they can only be removed upon articles of impeachment presented by the Mayor, and after formal trial before a full bench of the Court of Common Pleas. My conviction is that this machinery was devised by designing men, not for the purpose of securing the removal of improper officers, but to render such removal impracticable, if not impossible.

THE DEPARTMENTS.

At present the Mayor can exercise but little control over the departments. His power has been limited to little more than the privilege of calling upon them to furnish to him in such form, and within such time, and under such rules as he may prescribe, reports of their operations and actions. By the express terms of the charter the Mayor is held "responsible for the good order and efficient government of the city." With this serious responsibility attached to the office I enter upon the Mayoralty to find that every officer through whom the government must be conducted is virtually beyond my control. All the heads of departments and also the Chamberlain, who, although only the head of a bureau of the Finance Department, is appointed by the Mayor, are entitled to hold their respective offices beyond my term under appointments made by my predecessor. With the subordinates in the various departments—many of whom, as is well known, are the growth of an era of our government with which we have no sympathy—neither the Mayor nor the Council are permitted to interfere. The honor awarded to the Mayor of a seat at the Police Board and at the Board of Health, on account of the conditions attached thereto, affords but little opportunity to influence or to secure the efficient working and administration of either of these departments.

One of the strongest illustrations of the inharmonious and improper organization of the executive power has received recent enforcement by the resignation of the Corporation Counsel and the appointment by the outgoing Mayor of his successor, to hold over to a period beyond my term of office. When the importance of the office of the law adviser of the city is taken into consideration, the fact that with him rests the appointment of the Corporation Attorney and Public Administrator, the necessarily confidential relation he should bear to the Mayor, and how much discretion and power necessarily rests with him to aid or impede the policy of the government, the eminent impropriety of the law, which prevents the incoming administration from appointing that officer, is made glaringly manifest, and an amendment in that particular cannot be too early passed by the Legislature.

These various defects in the government should be remedied, but in endeavoring to accomplish this care must be taken that no change is accepted which would be productive of greater evils. The municipality of New York is intended to be and ought to be a government by and for the people of the city. All mere political devices in the form of territorial divisions, or metropolitan schemes, should be discountenanced. The people of this city have shown their ability and determination to govern themselves, and upon us they rely to maintain and defend their municipal rights. From general and State politics the government of the city should, as far as possible, be removed. Efficiency, honesty and economy are the characteristics by which it should be distinguished.

The legislation necessary to secure improvement in the government of the city should be promoted and approved by the corporate authorities, and by them officially presented to the Legislature. Legislation sought for by any single department for its own purposes, to extend its powers, must be prevented. The spectacle of last Winter of the heads of some of the departments, with a lobby of retainers, besieging the Legislature during the whole session, to keep themselves in office and to retain their immense emoluments and patronage, should no longer be tolerated.

SPECIAL LEGISLATION DETRIMENTAL.

All legislation for corporations or individuals, designed to benefit particular interests at the public expense, should be determinedly opposed. Special legislation has been exceedingly detrimental to the city—an instrument of gigantic plunder. This channel for the advancement of private and individual interests at the expense of the public must be closed. Our laws should secure equal rights and remedies for all.

There are too many departments and boards in the city, too many chiefs placed at the head of some of these, too many bureaus in some of the departments, and too many supernumeraries and sinecures in the bureaus.

CONSOLIDATION OF DEPARTMENTS.

Several of the departments and bureaus therein should be consolidated. The salaries of all heads of departments should be revised, and fixed by the Common Council. And if the salaries of the subordinates in the departments as at present, are fixed by the heads of such departments respectively, they should in every instance be subject to the approval of the Council. All boards that are separate from departments, with the exception probably of the Board of Apportionment, should be abolished. If this latter Board is continued its constitution should be changed. Executive officers sitting thereon, and voting the amount they are to have at their disposal to expend is an anomaly which manifestly ought not to continue. No mere executive officer should have such power. It should be placed exclusively in the hands of those of our city officers whose duty it is to watch and restrain.

