THE CITY TAXES.

Comptroller Green Objects to Granting Premiums for Dilatory Payment.

UNJUST LEGISLATION DEPRECATED.

Amount of Delinquent Taxes and Assessments and the Interest Thereon.

The following communication relative to arrears of taxes and assessments has been addressed to the Legislature by Comptroller Green:—

DEPARTMENT OF FINANCE, COMPTROLLER'S OFFICE, NEW YORK, March 23, 1876.

TO THE HONORABLE, THE LEGISLATURE OF THE STATE OF NEW YORK:—

To meet municipal obligations for current expenditures with promptness money in hand is necessary. These expenditures are contracted with reference to a system of payment which is dependent upon the collection of the taxes. If the taxes are not promptly paid the city must borrow money and pay interest for it. This outlay for interest must be either met by imposing a like amount on delinquent taxpayers or by charging it upon the whole body of taxpayers, alike those that are prompt and those that are dilatory.

A tax is the highest form of debt. It is due like any other debt, at a specified time. Those who pay at that time are exempt from either interest or penalty. Those who do not pay as promptly ought in some form to make up the amount of interest which has been incurred on account of their delinquency. If the interest which is paid by the city is not imposed upon delinquents it must be upon the whole taxpaying body, and it is a very unusual economy that tells one who pays his tax debt promptly that he is also to be charged with the cost of the delinquency of those who do not. It must come to this if the penalty of delinquency is not borne by the delinquent himself. There is no mysterious place to get money from to meet the outlay of interest by the city. Is it just to charge upon those who are diligent and prompt the cost incurred for those who are thriftless and dilatory? It is a universal practice for cities and other municipalities to offer inducements in the form of a deduction of interest from the face of the bill for prompt payment of taxes. Those who are not induced to pay by such an allowance must be compelled to do so by the imposition of a penalty if not paid within the period fixed by law.

The rules with respect to the payment of taxes and assessments now in vogue in the city of New York are, as to taxes, those provided by laws of 1843 and the amendments thereto, and, as to assessments, those provided by laws of 1816 and the amendments thereto and the revised ordinances of 1859, and are respectively as follows:—

TAXES.

Every person who pays his taxes before the 1st day of November of the year in which they are due is allowed a deduction at the rate of seven per cent per annum between the day of such payment and the 1st day of the following December. Taxes paid during the month of November are received at their face, no interest being allowed or charged. Those remaining unpaid on December 1 are charged with a penalty of one per cent, and those in the same condition on December 15 with an additional penalty of one per cent. Upon all taxes remaining unpaid on and after January 1 interest is charged at the rate of twelve per cent per annum from the date at which they become due; and finally, if unpaid at the end of three years, the law authorizes the sale of the property.

ASSESSMENTS.

All persons liable to pay assessments are allowed sixty days from the time they reach the collector's hands in which to pay without interest. If not paid within that time, a whole year from the date of confirmation is allowed, with interest at the rate of seven per cent per annum only. If after all this indulgence the assessment remains unpaid, the law authorizes, as in the case of taxes, an increase of the rate of interest to twelve per cent from the date the assessment was due, and a sale of the property after the lapse of three years.

It will be seen from the above a protracted delay in payment involves an increase of the rate of interest, and that the rates of increase are very moderate and gradual. It is apparent that any remedy which removes the penalty for delay destroys one of the vital features of the system, benefits the dilatory and puts a corresponding burden upon the prompt taxpayer. During the panic of 1873, when the city had to pay millions of dollars of its obligations, the payment of the taxes of one who possessed abundant ready means was delayed solely and avowedly on the ground that he could use the money to greatly increase the profits of his business, but that care would be taken to pay them before the penalty could attach. This course delayed the payment of over $200,000 until two or three days before the date fixed for the penalty. Had there been no penalty, it would not have been paid over them. This shows how impossible it would be to carry on the finances of the city if the laws now in force to compel payments were removed. It is a plausible but an erroneous supposition that the increase on the rate of interest is a source of profit to the city and that it can be dealt with accordingly. On the contrary, it is doubtful whether the city, with the increased rate of interest, is even reimbursed for its outlay. There is a large amount of interest annually paid by the city for money borrowed to meet deficiencies created by the neglect of those who owe taxes and assessments to pay them when due. Out of this is also to come the annual expense of maintaining the officers, clerks, &c., of the bureau devoted solely to the conducting of this business.

The assessment bonds outstanding, which represent the advances made by the city, and on which it is paying about $1,225,000 annually as interest, amounted to on January 1, 1876, $21,322,200.

