over any work is necessary to be done to complete or perfect a particular job or any supply is needful for any particular purpose, which work and job are to be undertaken or supply furnished for the corporation, and the several parts of the said work or supply shall together involve the expenditure of more than one thousand dollars, the same shall be by contract, under such regulations concerning it as shall be established by ordinance of the Common Council, unless by a vote of three-fourths of the members elected to each board it shall be otherwise ordered; and all contracts shall be entered into by the appropriate heads of departments, and shall be founded on sealed bids or proposals made in compliance with public notice duly advertised in the *City Record*, said notice to be published at least ten days, and all such contracts, when given, shall be given to the lowest bidder, the terms of whose contract shall be settled by the Counsel to the Corporation as an act of preliminary specification to the bid or proposal, and who shall give security for the faithful performance of his contract in the manner prescribed and required by ordinance, and the adequacy and sufficiency of this security shall, in addition to the justification and acknowledgment, be approved by the Comptroller. All bids or proposals shall be publicly opened by the officer advertising for the same, and in the presence of the Comptroller, but the opening of the bid shall not be postponed if the Comptroller shall, after due notice, fail to attend. If the lowest bidder shall neglect or refuse to accept to contract within forty-eight hours after written notice that the same has been awarded to his bid or proposal it shall be readvertised and relet as above provided. In case any work shall be abandoned by any contractor it shall be readvertised and relet by the head of the appropriate department in the manner in this section provided.

SEC. 97.—All property sold under the authority of the Common Council shall be sold at auction, after previous public notice, under the superintendence of the appropriate head of department. Every contract, when made and entered into, shall be reduced to writing, duly executed in duplicate, and shall be filed in the Department of Finance; a receipt for each payment, made on account of or in satisfaction of the same, shall be endorsed on the said contract by the party receiving the warrant, which warrant shall be only given to the person interested in such contract, or his authorized representative. The proceeds of all sales made under and by virtue of this section shall be by the officer receiving the same immediately deposited with the Chamberlain, and the account of sales verified by the officer making the sales shall be immediately filed in the office of the Comptroller. No expenditure for work or supplies, involving an amount for which no contract is required, shall be made except the necessity therefor be certified to by the head of the appropriate department and the expenditure has been duly authorized and appropriated.

SEC. 98.—Every personwho shall be appointed or elected to any office under this act shall receive a certificate of appointment, and therein designate the term for which such officer has been appointed.

SEC. 99.—Every person elected or appointed to any office under the city government shall, within five days after notice of such appointment, take and subscribe, before the Mayor or any Judge of a Court of record, an oath or affirmation faithfully to perform the duties of his office, which oath or affirmation shall be filed in the office of the Mayor.

SEC. 100.—Any officer of the city government or person employed in its service, who shall willfully violate or evade any of the provisions of this act, or commit any fraud upon the city, or convert any of the public property to his own use, or knowingly permit any person so to convert it, shall be deemed guilty of a misdemeanor, and, in addition to the penalties imposed by law, shall forfeit his office and be excluded forever after from receiving or holding any office under the city; and any person who shall willfully swear falsely in any oath or affirmation required by this act shall be guilty of perjury.

SEC. 101.—No officer of the city government shall, except as is herein otherwise provided, have or receive to his own use any fees, perquisites, or commissions, or any percentage; but every such officer shall be paid by a fixed salary, and all fees, per centages and commissions received by any such officer shall be the property of the city. And every officer who shall receive any fees, perquisites, commissions or per centages shall, before he shall be entitled to receive any salary, make, under oath, a detailed return to the Comptroller, showing the amount of all such fees, commissions, per centages or perquisites received by him since the last preceding report, the person from whom received, and the reason for its payment, and shall produce the receipt of the Chamberlain showing the payment to him, by said officer, of the aggregate amount thereof. All sums received for licenses or permits shall be paid over weekly without deduction by the officers or department receiving them to the Chamberlain.

SEC. 102.—The salaries of all officers paid from the city treasury, whose offices now exist but are not embraced in any department, except judges of courts of record, shall be fixed by the Board of Apportionment. Such Board may, by a majority vote, reduce any such salaries, but shall not increase the salary of any office the compensation of which now exceeds $3,000.

SEC. 103.—The salaries of all officers whose offices may be created by the Common Council for the purpose of giving effect to the provisions of this act shall be prescribed by ordinance or resolution, to be passed by the Common Council and approved as herein before provided for the approval of ordinances or resolutions.