Without intending any reflection upon these officers, in my judgment, no good reasons exist why the Commissioner of Public Works and the President of the Department of Public Parks should be members of the apportioning Board. It was originally thus arranged to enable certain men who then held these offices the better to carry on the gigantic schemes of public plunder which they were working for their own private benefit. Instead of these officers, there should be substituted, if it is wise to have such a Board, the Presidents of the Board of Aldermen and Assistant Aldermen. The presence of the Comptroller is indispensable. The concurrent vote of all the members of the Board should no longer be necessary to give validity to their acts—the vote of the majority, composed of elected officers, should suffice. The proceedings of the Board should be made subject to the approval of the Common Council. All heads of departments and the Chamberlain should be subject to removal by the Mayor for cause. The Mayor should be subject to removal by the Governor for cause, in the same manner as sheriffs and other public officers now are.

THE REVISION OF THE CHARTER.

Let us not, however, delude ourselves into the belief that any mere revision of the charter is adequate to protect us from the evils from which this city has suffered and still is suffering. The laws which relate to the government of the city are so numerous, so full of details and often so contradictory and incongruous that their proper administration is almost impossible. The ordinances of the city are also in inextricable confusion. Since they were last revised special legislation for the city has been so extensive that one cannot without considerable labor ascertain whether a particular ordinance remains in force. It is no doubt in a great measure owing to these causes that so many of the proceedings of the Common Council for several years past have been held by our Courts to have been irregular and illegal, throwing the burden of expensive local improvements upon the city at large to the extent of millions of dollars instead of leaving them to be borne by those whose property has been increased in value by such improvements. It is necessary therefore that all special laws now in force which apply to the city as well as the city ordinances should be revised by some one competent to perform the duty.

And while these various measures are being promoted others of a practical character require to be devised to secure efficiency and economy in the execution of the various public works now in progress, or which are about to be entered upon by the city. Whatever undertakings may be necessary to advance the prosperity and secure the well-being of the community should be proceeded with and conducted with vigor and economy. How best to accomplish this for the public weal, and not for the benefit of mere speculators or private interests, is no doubt difficult to determine. But whatever the difficulties in the way may be they must be encountered and overcome.

The system which has of late grown to such gigantic proportions, of permitting the heads of departments to employ, and the right of private citizens, at the expense of the city, but subject to their exclusive control, thousands of laborers upon the public works, must be speedily and firmly dealt with. The methods by which employment is obtained by those seeking it at the hands of the departments is often humiliating to honest labor, and naturally results in organizing bands of political retainers, under the control of the heads of particular departments, for their own purposes. We have felt the pernicious influence which has resulted from the persistent efforts made through such instrumentality to secure personal and party influence and advantage. We no longer want mere political operators at the heads of departments, or in charge of influential interests of the city.

THE PUBLIC WORKS.

Our public works must be proceeded with under a well devised system of contracts. In every contract the work to be executed should be so specifically set forth that efficiency in its performance should to a certainty be secured, and in addition to all this an improved system of inspection of all our public works is imperatively demanded. Only such persons who have practical knowledge of the description of work they are appointed to inspect should be placed in such a position of trust. Honest contractors should no longer be harassed with a double set of inspectors to accommodate political favorites, and it should no longer be our reproach that with an expenditure of millions of dollars each year upon works connected with the formation, improvement and repairs of our streets and avenues, so many of our thoroughfares are still found in a disgraceful condition.

Under a law passed in 1870 the Commissioner of Public Works was authorized to change the Croton Aqueduct from 14th street to Ninety-third street, a distance of twenty blocks, from a structure of masonry to iron pipes. This work has been going on for more than two years, not by contract, but by the direct employment of large numbers of men by the Department of Public Works.

Up to the 26th of December, 1872, the enormous sum of $2,104,628 had been expended on this work. I have no doubt it could have been executed much more expeditiously under a proper contract and at about one-half the cost. The law does not limit the amount of expenditure for this work, the Comptroller being bound to answer the requisitions of the Commissioner of Public Works to any extent that he may demand.

It was generally supposed that gross and extensive frauds were committed in connection with this work. Recent developments show that the pay rolls of the work contain names of men which are certified by those employed by the department as having performed labor and as entitled to receive pay for the same, while in fact these men had done no work and were entitled to no money. It is very difficult for the paying officers to ascertain and detect these frauds. The principal knowledge they have as to those entitled to pay is contained in the roll, which is assumed to be correct, as it is officially certified, and in the identification of the person by the foreman.

I recommend that this work be examined by competent engineers, an estimate of the cost of completing it made, and that it be completed by contract.