The purposes to which this sum has been applied are as follows:—

Advances made on works still in progress and for which no assessment has yet been made	$12,321,236 31
Balance of advances on works now completed, and for which assessments have been made, represented by unpaid assessments	8,684,866 63
Total	$21,006,102 94

The interest on the above, which the city had paid or for which it was obligated, and which, under present laws, must be paid by the entire body of taxpayers, on January 1, 1876, had reached the sum of about $2,500,000. The amount of taxes remaining unpaid January 1, 1876, was as follows:—

On personal estate to January 1, 1875	$10,641,377 28	
On real estate to January 1, 1875	5,002,668 99	
On real and personal for the year 1875	5,925,895 00	
Total		$21,569,941 27

The amount of taxes on real estate in arrears represents substantially the accumulations of the past five years. Of the amount of taxes on personal property in arrears one-half has accumulated in the same period of time, owing, among other things, to the defective mode of assessment. The accrued interest on above to January 1, 1876, is

On personal estate, about	$10,000,000	
On real estate, about	1,000,000	$11,000,000
The amount of assessments remaining unpaid January 1, 1876, was		$8,740,060 25

About one-half of this sum was at that time drawing interest at seven per cent only.

The accrued interest to that date was nearly	2,000,000 00

A QUESTION OF EQUITY.

Large as the principal sums appear, the most cursory examination of the facts will show that they form but a small percentage of the entire sums levied as taxes and assessments, and any measures that might be taken to relieve persons who are in default could only be on the untenable ground that the small delinquent minority can have the established requirements of law, which have been complied with by the large majority, changed to their profit, when by neglect they have incurred their penalties. An illustration occurred last month. A large landowner delayed payment of his assessments on Broadway lots for years, while proceedings were being taken to throw the entire amount that largely benefited his property upon his taxpaying fellow citizens at large. He infenued to escape its payment. Those proceedings having failed of their object, he at last gave his check for the amount due, about $19,000, of which sum about $6,000 was for the accrued interest; but on hearing of the pending bills at Albany or on some frivolous pretext

STOPPED PAYMENT OF HIS CHECK

before it could be presented, and is now apparently awaiting some legislative action which shall donate to him, at the expense of the city, the amount of the penalty, about $2,000. He would otherwise have to pay as a partial compensation for the consequences of his intentional and aggravated default, which took place not because he was unable to pay, but on the unjust expectation of throwing the whole burden upon others. Not only would it be glaringly unjust to allow such persons to transfer the just penalty of their adverse action to the city interests from themselves to those who, forming the great majority, have heretofore met their obligations in full, but it would also be manifestly and grossly inequitable to enable them thereby to gain an advantage in the actual cost of their lots over the owners of adjacent property who have long since paid the assessments due by them with the penalty attached.

HOW THE CITY WOULD LOSE.

Should any law be passed removing the extra rate now fixed by law on all amounts in arrears at the beginning of this year it would, even on a calculation that leaves out of the account three-fourths of the amount of arrears of taxes on personal estate as being wholly uncollectable, result in a direct loss to the city of over $1,500,000. I have been led to make these statements of principles and facts respecting the payment of taxes and assessments for the reason that my attention has been called to two bills now before your honorable body—one Senate bill No. 61, entitled "An act relating to the payment of assessments for local improvements," and the other House bill No. —, entitled "An act in relation to arrears of taxes and assessments in the city of New York." I am of the opinion that these bills are open to criticism on the general principles stated herein, and are within the scope of the objection that it is most inequitable that those who have neglected to discharge their obligations should be helped by special legislation to relieve themselves of the consequences of their neglect at the expense of the far greater number of their tax-paying fellow citizens who have heretofore borne their own full share of the burden.

DIVIDED PAYMENTS.

I notice that one of the bills provides for a change from the present mode of single payments to that of three instalments in all the cases which it covers. To carry out this provision would require, for the sole benefit of the privileged class covered by the bill, the opening of a special set of books, with at least seventy thousand accounts, involving not much less than half a million of entries; would in many ways, and for a temporary purpose, confuse and complicate the methods successfully pursued for more than twenty years, create great liability to error, and result in serious damage to the interests of the city.

Another provision of the same bill relative to the rate of interest to be charged would have the effect not only of reducing it from that now fixed by law for those in default, but would also actually increase the rate on those who intend to be prompt in their payment. This could not fail to act injuriously.

The fact that these bills are pending has already checked the payment of taxes and assessments. The passage of any bill to relieve delinquents of the consequence of their dilatoriness would be a most serious loss to the treasury, and which would have to be made up by fresh taxation and debt and a great injury to those who have promptly borne their burden. It would bring no money to the treasury that will not come there without it. It is, in short, to make a free gift in money to those who have failed to meet their obligations and to impose upon those who have paid them fresh burdens in order that this gift be made to others.

ANDREW H. GREEN, Comptroller.

THE IMMIGRANTS.

THE CUNARD STEAMER JAVA'S STEERAGE PASSENGERS LANDED IN JERSEY CITY—CASTLE GARDEN IGNORED—A TALE OF HARPIES.