SEC. 104.—No bid shall be accepted from, or contract awarded to, any person who is in arrears to the Corporation upon debt or contract, or who is a defaulter, as surety or otherwise, upon any obligation to the Corporation.

SEC. 105.—Every person who shall promise, offer or give, or cause or aid or abet in causing to be promised, offered or given, or furnish or agree to furnish, in whole or in part, to be promised, offered or given to any member of the Common Council or any officer of the Corporation, after his election as such member or before or after he shall have qualified and taken his seat, any moneys, goods, right in action or other property, or anything of value, or any pecuniary advantage present or prospective, with intent to influence his vote, opinion, judgment or action on any question, matter, cause or proceeding which may be then pending or may by law be brought before him in his official capacity, shall be deemed guilty of a felony and shall, upon conviction, be imprisoned in a Penitentiary for a term not exceeding two years, or shall be fined not exceeding $5,000, or both, in the discretion of the Court. Every officer in this section enumerated, who shall accept any such gift or promise, or undertaking to make the same under any agreement, or understanding that his vote, opinion, judgment or action shall be influenced thereby, or shall be given in any manner, or upon any promise, or proceeding then pending, or which may by law be brought before him in his official capacity, shall be deemed guilty of a felony and shall, upon conviction, be disqualified from holding any public office, trust or appointment under the city of New York, and shall forfeit his office, and shall be punished by imprisonment in the Penitentiary for not exceeding two years, or by a fine not exceeding $5,000, or both, in the discretion of the Court. Every person offending against either of the provisions of this section shall be a competent witness against any other person offending in the same transaction, and may be compelled to appear and give evidence before any Grand Jury, or in any Court, in the same manner as other persons; but the testimony so given shall not be used in any prosecution or proceeding, civil or criminal, against the person so testifying.

SEC. 106.—No member of the Common Council, head of department, chief of bureau, deputy thereof or clerk therein, or other officer of the Corporation shall be directly or indirectly interested in any contract, work or business, or the sale of any article the expense, price or consideration of which is paid from the city treasury or by any assessment levied by any act or ordinance of the Common Council; nor in the purchase of any real estate or other property belonging to the Corporation or which shall be sold for taxes or assessments or by virtue of legal process at the suit of the said Corporation. If any person in this section mentioned shall, during the time for which he was elected or appointed, knowingly acquire an interest in any contract or work with the city, or any department or officer thereof, unless the same shall devolve upon him by law, he shall, on conviction thereof, forfeit his office and be punished as for a misdemeanor. All such contracts in which any such person is or becomes interested shall, at the option of the Comptroller, be forfeited and void. No person in this section named shall give or promise to give any portion of his compensation, or any money or valuable thing to any officer of the City, or to any other person in consideration of his having been appointed, elected or employed as such officer, agent, clerk or employe, under the penalty of forfeiting his office and being forever disqualified from being elected, appointed or employed in the service of the city.

SEC. 107.—There shall continue to be, as now provided and recognized by special laws and ordinances, a Board of Commissioners of the Sinking Fund, composed of the Mayor, Recorder, Chamberlain, Comptroller and the Chairman of the Finance Committee of the Board of Aldermen, with all the powers and duties now assigned, designated and ratified by existing laws and ordinances. The said Board shall have power to sell or lease, for the highest marketable price or rental, at public auction or by sealed bids, and always after public advertisement and appraisal under the direction of said Board, any city property. But if said property be market property it shall not be sold or leased unless under a condition that the purchaser or lessee thereof shall maintain said market property as and for the purposes of a public market for at least ten years from and after such sale or lease, and under the ordinances of the Common Council or of the Board of Health, or under stipulations in the deed of sale or lease. The proceeds of said sale or leasing shall, on receipt thereof, after paying necessary charges, be immediately paid to the credit of the Sinking Fund. It shall be lawful for the Commissioners of the Sinking Fund of the city of New York, in their discretion, and they are hereby empowered in such discretion, to cancel any portion of the indebtedness of the said city held by them which is by law redeemable from the Sinking Fund, and to sell any stocks and bonds which they may hold that are not payable from said fund, and with the proceeds of such sale of stocks and bonds to buy any other stocks and bonds which are payable from said fund.

SEC. 108.—No real estate or buildings, other than such as are actually and exclusively occupied for religious worship or orphan asylums, or as a free or foundling hospital or a free library or incorporated college or cemetery, or belong to the city, the State of the United States, or such institutions as are exempted by any general law of the State, shall be exempt from taxation or assessment.

SEC. 109.—All the provisions of law now in force in regard to the duration, manner of conducting elections and canvass and estimate of votes at general elections shall apply to each election of city officers.