Works only of a special character should be made a future burden upon the city, such as bridges, aqueducts, new works connected with our water system and others of a like description. In view of recent calamities by fire it is a matter of vital importance that a sufficient flow of Croton Water be carried to all parts of the city, so as to provide for any emergency which may arise, and it expedient that some system be devised for utilizing for the purposes of our Fire Department, the water of the Hudson and East rivers. Where a sufficient supply of Croton water has not been already carried through the city the work necessary to secure this should be proceeded with at once. The expense of the care, maintenance and repair of works which are already, or may hereafter be completed, should be provided for out of the annual taxation.

THE CITY DEBT.

The alarming rapidity at which our debt and our annual burdens have increased is, so far as my knowledge extends, without precedent in the history of any city. During the past six years we have had no undertakings very costly in themselves to provide for; no works of any magnitude have been entered upon, except in connection with our water system, our docks and parks, our roads and the Brooklyn bridge. In connection with these several undertakings we have paid during the past six years nearly $23,000,000, while our debt, city and county, in the same period has increased from $45,187,770 to $118,835,229, and our annual taxation from $16,950,767 to $32,036,293. It is difficult for us to realize the magnitude of this increase.

Through the instrumentality of special legislation fraudulent schemes have been converted into legal obligations, and our debts and our burdens, thus increased, we have had to provide for. The successful manipulation by which these burdens have been imposed upon us has added strength to the system of plunder of which we have been so long the victims, and the prejudicial influences of which have been felt in all matters affecting the well-being of this community.

THE FINANCES OF THE CITY.

A faithful administration of our finances is calculated to exert a powerful influence on the good order and government of the city. Our late financial administration, on its sudden termination, left as a legacy to its successor an immense mass of floating indebtedness, the accumulated arrears of the neglected business of the various departments for the past five years, amounting to many millions of dollars, a considerable portion of which was of a very complicated and fraudulent character. Upon the new administration of the Finance Department largely devolved the severe and most unpleasant duty of sifting and examining these various claims, paying those which were just and of rejecting those tainted with excess and with corruption.

It should be borne in mind that it was necessary to perform this labor concurrently with the transactions of the great volume of the daily business of the Department. I am satisfied the work of dealing with the large arrearages of the past, so far as it has proceeded—and there has been no unnecessary delay—has been discharged by the Comptroller with the sincere determination to administer impartial justice. That such a course of action—considering the nature of many of the claims dealt with—should sometimes lead to disappointment is not to be wondered at. That there should be some opposition to the incorruptible officer whose action caused such disappointment was what might be expected.

The Comptroller has had formidable difficulties to contend with. Upon assuming the management so unexpectedly forced upon him he found the head of the city government and most of the officers and subordinates of its departments in entire sympathy with those corrupt leaders, whose schemes it was his duty to counteract and defeat. Employes of the city connived to secure the payment of improper claims, and dishonest persons resorted and are resorting to every method to get these claims paid. The business of the city had fallen largely into the hands of the very worst classes, and until recently respectable dealers hesitated to do business with the departments. To contend with such opposing agencies was a task often delicate, always disagreeable, sometimes full of danger; but it has been discharged with marked fidelity to the public interests, and has resulted in checking the current of official profligacy and in compelling at least some improvement in the various departments.

THE TAXATION OF THE CITY.

A carefully prepared statement shows that, while the taxation for 1871 was limited by law to two per cent on the valuation of that year ($1,076,226,633), in addition to the excess of the State tax over 1870, the actual expenditures of the city and county for 1871, including obligations, amounting to upwards of one million, eight hundred and thirty-seven thousand dollars, yet unpaid, and estimated at, say, one million five hundred thousand dollars, but not including any expenses of new works, equalled a rate of 3.369 per cent on the valuation of 1871, being... $36,262,569

The expenditures of the year 1872 are less than 2.81 per cent on the same valuation of 1871, being... 30,224,799

Showing a reduction of 1872 from 1871 of..... $6,037,789

A just comparison, however, of the expenses of the years 1871 and 1872 requires that there should be added to the reduction above stated the following items, which are included in the expenditures of 1872 and not in 1871, to wit:—

First—Excess of State tax, 1872, over 1871	$375,695
Second—Excess of interest on city and county obligations, 1872 over 1871...	819,477
Third—Amount paid and estimated to be paid for Fourth avenue improvement and other purposes unknown in 1871...	905,908
	2,701,076

Thus showing by a fair comparison that the expenses of 1872 were less than 1871 by..... $8,738,866

This result is most encouraging, and indicates clearly what can be accomplished when there is a desire and determination to secure efficiency and economy in the administration of the government.