Yesterday, at a quarter to nine o'clock A. M., the Cunard steamship Java touched her wharf at Jersey City and there landed fifty-two steerage passengers. There was no confusion nor excitement. Employés of the Cunard line took charge of the baggage, checked and had it properly forwarded. As it was the first time within twenty-two years that immigrants had been landed on a steamship wharf at this port, the arrival of the steamer was somewhat unexpected by the boarding house runners and baggage smashers, so the immigrants fortunately escaped the clutches of those sharpers. Railway agents were admitted to the wharf and allowed to sell tickets. Money was changed by officers appointed by the Cunard Company. Mrs. Sarah Quinn and two daughters, recently from London, who came as steerage passengers in the Java, had left their railway tickets in London, and, being without money, would have been in distress if the Cunard agents had not taken proper care of them. A boarding house was provided and the family was assured of being promptly forwarded to their proper destination.

During the day the steamship Anchoria arrived from Glasgow with 87 steerage; the Cornwall, from Bristol, with 27 steerage, and the Wieland, from Hamburg, with 305 steerage; total 419 steerage passengers, all of whom were landed at Castle Garden. Some of the passengers by the Java wandered from Jersey City and were found and cared for by the Commissioners of Emigration.

THE STEAMSHIP CONFERENCE.

At eleven A. M. a meeting of the North Atlantic Steamship Traffic Conference was held at No. 29 Broadway, to consider the action to be taken by the steamship agents. Mr. Francklyn, of the Cunard line, was present. In answer to questions as to his reasons for landing passengers at Jersey City instead of Castle Garden he said that at present he did not desire to state them. It was understood later in the day that the Cunard line had made an arrangement with the Pennsylvania Railroad for forwarding steerage passengers directly from the Cunard wharf, proposing thereby to give that road the monopoly of the Cunard steerage traffic. During the conference the counsel for the associated lines was called upon for his opinion on the question, so far as the points of the recent decision had become known. He said that while the decision prevented the Commissioners of Emigration from collecting head money, it did not in any manner abbreviate their power under the existing laws compelling vessels to land emigrants at Castle Garden, and that any violation of said laws, as instanced in the case of the Cunard steamship Java during Friday morning, would subject the steamship to a fine of $50 for each passenger so landed. After some debate, the conference appointed a committee, consisting of Messrs. B. J. Cortis (White Star Line), Gustave Schwab (North German Lloyds) and Mr. Coverly (Anchor Line), to wait upon the Commissioners of Emigration. The committee was received at Castle Garden by Commissioner George Starr. The committemen stated that the steamship companies would co-operate with the Commissioners in the maintenance of the Castle Garden emigrant landing depot and in the protection of the immigrants. In regard to protecting the immigrants Mr. Gustave Schwab said that he believed it could best be done by landing at Castle Garden, as heretofore. Nevertheless, the steamship companies were of the opinion that the State should appropriate a sum of money annually sufficient to carry on the Castle Garden depot.

Commissioner Starr said that while it was the duty of the Board of Commissioners to receive immigrants he, as a taxpayer of the city and county of New York, would object to being taxed for the support of the 700 or 800 sick and destitute immigrants now on Ward's Island. However, he was glad to know that the steamship companies were interested in the case of the immigrants and that they recognized the benefits of the Castle Garden landing depot.

A MEETING OF THE COMMISSIONERS

of Emigration will be held to-day at eleven A. M. to hear the report of Mr. John E. Develin, counsel for the Commissioners, who returned from Albany yesterday. It is reported that he stated the situation of affairs to Governor Tilden and several prominent members of the Legislature, and returned to New York with the assurance that the State Legislature will take immediate action to sustain the Castle Garden Landing depot by appropriations, whether head money is or is not collected. The following is a report of the number of inmates in the State Emigrant Refuge and Hospital, Ward's Island:—

NUMBER OF INMATES ON MARCH 24, 1876.

Departments.	*Men.*	*Women.*	*Children.*	*Totals.*
Hospital	295	103	69	377
Asylum	83	70	2	155
Refuge, male	140	—	24	164
Refuge, female	—	37	—	37
Nursery	—	19	68	87
Totals	518	229	163	820

HARPIES THAT WILL ATTACK IMMIGRANTS.

Late in the day a HERALD reporter met two colored men at the Pennsylvania Railway depot. Their story, told below, is but the prelude to thousands of similar tales that will follow the abandonment of the Castle Garden system. Said the first:—"My name is Henry George Turner. I arrived here yesterday on the three masted schooner Maggie J. Lawrence, from Cardenas, Cuba. I was a sailor on board, so was this man, my friend, John Murray. We shipped at Philadelphia, and when we got back here yesterday we wanted to get back to Philadelphia as soon as we could. We had never been in New York before. We hired a man with a handcart, in Brooklyn, to take our luggage to the Philadelphia depot. He kept us walking after him through the streets for several hours, and at last brought us to the river shore near the big sugar houses at Grand street, Williamsburg. He charged us $1 a piece for his work. Then he said we must take a small boat to cross the river, and took us to a man who had one. He charged us $1 50 a piece to cross, and would not let us get into the boat until we had paid him. When we got to the New York side he took us to another hand cart man near the oyster boats at Broome street, who said he would take our luggage to the express train for Philadelphia for fifty cents each; we paid him; but he only took us about 100 feet and there he left us. Then I saw a policeman. Yes, sir, I knew he was a policeman by his buttons and baton and cap, the same as in Philadelphia. He called a man with a wagon, who took our luggage and brought us to the depot here (pier 1, North River). The wagon driver charged us $1 25 apiece; but we were told not to pay it. The agent here told us. He then agreed to take $2. We paid that; then he wanted us to give him two drinks and a cigar. We gave them. Then he wanted us to change our five dollar bills for single dollars. Just then the railroad agent came up and told him to leave or he would black both of his eyes, and he left."