SEC. 110.—The Mayor, Comptroller, Commissioner of Public Works, the President of the Department of Taxes and Assessments for the city and county of New York, and the President of the Board of Aldermen shall hereafter together form a board, to be known as "The Board of Street Opening and Improvement," in place and stead of the Board of Street Openings heretofore constituted by law, and shall have all the powers and authority as to laying out, opening, widening, straightening, extending, altering and closing streets or avenues or parts of streets or avenues in that part of the city of New York south of Fifty-ninth street, now in any manner otherwise conferred and vested by any other law or provision thereof, or under existing laws which relate to altering the map or plan of said city, and the said Board are hereby authorized and empowered, whenever they may deem it for public interest so to do, to alter the map or plan of New York city so as to lay out new streets in said part of said city, and from time to time cause maps showing the several streets or avenues so laid out, opened, widened, straightened, extended, altered or closed by them, to be certified by them and filed, one in the office of the Department of Public Works of said city and one in the office of the Counsel to the Corporation of said city, and it shall be the duty of the said Counsel to the Corporation, on the filing of said maps in his office, together with a requisition in writing of said Board, immediately to take proceedings in the name of the Mayor, Aldermen and Commonalty of said city, to acquire title for the use of the public to the land required for the streets or avenues so laid out, opened, widened, straightened, extended, or altered, and for that purpose to make application to the Supreme Court in the First Judicial district, and in such manner as the said Board shall direct for the appointment of Commissioners of Estimate and Assessment, indicating in such application the land required for that purpose by reference to said maps on file as aforesaid; and the proceedings to acquire title to such lands shall be had pursuant to such acts as shall be then in force relative to the opening, straightening, extending, widening or altering streets, roads, avenues and public squares and places in the city of New York, which said acts, so far as the same are not inconsistent with the provisions of this section, are hereby made applicable to the streets and avenues or parts of streets and avenues so laid out, opened, widened, straightened, extended and altered, and to the proceedings authorized hereby, except that the Commissioners of Estimate and Assessment who may be appointed by the Supreme Court for acquiring title to any land required for the purposes of this section may assess therefor all such parties and persons, lands and tenements, as they may deem to be benefited by such improvement, and to the extent and amount which they may deem such parties, persons, lands and tenements benefited thereby; and the said Board is also authorized and empowered to close all such streets and avenues, or such parts thereof, as they may deem for the public interest so to do, and to direct the said Counsel to the Corporation to take such proceedings in the name of the Mayor, Aldermen, and Commonality for the closing of such streets or avenues or parts thereof, as are now or shall be then provided by law, who shall thereupon apply to the Supreme Court for the appointment of Commissioners of Estimate and Assessment in the matter of the closing of said street, avenue, or part thereof in the manner provided by law. And said Board is also authorized and empowered to discontinue any and all legal proceedings taken for laying out, opening, widening, straightening, extending, altering, or closing streets or avenues, or parts of streets or avenues, south of Fifty-ninth street, under this act, at any time before the confirmation of the report of the Commissioners of Estimate and Assessment in such proceedings, if in the opinion of said Board the public interest requires such discontinuance, and with power to cause new proceedings to be taken in such cases for the appointment of new commissioners. A majority of said Board shall constitute a quorum, but the vote of a majority of all the members thereof shall be necessary to any act of said Board. The Comptroller of the city of New York is authorized to borrow, from time to time, on the credit of the Corporation, in anticipation of its revenues, and not to exceed in amount the unpaid balance of such revenues, such sums as may be necessary to meet expenditures under the appropriations for each current year. No action shall be maintained against the Mayor, Aldermen and Commonalty of the city of New York, unless the claim on which the action is brought has been presented to the Comptroller, and he has neglected for thirty days after such presentment to pay the same. Before any execution shall be issued on any judgment recovered upon such a claim, a notice of recovery thereof shall also be given to the Comptroller, and he shall be allowed ten days to provide for its payment by the issue of revenue bonds in the usual manner according to law.

SEC. 111.—The Mayor shall from time to time appoint and remove at pleasure one officer who, together with the President of the Board of Aldermen and the President of the Department of Taxes and Assessments, shall be Commissioners of Accounts. It shall be their duty once in three months, and oftener if they deem it proper, to examine all vouchers and accounts in the offices of the Comptroller and Chamberlain, and to tabulate and publish in the city record a detailed statement of the financial condition of the city, showing the amount of its funded and floating debt, the amount received and expended since the last preceding report, with a classification of the sources of revenue and expenditure and such other information as they may deem proper. They shall from time to time make an examination of the expenses of the several departments and officers, and make such recommendations to the Board of Apportionment and other officers with reference thereto, and particularly with reference to salaries and duties, as they deem advisable. Any one of such Commissioners shall have authority at any time to make any such examination. It shall also be their duty to make an examination of the expenses of the several departments and officers, and make such recommendations to the Board of Apportionment and other officers with reference thereto, and particularly with reference to salaries and duties, as they deem advisable. Any one of such Commissioners shall have authority at any time to make any such examination.