THE RATE OF TAXATION.

For the year 1873 I find that the rate of taxation has been already fixed at $3.22 per cent on the valuation of 1872. The increased rate is required to meet the excess of the quota of the State tax for 1873 over 1872, amounting to $4,016,703. Of this amount $3,644,387 is required to be contributed by this county to meet a deficiency in certain sinking funds of the State. At the late session of the Legislature an act was passed authorizing the submission to the people of the question whether a deficiency of $6,500,000 in these sinking funds should be paid by the issue of bonds. This submission the State Comptroller has decided to be unconstitutional, and requires that the amount of it be raised in 1873 by taxation. The proportion of this deficiency, as it is called, that will fall upon this city and county is the above sum of $3,644,387, and accounts for the heavy taxation of 1873.

THE STATE SINKING FUNDS.

The State sinking funds are by the constitution made inviolable. How is it that these inviolable funds have been taken from the Treasury? As the city has now to make up its share of the misappropriated money of the State, in addition to the embezzlements of members of its own government, I think the taxpayers ought at least to know why this additional burden is laid upon them. But even with this unexpected amount to provide for the rate of taxation for 1873 is believed by the Comptroller of the city to be unnecessarily high, and that the same ought to be revised and reduced. To accomplish this legislative authority is required.

With a united administration sustaining and strengthening the finance department much can be done in the interest of economy and good government. It is the desire of the great body of the community to sustain this department, the successful management of which has been principally instrumental in securing all the beneficial results that have thus far been obtained. Naturally, however, politicians who, for political purposes, think it necessary that they should control, or, at all events, influence, the administration of the Treasury, are clamorous for a change. And they are supported by holders of fraudulent claims, who are willing, in order to secure a percentage of the nominal amount of their corrupt demands, to pay over the balance in furtherance of any measure whatever which will open to them the Treasury; and also by those who, fearing that under the present administration a day of reckoning will come, when they will be called upon to make good to the Treasury the sums they have fraudulently received therefrom, are ready to contribute a large proportion of what they have thus obtained to save the remainder.

We want no political instrument at the head of our Finance Department, no one who can be influenced by any other consideration than fidelity to the public undertakes. This department should have the exclusive control of all the financial concerns of the Corporation. Through it all claims against the city should be paid, after they have been duly audited and adjusted. I shall support the Comptroller in his efforts to have such an administration carried into practical operation.

THE CHAMBERLAIN AND THE INTEREST.

In the Finance Department there is a Bureau charged with the duty of receiving all moneys paid into the Treasury and for the payment of money on warrants drawn by the Comptroller, countersigned by the Mayor the chief officer of which is called the Chamberlain.

This officer is not appointed by the Comptroller, but by the Mayor. The present incumbent is Mr. Francis A. Palmer, President of the Broadway National Bank. He received his appointment from my predecessor and holds the office in virtue of this appointment for a period of four years from the 6th day of January, 1872. When the present charter was passed the office was filled by Peter B. Sweeny, a fact that accounts for the significant omission in that instrument of any provision relating to the removal of the Chamberlain. This is the only officer of the city for whose removal from office the charter makes no provision whatever.

The National Broadway Bank, of which the Chamberlain is President, is by him constituted one of the depositories of the city and county funds. The Chamberlain has the authority to designate the depository banks, under the provision of chapter 623 of the Laws of 1866. By the first section of this statute the Chamberlain is required to designate not less three banks in which all the money of the city and county shall be deposited, and he may, by notice in writing to the Comptroller, from time to time, change the banks so designated. The immediate predecessor of the present Chamberlain had, under the authority of this statute, designated the National Broadway Bank, the Tenth National Bank, the National Park Bank and the Union Trust Company as the depositories of the city and county moneys.