FINE ARTS.

MR. ELORRIAGA'S CENTENNIAL PORTRAIT.

A portrait has recently been finished by Don Ramon de Elorriaga, which ranks among the best pieces of portraiture ever done in this city. The artist was fortunate in having for his model a lady well known in New York society, the wife of a gentleman whose name has become famous through association with deeds of charity in England and the United States. The lady is a blonde, of delicate complexion and fine figure. She is posed gracefully, just inside an open doorway, clad in an evening dress of blue satin, trimmed with white lace and sprays of roses. The picture is charming in color from its truth to nature, the arrangement of the accessories giving scope for an artistic combination of colors and forms which makes the work more of a composition than a portrait without pleasing surroundings. The artist has shown his skill in this and in rendering the textures in the delicate tones of the flesh, the right arm and hand being an exquisite piece of work. The dress, especially in the half tones and where the reflected lights are held between the folds, as is seen in no other material as in satin. The lightly touched lace, especially on the edge of the dress where it touches the rough Persian carpet on which she stands, and the crimson damask curtains which relieve the figure, all show the touch of a practised hand. Mr. Elorriaga is a Spaniard by birth, having been in New York but a few months. He stands high as an artist in his own country, was a classmate of Zamacois, Fortuny, Escossura, Pradilla, &c., a student who gained the Grand Prix de Rome from the Spanish Academy at Madrid, and who from political causes intends making his home in America. The picture, though painted here and the property of an American gentleman, seems likely to be placed in the Spanish department at the Centennial in consequence of the artist's Spanish nationality. The painting, if it can be admitted to the American department, will be sent to No. 625 Broadway to-day; if to the Spanish department, it will remain in this city for about two weeks. The picture is at present in the studio of the artist, who occupies one of the rooms of the Tolosa Spanish Gallery, No. 6 Astor place, for that purpose.

THE WORKINGMEN.

THEIR OPINIONS OF CONVICT LABOR AND THE OPPRESSION BY CAPITAL—MASS MEETING AT COOPER INSTITUTE.

The workingmen of New York assembled in large force at the Cooper Institute last evening to give expression to their views on the present aspect of the labor question and vindicate their right to co-operate according to their own notions in their own defense against what they consider the attacks of capitalists. Before the business of the meeting commenced the following circular was distributed throughout the hall:—

CONSPIRACIES—A REPEAL OF THE OLD CONSPIRACY LAW OF 1834.

By act of 1870, Laws of 1870, page 30, chapter 19, it is declared that the orderly and peaceable assembling or co-operation of persons employed in any profession, trade or handicraft for the purpose of securing an advance in the rate of wages or compensation, or for the maintenance of such rate, shall not be deemed restricted or prohibited by the provisions of 2 R. S. 692, section 8, Sub. 6, which forbids conspiracies against trade.

Mr. Murphy, of the Crispins, called the meeting to order and Mr. Michael R. Walsh was elected chairman.

Mr. Denny was then elected Secretary and read the following resolutions, which were adopted:—

THE RESOLUTIONS.

Whereas employing capitalists in the several trades, taking advantage of the general stagnation of business prevailing throughout the country, consider it a favorable time to avail themselves of every opportunity by which they can advance their pecuniary interests, irrespective of the means they employ; and whereas, in furtherance of their object, they have not only attacked our trades unions, with a view to their disbandment, but also approached the Legislature of this state, as evinced by the introduction of measures inimical to the well being of the workingmen of this city and county—viz., the Labor-Convict bill, showing most conclusively their anxious desire to forward their nefarious scheme, as also compelling their employes to assume a position of antagonism by their unscrupulous action. Therefore be it

Resolved, That we, the workingmen of New York city, in mass meeting assembled, do hereby most sincerely approve and indorse the action of His Excellency Governor Tilden in not only vetoing the Labor Convict bill, but also in using his official endeavors to break all corrupt bodies and prevent the establishment of any law that may be calculated to originate the same. And be it

Resolved, That we recognize in the many illegal arrests which have taken place among the Crispins and tailors the same hostile intentions not only to persecute but also to degrade American labor, and we earnestly protest against the action of the Police Commissioners in the arbitrary manner of their arrests, as well as the partiality exhibited by their subordinates in the unnecessarily harsh treatment which those men received while in their custody. And be it

Resolved, That a delegation be chosen from this assemblage to visit His Excellency the Governor, and also His Honor the Mayor, with the object of respectfully bringing to their notice the arbitrary manner in which honest and respectable working men are deprived of their personal liberty without any warrant of law. And be it

Resolved, That we regard all encroachments on the rights of labor (more especially the reduction of wages) as an attempt to destroy the status of the American laborer and reduce him to the level of the disfranchised masses of monarchial governments.