SEC. 112.—The heads of all departments, except the Police Department, and the chiefs of each and every bureau of said departments, or any of them, except the Police Department, shall, with reasonable promptness, furnish to any taxpayer desiring the same a true and certified copy of any book, account or paper kept in such department, bureau or officer, or such part thereof as may be demanded, upon payment of five cents for every hundred words thereof by the person demanding the same. All books, accounts and papers, in any department or bureau thereof, except the Police Department, shall at all times be open to the inspection of any taxpayer, subject to any reasonable rules and regulations in regard to the time and manner of such inspection, as such department, bureau or officer may make in regard to the same, in order to secure the safety of such books, accounts and papers, and the proper use of them by the department, bureau or officer. In case such inspection shall be refused such taxpayer, on his sworn petition describing the particular book, account or paper that he desires to inspect, may, upon notice of not less than one day to such department, bureau or officer, apply to any Justice of the Supreme Court for leave to make such inspection as such Justice shall by his order authorize, and specify the time and manner of such inspection to said order.

SEC. 113.—It shall be the duty of the Comptroller to publish in the *City Record*, two months before the annual election of officers in each year, a full and detailed statement of the receipts and expenditures of the Corporation during the year ending on the first day of the month in which such publication is made and the cash balance or surplus, and in every such statement the different sources of city revenue and the amount received from each, the several appropriations made, the objects for which the same were made, and the amount of money expended under each, the moneys borrowed on the credit of the corporation, the authority under which each loan was made, and the terms on which the same was obtained, shall be clearly and particularly specified.

SEC. 114.—Any Alderman, Commissioner, head of department, chief of bureau, deputy thereof, or clerk therein, or other officer of the Corporation may, if a Justice of the Supreme Court in the First Judicial Department, directing such examination be publicly made at the Chambers of said Court, or at the office of said department, on a day and hour to be named, not less, however, than forty-eight hours after personal service of said order. Such examination shall be confined to an inquiry into any alleged wrongful diversion or misapplication of any moneys or fund, or any violations of the provisions of law, or any want of mechanical qualification for any inspectorship of public work, or any neglect of duty in acting as such inspector, or any delinquency charged in said affidavit touching the office or the discharge or neglect of duty, of which it is alleged in the application for said order, that such Alderman, head of department, or other aforementioned officer has knowledge or information. Such Alderman, Commissioner, head of department or other aforesaid officer shall answer such pertinent questions relative thereto and produce such books and papers in his custody, or under his control, as the Justice shall direct, and the examination may be continued from time to time as such Justice may order, but the answers of the party charged shall not be used against him in any criminal proceeding, provided, however, that for all false answers on material points he shall be subject to the pains and penalties of the crime of perjury. The proceedings may be continued before any other Justice in said district, and other witnesses as well as the parties making or resisting such application, at the discretion of said Justice, be compelled to attend and be examined touching such alleged delinquencies. Such Justice may punish any refusal to attend such examination, or to answer any questions pursuant to his order as for a contempt of Court, and shall have as full power and authority to enforce obedience to the order or directions of himself, or any other Justice, and the rules of the Supreme Court may now have or shall possess, to enforce obedience or to punish contempt in any case or matter whatever, and shall impose costs upon those promoting such an examination not exceeding $250—if he thinks there was no probable cause for making the application hereinbefore provided for, the said costs to be paid to the officer or person examined, and may, if which the said officer or person may have judgment and an execution. The examination hereinbefore provided for shall be reduced to writing, and be filed in the office of the County Clerk of the county of New York, and be at all reasonable times accessible to the public, and notice of the same given to the department in which said officer is employed.

SEC. 115.—In every department there shall be kept a record of all transactions, to be accessible to the public, and once a week a brief abstract, omitting formal language, shall be made of all transactions, and of all contracts awarded and entered into for work and material of every description, which abstract shall contain the name or names and residences by street and number of the party or parties to the abstract, and of their sureties, if any. A copy of such extract shall be promptly transmitted to the person designated to prepare the *City Record*, and shall be published therein. Notices of all appointments and removals from office, and all changes of salaries shall in like manner, within one week after they are made, be transmitted to and published in the *City Record*.