These several banks agreed to pay on the daily balances at the credit of the city and county interest at the rate of four per cent per annum. This interest as it accrued belonged to the city and county as much as the principal, and the Chamberlain has no right or authority to appropriate or direct it to any purpose whatever. The two Chamberlains who preceded Mr. Palmer pretended a liberality in which there was no credit by handing over to the Treasury the balance of interest at the rate stated after deducting therefrom certain expenses which they assumed to pay under the authority of the second section of the statute of 1866, and which included since the passage of the Charter of 1870 a sum of $10,000 per annum to the brother of Peter B. Sweeny, the former Chamberlain, an office to which he never was lawfully appointed, and the duties appertaining to which he never discharged.

In December, 1870, shortly after the present Comptroller was placed at the head of the Finance Department, he advised the then Chamberlain that, as there was no law which authorized the payment of the interest on the city and county deposits to that officer, or which gave him, personally, any right or color of right to it, the practice, which had been followed of the Chamberlain drawing the interest from the depository banks must cease. And on the same date the Comptroller directed the several depository banks that at the month then next ensuing to add to the credit of the accounts of the city and county on their respective books the amount of interest which accrued upon the daily balances at the credit of each account. With his request the Union Trust Company and the Park National Bank readily complied. From the National Broadway and Tenth National Banks no reply was received, and, although repeatedly urged by the Comptroller to advise him as to their compliance with his direction, they have persistently failed to do so.

The interest which has accrued to the city during the year 1872 on the balances in the banks amounts to about $200,000. Both the Park National Bank and the Union Trust Company are prepared to pay over to the city the interest which accrued in the business in their banks respectively, and have been only prevented from doing so by the present Chamberlain refusing to sign the proper transfer warrants. After these banks in the matter of interest the Chamberlain withdrew the city and county deposits from them, and has designated as a new depository the Tradesmen's National Bank. In this bank he has deposited of the public funds $800,000. He kept until the last few days a deposit in the Tenth National Bank of $2,000,000, which has now been reduced to $270,000. The reduction was made pursuant to a notice by the Comptroller upon the fact coming to his knowledge that on the 3d of October last, the individual deposits in that bank amounted to $2,408,030, of which amount there was deposited by the city and county of New York $2,000,000, showing the total of all other deposits in the bank to have been only $339,030. The balance of the city and county deposits, which varies from two to seven million, the Chamberlain retains in his own bank, the National Broadway. An attempt was some time since made by the Chamberlain to appoint his deputy his nephew, the President of the Tenth National Bank, at a salary of $10,000, which the Chamberlain claims the right to pay out of the accrued interest belonging to the city.

It appears to me that in view of the above facts it is highly important that the Chamberlain and his pretended deputy should not be at the same time the officers of the depository banks, as their interests as stockholders and managers in the banks under their charge are naturally antagonistic to the interests of the city.

THE PROPERTY AND FRANCHISES OF THE CITY.

An examination has satisfied me that the property and franchises of the city can be managed to better advantage. Their condition is another instance of the utter neglect that has characterized the government for the past few years. It has in the past been customary for favored politicians to get the Common Council or the Board of Supervisors to lease their property at an enormous rent for city purposes or for armories and drill rooms. A considerable portion of the property so leased to the city is unoccupied—part never has been occupied—and the city is paying heavy rents therefor. Proceedings should be at once taken to set aside all leases under which excessive rents are claimed or in which fraud can be shown. In all cases where this relief cannot be obtained the various premises should be rented to the best advantage. The franchises belonging to the city should be disposed of on the highest terms which can be secured. Railroad companies hereafter applying for a franchise should pay to the city therefor a stated rent.

The market property belonging to the city, which is unproductive, should be at once sold. Those of the markets which are supported and needed by the public should be continued, but they ought to be rebuilt and made worthy of the patronage they receive. This work should be undertaken either by the city or by private enterprise, the city leasing the property upon condition of its being used for market purposes upon a plan approved by the city.

THE NEW COUNTY COURT HOUSE.

That sink of political corruption, the new County Court House, should be finished. The present Commissioners having, as I am advised, no legal standing, should not be longer allowed to interfere with it or contract any more obligations on account of it. Specifications should be prepared and the work completed under a strict supervision. A sum sufficient to provide for this work can be included in the annual estimate. No further bonds should be issued on this account. As an example of wasteful extravagance I have already been called upon to sign warrants for a monthly pay roll of over $7,500 for janitors, cleaners, &c., of the County Court House and the two other county buildings in the Park, which is equal to an annual expenditure for this service of over $90,000.