Resolved, That we, the workingmen of New York, in mass meeting convened, do hereby pledge ourselves to stand by our trades unions, regarding as we do all opposition and persecution in the light of an incentive to command us to adhere more tenaciously to them, and every act performed, whether in our interests or detrimental thereto, shall be taken cognizance of by us and be duly recorded to the credit or discredit of the authors.

Mr. Murphy said the workingmen had been suffering to a degree altogether unknown to the general public for some time. Their condition made it imperative on them to state the causes of the present trouble. The strike of the Crispins, he said, was not chargeable to the workmen, but to the employers. The difficulties of the Crispins with Hannan & Reddish were gone into at some length by the speaker. This firm, he said, had signed not long before the strike, which commenced on behalf of the Crispins some ten weeks ago, documents approving fully of the principles of the Crispins' Society. About that time certain machinery was imported from another city and non-society men were brought on to work it, although Mr. Hannan's own men understood the machinery themselves. Then the strange men were solicited to join the society, and they said they would if Mr. Hannan consented. He was consulted and refused, saying he was now free from society dictation and would so remain. But it is the determination of the society as well to let no shop dictate to it. (Applause). The workmen will show in the courts that the members of that firm, and not the labor organizations, were the real conspirators against the commerce of New York. In conclusion the speaker urged the consolidation of all the trades organizations in the city, so that when one is struck all can reply.

Mr. Fortune, of the Tailors' Union, was then introduced and said:—The first question which presses on our attention is, "Are the present relations between capital and labor just?" To this we reply, that the increasing periodical convulsions between the two parties answer, "No." The rapid multiplication of wealth in the hands of the employing class, with a corresponding decrease of social comfort among the employed class, emphatically answer "No." Political economy has been subverted to the service of capital, and their ingenious theories, in nearly all cases, converge to one point—"That the amount of compensation the laborer is entitled to receive shall be that which is sufficient to sustain life." Can this doctrine be true? All humanity answers "No;" for while they apply this doctrine to us the capitalist has no limit set to his compensation, except, indeed, the advisory council doctrine called supply and demand. Nothing but the limit of his own capital restrains his avarice. In conclusion he said:—Workingmen, let us keep in faithful remembrance till our time comes the names of those in authority who have aided your enemies during this struggle, the men who have prostituted justice by the incarceration of workmen without cause. Let this grand mass gathering be but the prelude to other and more effective steps toward the maintenance of the small remnant of rights still left us.

Mr. Hugh Dalton, of the types, was the next speaker. He said:—Formerly the men of the unions had to strike; now the quarrel was on the other side of the house. He praised the action of Governor Tilden in regard to the Convict Labor bill and strongly denounced the idea of teaching thieves the trades that honest men spend years in learning. He said the Legislature had better proceed to the end of the line and establish law schools in the prisons so that the law breakers might be instructed how to conduct their own defence in succeeding trials for future crimes. What right, he asked, had a printing corporation to make illegal starvation contracts for criminal and pauper labor while so many hundreds of honest workingmen were idle, walking the streets, unable to find bread for their families? Yet such a contract, he said, was in negotiation. The speaker next dwelt upon the illegal arrest of striking workmen. So long as workingmen behaved themselves they should be permitted to walk the streets unmolested. He thought workingmen, like other people, had the right to meet, consult, combine for their own interests. It was a shame to think that such things could be while capitalists met and combined to double the price of coal in half an hour or cut down the workingmen's wages. Must the son of toil be trampled that the son of mammon may be elevated? No! Let the law be equal to all, and then no Cooper Institute meetings need be held to adjust the differences between labor and capital.

Mr. Mohrstedt, President of the Tailors' Society, said there was a time when the Workingmen's Union of New York was a power in trade and politics, and it would again be shown that they can and dare maintain their just rights.

Mr. Nelson W. Young said:—With regard to the Conspiracy law, I say the Legislature was compelled to repeal the old law. The one they are now striving to enforce is a fraud. At no season of the year could the employers have done more harm to themselves than they have now. When Mr. Fish introduced the Convict Labor bill into the Assembly, it was with a view to the benefit of a certain few, but had it become a law the employers themselves would soon have found it ruinous to them. This Convict Labor bill was one of the most pernicious ever drafted. Contractors are getting work done in the prisons at a rate less than it costs to feed the prisoners. No business man can compete against prison labor. If our legislators have done wrong the Executive of the State of New York has boldly stood forth and vetoed the obnoxious bill, and has thus said that the honest workingman shall not be driven from the field by convict labor. Mr. Young concluded by calling upon all workingmen to see to it that if the Legislature attempted to pass the Convict Labor bill over the Governor's veto they should next fall by their votes take care and contract out of office every legislator that by his vote now should legalize the hiring out of convicts.

Robert Blissert, of the Tailors' Society, followed Mr. Young. He dwelt upon the advantages of unions, how they take care of their poor, how they bury their dead and lend a helping hand to the widow and orphan. He challenged politics to produce at Washington or New York equally honorable or honest principles. He said no working men could be independent outside of the unions. Strikes he was opposed to as a means of enforcing the demands of the men, but not as a means of repelling the unjust advances of the employers. He believed in arbitration whenever possible. Workmen who desire reform should begin with themselves. The tailors now try the city to see where they find the cheapest shoes, the shoemaker goes where he can get the cheapest printing done and the printer goes to Chatham street to get his clothes, and yet all pretend to be true trade unionists, and want good prices for their labor while patronizing the cheapest places. The true relief for the workingman was in co-operation, and it was a lamentable fact that the men most interested did not put into effect this means of relief or support their fellows who tried to do so. The speaker said he had heard Governor Tilden thanked for doing merely his duty; and now they were asked to see Billy Wickham, to get him, as Mayor of New York, to do his duty. He (the speaker) would not be one of a committee to see any official to urge him to do his whole duty. He would not ask as a workingman what is his right as a citizen.

A fact requiring mention in connection with the meeting of last night is that the audience was more attentive and sat more patiently through the whole of the proceedings than has ever been known to be the case in any previous meeting held at Cooper Union. Every speaker was listened to without a murmer being raised against him, but on the contrary the applause with which the majority of the orators were greeted was at times perfectly deafening. The number of the audience was constantly increasing, until by half-past nine o'clock the hall was filled. In fact the hall at the close of the meeting was more crowded than at the commencement.

THE OUTRAGE ON THE DEAD

Was Rose Young's Body Kept To Be Sold or Was It Simply Neglected?

WHERE THE RESPONSIBILITY LIES.

The story of the tragic death of Rose Young, the unfortunate wife and mother whose body lay for nearly twenty-four hours tied to pier 15 East River, while the devoted husband kept watch and ward over it late into the night, and only abandoned his vigil to join at No. 12 Furman street, Brooklyn, his unprotected children, has been fully related in the HERALD of the past few days. The responsibility, however, was not clearly located and, with a view of definitely fixing it, the writer was ordered to sift the matter. His investigations given below show that while the responsibility is divided between three departments of the city government the Police Department is primarily responsible. It becomes a pertinent question in this connection to ask whether there is such a fearless body in this county as a Grand Jury which will assume the power, given them by law, to summon before it all persons supposed to know anything of the case, and indict the offenders, whether they be the Commissioners of Charities and Correction, the Superintendent of the Outdoor Poor, Mr. Kellock (who admits he was at fault), the police officials or one or more of the Coroners, who care little for the refined sensibilities of the friends of the unfortunate dead, and are in the habit of brutally designating every corpse upon which they hold an inquest as

A "STIFF" OR A "FLOATER."

As an aid to such a jury, and to the Mayor as the responsible head of all the departments, the HERALD reporters have carefully prepared a synopsis of the record in the archives of the three departments named.

THE RECORD.

The first record in this most remarkable case was received by Roundsman and Acting Sergeant Smith, of New street police station, who states that at a quarter past two P. M., an officer of the Harbor police presented the following despatch, which was sent to the Fifth precinct within fifteen minutes, with a request that it be forwarded to the police boat Seneca:—

We have drowned woman at pier 15, East River.
Roundsman CURTAIN.

This despatch was countersigned by Sergeant Smith. The next official knowledge Smith had of the case was at forty minutes past four, when he was requested to send the following:—

4:40.—To Central Office:—Notify Coroner. We have dead body in water at pier 15, E. R. JAMES IRVING,
Captain Twenty-fourth precinct.

The above notification reached the Coroners' Office at fifty-four minutes past four, after Coroner Eickhoff and his associates had gone. Mr. John Toal at once telegraphed the Commissioners of Charities and Correction the following order:—

No. 66 THIRD AVENUE.
Remove body of —— from pier 15 East River, to the Morgue. For Coroner. J. S. TOAL.

It will be seen that the blank is left in the despatch to be filled with the words "man," "woman," or "child."

It is claimed that the Charity Commission require this description; but there is no justification for such a "red tape" demand, as will be seen hereafter. The next record is in the form of an inquiry from the Central Office operator to the First precinct, more than an hour after this operator had been ordered to notify the dead wagon!

6:16 P. M.
Is it man or woman at pier 15 East River? COX, Jr.
Answer—Woman. W. J. L.