THE NEW CITY TRANSIT.

The question of rapid transit between the extremes of the city has long occupied the public attention. Various plans have been proposed by private enterprise to secure this desirable result, and for this purpose several charters have been granted by the Legislature of this State, all of which have failed to command public support. In view of these facts and the increasing necessity for the work, the aid of the city to secure its execution will probably be invoked. In such an event it will be your duty to see that any plan submitted for your co-operation is adequate to provide for the end desired, and that the city is properly secured for the payment of interest on the outlay and the reimbursement of the principal when due.

The whole subject of State taxation should receive your early attention. As already stated, the State tax for 1873 is $4,016,703 in excess of 1872. The circumstances attending this increase show the urgent necessity there is for vigilance on the part of the people in attending to the acts of their officers, whether State or local.

In 1872 the total state tax imposed was $19,589,882, of which New York city and county is required to pay $9,761,752, and all the other counties in the State together only $9,819,129. Thus, in addition to providing for the heavy burdens attending the administration of its local government, New York city has to contribute 49.85 per cent of the entire amount of taxes raised for the government of the State, showing conclusively that in the matter of the State tax this city is most unjustly dealt with. It is absurd to pretend that the property in this city is about equal in value to the entire property in all the remaining portions of the State. The valuation of taxable property in this city made last year by the Commissioners is:—

Real estate	$797,125,115
Personal property	306,949,422
Total	$1,104,074,537

while the value of taxable property of all other parts of the State is estimated by the State Board of Equalization at:—

Real estate	$907,073,000
Personal property	140,300,812
Total	$1,047,373,812

I am satisfied that if the same principles were adopted throughout the State in estimating the value of property for the purposes of State taxation which has been adopted in the city in estimating the value of property for the purposes of local taxation, we should be relieved of a large portion of that increasing annual burden which we are called upon to bear under the cover of the State tax, which is this year nearly ten millions of dollars.

THE SYSTEM OF STATE TAXATION.

The time has arrived when the entire system of State taxation should be revised. Through the operation of this system our city, which pays this year $3,108,700 out of its local taxation for the support of its schools, is also compelled to pay, for the support of schools in other parts of the State, $761,553. We are also compelled to contribute disproportionately to the support of various institutions throughout the State under the guise of charities. A considerable portion of the matters which find their way into the annual supply bill of the State and which are increasing yearly to a most alarming extent ought to be paid out of the moneys of the various localities and not supported by the moneys of the State, which again are largely derived from this city.

By law the city and county of New York is required on or before the 1st of December of the year in which it is levied to pay its quota of the State tax in full without any abatement whatever, and unless the amount is so paid the county is liable for interest. In most of the other counties of the State, the law provides that that portion of the State tax which remains unpaid at a certain date shall be returned to the State Comptroller, who credits the county with the amount so returned, as though it had been paid. A considerable portion of the quota of the State tax for this county remains unpaid to the County Treasury at the time prescribed by the law for its payment into the State Treasury. The amount of this is arrears on personal property, and is uncollectable, the persons taxed not being found, or if found, not able to pay, while the State requires payment in full from the city of its proportion of all such taxes. The arrears of personal taxes uncollected in this city since 1862 amounts to $6,968,338.

The disproportionate amount of taxation thrown upon this city has been for the last few years acquiesced in by those who have misrepresented us in the State Legislature as a part of their schemes to secure such legislation as they wanted for their own purposes in this city. It is time this should cease and that the city be placed upon a just and proportionate valuation with other parts of the State, both as respects valuation and the methods of collecting the tax.

In considering these questions it would be well to examine into the suggestion which has been made and so forcibly urged upon the attention of the Legislature, to exempt from taxation personal property, except such as is visible and tangible. After a full investigation and careful consideration of the subject, I am convinced that the city would be considerably benefited in all its interests if effect were given to this recommendation.

INVESTIGATION AS TO FRAUD.

I earnestly recommend that immediate investigation be proceeded with under your supervision into all matters in reference to which there is reason to believe the city has been imposed upon by the fraudulent or wrongful acts, or wilful neglect, of its officers or of any other person or persons whatsoever, and that it shall be your care to see that the necessary proceedings be forthwith instituted and vigorously proceeded with, to compel restitution of all moneys and property of which the city has been defrauded; and to make good all losses it has sustained through fraudulent or wrongful acts or wilful neglect.