It seems from the records that a delay of one hour and three minutes occurred between the receipt of Mr. Toal's despatch and this answer. The operator reports that he then called the operator of the Charity Commission, and found that he had left the office, corner of Eleventh street and Third avenue, consequently the order to remove the body was not sent until forty-seven minutes past eight on Wednesday morning. Another record on the Police Central Office blotter shows that an order for a dead wagon to be sent to the Sixteenth precinct was received by the operator of the Charity Commission as late as eight minutes past six P. M. This clearly shows that the Central Office operator, if he had not promptly telegraphed to the First precinct for the sex of the corpse, could have had an answer at a quarter-past five P. M., and notified the operator in Eleventh street within three minutes to send a dead wagon to the pier. The body could have been removed within two hours to the Morgue.

The order for the removal of the body, according to the statement of Chief Clerk Hedden, of the Charities Commission, reached the office, in Eleventh street, at a quarter to nine A. M., Wednesday. It reached the hands of Daniel Russell, driver of the dead cart (he reports) at half-past ten. He left the office, in Eleventh street, near Third avenue, at a quarter to eleven, and finally removed the remains at about twenty minutes to twelve o'clock, Wednesday—twenty-three hours and forty minutes after the body had been tied to a pile by Roundsman Curtain!

WHAT THE CHARITY OFFICIALS SAY.

The reporter first visited yesterday the office of the Commissioners of Charities and Correction, and as usual found none of them present. One of the polite clerks permitted him to interview the driver of the dead wagon, who stated that he received the Coroner's order to remove the remains of Mrs. Young to the Morgue at half-past ten A. M., Wednesday, and arrived at pier 15, East River, about a quarter to eleven, where he found a roundsman (supposed to be Curtain) in charge of the body, which was still in the water. The husband was there with a vehicle to remove it. The driver further stated that the roundsman refused to let him have the body on the Coroner's order, and delayed him about twenty minutes, alleging that he could not give up the body until a Coroner arrived. Russell then showed him Mr. Toal's despatch, and explained that it was sufficient authority. The roundsman took the order and put it in his pocket, saying he would keep it. Russell then explained to the stupid fellow that this order must be turned over to Mr. White, of the Morgue, with the body. The officer returned him the order with the remark, "Take it and the body, too." Russell at once drove to the Morgue, followed by Mr. Young, and waited at the Morgue twenty-five minutes for the latter to come up. As he did not arrive the driver asked Mr. White to take special care of the remains, as the husband was on his way to claim them.

At this point the reporter, who had not forgotten that it has often been charged (and that the legislative committees have endeavored to show) that there is at the Morgue a traffic in dead bodies to be supplied to the students of the Medical College, cross-examined the driver in the presence of the clerk, and learned from him that one wagon collects all the dead found within the limits of the city. Sometimes it removes as many as seventeen bodies per day, while other days he has not a single call. Mr. Russell admitted that there is no justification for the order of the Commissioners of Charities that a coroner's order shall define the nature of the corpse. The dead wagon is always provided with coffins of six feet, six feet six inches, four feet, two feet six inches and two feet in length, respectively, that when they receive an order there may be no occasion for delay in telegraphing for information, as explained above.

Superintendent Kellock, of the Outdoor Poor, explained that part of the blame for the delay on Wednesday may rest upon him. It seems that he is supplied with but one dead wagon by the commission. The order for the removal of the body was not given to Russell until after the sick wagon had departed. Had he known that the body had been so long in the water it would have been removed to the Morgue at once. He explains that the former practice of the police was to send a notification to their office by special messenger, or through the Seventeenth precinct, of all cases of this kind occurring after the head office had closed. Had this been done in the present case the body could have been removed promptly. This exhausts the information obtained from the representatives of the Commissioners of Charities and Correction.

THE POLICE INVESTIGATION.

The announcement was made in nearly all the papers of yesterday that Colonel Erhardt, of the Police Commission, had begun an investigation of the part played by the police officers in this infamy. The reporter called upon him in the afternoon, and, explaining his business, learned that Colonel Erhardt had not given the matter any attention, except to reply to a prominent gentleman relative of the dead, who, about twenty-four hours after the body had been tied to the pier, asked him to send a Coroner, that he could not give orders to a Coroner of the city and county. When Commissioner Voorhees and President Smith came in, and the importance of the case was explained to these gentlemen, Superintendent Walling was summoned and the matter entirely canvassed. Mr. Walling explained very circumstantially the action of all the police officials and convinced the commission that Captain Irving, of the police boat Seneca, was in no way responsible. The little book in which his movements on that day were recorded was referred to, and it proved that between one and six o'clock P. M. on Wednesday he was cruising in the Bay in command of the vessel and could not know anything of the case. It therefore appears that the despatch purporting to notify the Coroner and signed by "James Irving, Captain Twenty-fourth precinct," given above, was unauthorized. Commissioner Erhardt, his associates and the Superintendent agreed that Captain Irving's "little book" cleared him from charges; but when Mr. Walling explained that the law compelled any one having knowledge of a dead body to report it to the Coroner, the Superintendent was instructed to prefer charges against Sergeant Smith. Later in the day Acting Captain Blair, in charge of the First precinct, was summoned to Police Headquarters by telegraph to state what he knows of the case.

THE CORONERS' SIDE OF THE CASE.

When the reporter visited the Coroners' Office there were present Clerk Toal, Coroners Woltman and Eickhoff and one deputy. Mr. Woltman left suddenly. Clerk Toal, in answer to questions, admitted that the husband of the dead woman was used as a juryman in the case of Charles Hartemann, aged five years, of No. 247 East Third street, who was burned to death, and that Richard Croker was the Coroner. The case was reported on the 22d, and the inquest was held as Young stated in the interview with a reporter of the HERALD, published yesterday. Mr. Toal, however, declares that Coroner Croker did not know Young until after the conclusion of the inquest on the child, when he made himself known. The strangest part of the case is that up to three o'clock yesterday afternoon Coroner Richard Croker had not made a return to the office of the inquest in which it is alleged Young was forced to participate. A little less strange is the fact admitted by Coroner Eickhoff that when the writer, between one and two P. M. Wednesday, reported the outrage to Clerk Toal, he (Coroner Eickhoff), although it was one of Coroner Croker's cases, sent a messenger to Young permitting the removal of the body.

These are facts that are capable of proof. Where the responsibility rests the reader can easily judge. Enough has been elicited to show that three departments of the city government are very gravely involved, and that this is one of the most villanous outrages that has occurred for years.

THE BAY RIDGE MYSTERY.

HOW THE FRIENDS OF CAPTAIN THOMAS A. HAMLIN WERE TREATED BY THE BROOKLYN POLICE—HAS A MURDER BEEN CONCEALED?

TO THE EDITOR OF THE HERALD:—

The damaging and erroneous statements published in New York and Brooklyn papers regarding the above case, for some mysterious cause (not the fault of the reporters, because their information came from the police), demand that I should state a few facts. Captain Thomas A. Hamlin, who was no doubt destroyed in the vicinity of New York and Brooklyn for his money, has not been heard of for several months, and when an article appeared in a Brooklyn paper that a body, long remaining in the water, was found, Dr. D. E. Smith, of No. 131 Fort Greene place, at once went to the Morgue and was so impressed from the size of the body, the shape of the head and other appearances that it must be the remains of Captain Hamlin, that he sent word to the Coroner not to bury the body, and that he would telegraph to relatives of Captain Hamlin, in New Haven, to come that night. His despatch was received during my absence in Massachusetts. My father being old, and my sister, the Captain's wife, wild and nervous at the news, were not fit to go to Brooklyn. My father deemed it necessary to notify the insurance agent, John G. North, whom he requested to attend to the matter. Mr North arrived in Brooklyn the next morning, and, with Dr. Smith, made their investigation at the Morgue and reported to Coroner Simms. That afternoon, at four o'clock, during a tremendous rain, Chief Charles W. Allen, of New Haven, received a despatch from Chief Patrick Campbell, of Brooklyn, asking for Captain Hamlin's "full description," kind and color of his clothing, underclothing and stockings, whether his shirt opened in front or behind, kind and color of his shirts, teeth good or bad, and any information Mrs. Hamlin could give, and to answer fully and immediately by telegraph. In answer Chief Allen replied, as soon as friends could be seen, "Friends will be down in the morning to identify." Another despatch from Chief Campbell was received at about the same time asking, "Were the feet or hands of Captain Hamlin deformed? If so, answer immediately." To which reply was given, "Friends of Captain Hamlin started for Brooklyn. Will be there in the morning." The public generally will understand that considerable of an answer was involved to Chief Campbell's despatches, and the friends did not suspect that it was important to the Brooklyn police to hurry under ground the remains of a possibly murdered man, whom friends of a missing man were seeking to identify, especially with a Morgue in Brooklyn and friends coming down in the morning. I told the police authorities here to telegraph that, "Friends will be down in the morning to identify." But this, it appears, was not satisfactory to Patrick Campbell, Superintendent of Police. Another despatch was received asking "were the feet or hands deformed; a positive answer is requested." To this prompt reply was made by Chief of Police Allen, that "Captain Hamlin's feet and hands are perfect with the exception of his toes, &c. W. J. Bradley will be down in the morning with full particulars." This ends the famous evasive story of telegraphing which Campbell complains about so much. I arrived at the Morgue with Dr. Smith, of Brooklyn, and Mr. North, of this city, and though our errand was known the Morgue was closed. We found the Coroners' Office locked also, and repaired to the Police Headquarters and found Coroner Simms and Superintendent Campbell. We were most uncourteously treated by them and kept waiting till our patience was exhausted, and only gained any attention by demanding it. Superintendent Campbell then turned upon us and charged evasive replies to despatches. His behavior and conduct surprised us and were at first difficult to understand, though subsequent developments threw light upon his course. But our errand was not to have a controversy with Superintendent Campbell as to the superiority of the police force of this or that city. We had come in the discharge of a grave and solemn duty.