Our criminal prosecutors, both State and county, we must hold to a diligent and impartial discharge of their duties.

While presenting to your consideration these special matters, I trust you will not fail to give your best attention to the working and administration of all the various parts of our city government.

Our whole system needs revision. To us the trust has been committed to accomplish this. In the administration of this trust we must see that the bonds of the city as they become due are provided for, that all just and honest debts due by the city are examined into and paid, that all exorbitant and corrupt demands are resisted, and all dishonest and fraudulent claims defeated. It is our duty to consider well the various acts, the execution of which go to increase the obligations of the city; to hold the various departments to a strict accountability; to reduce as far as possible all expenditure, and to make an earnest effort that the reforms the people so seriously demand, and which we have been elected to secure, are by our administration of the government accomplished.

WILLIAM F. HAVEMEYER.

New York, Jan. 6, 1873.

THE NEW CITY FATHERS.

Organization of the New Board of Aldermen—Appointment of Mr. Vance as President and Mr. Pinckney as Clerk—The New Pay Roll—The Board of Supervisors Organized.

The old Board of Aldermen met yesterday at eleven o'clock. The business was entirely of a formal character, including votes of thanks to the President and the clerks of the Board. The Board then adjourned *sine die*.

At twelve o'clock the chamber of the Board of Aldermen was crowded with citizens, and there was evidently a very great desire on the part of the public to be present at the first session of the Board. At twelve o'clock precisely ex-Clerk Joseph Shannon called the Board to order, and the following Aldermen took their seats:—Aldermen J. Van Schaick, Oswald Ottendorfer, J. A. Monheimer, S. B. H. Vance, O. P. C. Billings, George Koch, Peter Kehr, S. V. R. Cooper, John J. Morris, John Falconer, R. Flanagan, John Reilly, Robert McCafferty and Patrick Lysaght. All the members were, therefore, present, except Mr. Peter Gilsey, who is confined at home by sickness.

TEMPORARY CHAIRMAN.

Alderman Monheimer moved a resolution that Alderman Van Schaick be the temporary Chairman of the Board.

Alderman Cooper seconded the resolution, and it was unanimously adopted.

Alderman Van Schaick, on taking the chair, said that during the short time he would preside he would endeavor to do everything he had to do as Chairman in a manner that should be entirely satisfactory.

CERTIFICATE OF ELECTION.

The Clerk then read a communication from County Clerk Loew endorsing a certificate of the election of the members of the Board.

ELECTION OF PRESIDENT.

Alderman Billings presented a resolution nominating Alderman Vance as President of the Board.

Alderman Flannagan moved that Mr. Alderman Gilsey be the President of the Board.

Alderman Reilly seconded the resolution.

The amendment was put by the Chair and was declared lost, five members only voting for it.

The original resolution was put, nominating Alderman Vance, and it was declared carried.

THE NEW PRESIDENT.

Alderman Morris moved that a committee of two be appointed to conduct Alderman Vance to the chair. The Chair selected Aldermen Morris and Kehr, and Alderman Vance, after shaking hands with these two gentlemen and receiving their congratulations, was conducted to the chair.

Alderman Vance, on taking the chair, thanked the Board for the honor conferred upon him, and said that there was much in the present condition of the government of the city that should be amended, and it was desirable that the Board should seek to have it amended.

THE NEW CLERK.

Alderman Kehr moved the following resolution:—"That Joseph C. Pinckney be elected Clerk to the Board."

A COMPETITIVE EXAMINATION SUGGESTED.

Alderman Ottendorfer moved the following resolution:—

That a committee of three members be appointed to examine the candidates for the office, as Clerk of the Common Council, and to report the names of those who, upon such examination, prove to be in every way fully competent to perform the duties of the Clerk of the Common Council to this Board, to elect one of them for the position; and it shall be further the duty of this committee to ascertain the number of clerks and other employes to perform the necessary labor of the Clerk's office, by what names they shall be designated, and what duties they shall perform, and the compensation therefor, and report the result of their inquiries to the Board, with such recommendations as are necessary to secure for the different positions, by competitive examination, competent officers.

He said that he was of opinion that great care should be taken in the selection of officers of this Board. The duties of Clerk were of great importance to the Common Council, and as it could not be ascertained whether the candidates were fully qualified to perform the duties of Clerk of the Common Council he would desire that the selection should be made from a number of persons who were eligible for the position. This resolution was negatived.

Alderman Reilly then moved the appointment of Mr. Joseph Shannon, on the ground that he had performed the duties for many years, and was, therefore, especially qualified for the position; and that, if it was the desire of the Board, as expressed in the resolution of Alderman Ottendorfer, to obtain the best qualified man, Mr. Shannon certainly stood in that position.

Alderman Koch said he should oppose that motion on that very ground. It was during Mr. Shannon's clerkship that so much of the iniquity and corruption of the Board was done—(laughter)—and as they wished to begin at the root of reform he should oppose his election as Clerk.

The motion to elect Mr. Shannon was on a division lost, four members only voting for it.

Alderman McCafferty then moved that the election of Mr. Pinckney be made unanimous. On a division Mr. Pinckney was declared duly elected.

THE NEW SERGEANT-AT-ARMS.

On a resolution, which was unanimously adopted, Mr. Frank Keckeissen was declared elected Sergeant-at-Arms.

DELEGATION TO THE MAYOR.

The President nominated Mr. Aldermen Cafferty, Cooper and Monheimer as a committee to wait upon the Mayor to inform His Honor that the new Board had organized.

DELEGATION TO THE BOARD OF ASSISTANT ALDERMEN.

The President nominated Aldermen Morris, Falconer and Koch as a deputation to wait upon the Board of Assistant Aldermen, to inform that Board of the organization of the Board of Aldermen.

The committees appointed to wait upon the Mayor and Assistant Aldermen returned in a very short time and announced that they had completed their duties and begged to be discharged. This was accordingly done.

THE MAYOR'S MESSAGE.

Acting Mayor's Clerk Whittemore then presented to the President of the Board the Message of Mayor Havemeyer, which was afterward read by Deputy Clerk Toomey, and which will be found in another column.

THE PAY ROLL OF THE BOARD.

Alderman Van Schaick offered the following resolution:—

That the number and compensation of the clerks and other officers of this Board shall be as follows:—

A Clerk, at an annual salary of	$5,000
Deputy Clerk, at an annual salary of	4,000
First Assistant Clerk, at an annual salary of	2,000
Second Assistant Clerk, at an annual salary of	2,000
Third Assistant Clerk, who shall also be reader	2,000
Engrossing Clerk, who shall also perform duties of Librarian of the City Library	2,000
Sergeant-at-Arms	1,500
Two Office Messengers at $1,200 each	2,400

The salary to be paid monthly, and that the duties of the clerk and other officers above enumerated shall be as now prescribed by laws of the State and the ordinances of the Common Council, and in addition the deputy assistants and other clerks and officers respectively shall perform such duties as the clerk may direct.

Alderman Van Schaick said that he had examined the matter very carefully, and was of an opinion that this was the smallest sum for which the public duty could be performed. It would be remembered that two years ago, in 1871, the pay-roll of the Board amounted to $78,000; last year it was brought down to $31,600, which was then thought to be doing very well. This pay roll reduced it still further to $20,900, and he submitted that it could not be reduced to a lesser amount without detriment to the proper service of the Board, and that the compensation was of a reasonable amount.

Alderman Ottendorfer was of an opinion that the amount appropriated by the Board of Appropriation was only $18,000, and that the Board was exceeding its duty in passing in a larger amount.

Alderman Van Schaick was of an opinion that Alderman Ottendorfer was mistaken in that matter, and after a short discussion the pay-roll, as given above, was adopted by a vote of 9 to 5.

REFERENCE OF THE MAYOR'S MESSAGE.

Alderman Cooper moved the reference of the various subjects embraced in the Mayor's Message to appropriate committees, when formed. Carried.

It was understood that the various committees will be selected at the next meeting of the Board.

THE APPROPRIATION TO THE BOARD.

Alderman Ottendorfer then moved that the Comptroller be requested to inform the Board how much was appropriated for the expenditure of the Clerk's office in clerical work.

On motion of Alderman Monheimer the resolution was referred to the Finance Committee (when formed).

The Board soon after adjourned to Thursday next at half-past three P. M.

THE NEW BOARD OF SUPER