SEC. 116.—There shall be published daily (Sundays and legal holidays excepted), under a contract to be made as hereinafter provided, a paper to be known as the *City Record*. The Mayor shall appoint a proper person to supervise the preparation and publication of the same and fix his salary. All the expenses connected with its publication and distribution, except the salary of the person appointed to supervise the same, shall be covered by a contract for printing, to be made in the same manner as other contracts. There shall be inserted in said *City Record* nothing aside from such official matters as are in this act expressly authorized, unless in the contract for printing the same there shall be reserved to the contractor the right to insert advertisements, in which case they shall be distinctly designated as not official. The contract for the publication of the *City Record* shall provide for furnishing, free of charge to the city, not more than one thousand copies thereof; also for a gratuitous distribution to every newspaper regularly printed in the city of New York, when it shall apply for the same, of two copies, and to every public library or public institution in said city which shall apply for the same, of one copy. Copies of the same shall be sold by the publisher at a price to be fixed by the officers making the contract.

All advertising required to be done for the city, and all notices required by law or ordinance to be published in corporation papers, shall be inserted, at the public expense, only in the *City Record*, and a publication therein shall be a sufficient compliance with any law or ordinance requiring publication of such matters or notices; but there may be inserted in the four daily newspapers having the largest circulation in said city, and in one newspaper published in the German language, to be designated by the Board of apportionment, brief advertisements calling attention to any contracts intended to be awarded, and referring for full information to said *City Record*. No money shall be paid from the city treasury for advertising hereafter done, except such as is herein authorized, and no action shall be maintained or judgment obtained against the city for any advertising hereafter done, except such as is herein authorized. The copies of the *City Record* furnished to the city shall be distributed to the several departments and officers and to such persons and in such manner as the Mayor shall direct.

All printing for said city, including the printing of the *City Record*, shall be executed, and all stationery shall be supplied under contracts, to be entered into by the Comptroller and Commissioner of Public Works. The first contract for printing the *City Record*, shall be awarded after an advertisement in the five daily newspapers printed in said city, having the largest circulation therein, for at least two weeks, inviting proposals. All proposals for printing and stationery shall be based upon specifications to be filed in the Department of Public Works which shall set forth with accuracy the number of every description of printed blanks; also each description of stationery or blank books in ordinary use in the Board of Aldermen and the respective departments, and likely to be required during the year for which such contract is to be given; and the bids shall be given for each number of each printed description of blanks or of each article of stationery (including under the head of stationery letter or writing paper, or envelopes with printed headings or endorsements) as are specified, and for such additional number as may be required, giving the price for blanks of every description, and the price for all other printing, "per thousand ems" or for "rule and figure work." Separate contracts shall be made with the lowest bidder for any one description of printing, or any article of stationery involving an expense of more than five hundred dollars. Twenty per cent of the amount becoming due, from time to time, shall be withheld by the Comptroller until the completion of the contract, and in case the contractor shall fail within the same to the satisfaction of the Commissioner of Public Works, then said Commissioner may declare said contract to be annulled, and the twenty per cent so reserved to be forfeited to the city, and he and the Comptroller shall immediately give notice for other bids for such printing during the remainder of the term of contract. No judgment shall be recovered against the city for printing or stationery done or furnished after the passage of this act, unless done or furnished under a contract wherein under the provisions of this act a contract is necessary or under a valid contract or a contract now in force, or unless upon evidence of a contract made as provided in this section. Separate contracts may be made at any time for engraving, lithographing, wood cuts, maps or other picture work as the same may be required; but nothing herein contained shall be construed to require a separate contract for each engraving, lithograph, wood cut or map, unless the officers aforesaid shall deem the same advisable for the interest of the city. No more than one thousand copies of any message of the Mayor, or report of any head of a department, and no more than five hundred copies of any report of a committee of the Board of Aldermen, shall be printed, apart from the *City Record*. Neither the work known as the Manual of the Common Council nor any similar work shall be printed at the public expense, but there shall be published in the *City Record*, within the month of January in each year, a list of all subordinates employed in any department (except laborers), with their salaries and residences, by street numbers, and all changes in such subordinates or salaries shall be so published within one week after they are made. It shall be the duty of all heads of departments to furnish to the person appointed to supervise the publication of the *City Record* everything required to be inserted therein. The said persons shall have the power to make requisitions in writing upon the heads of departments to furnish the information necessary to make up such lists according to rules prescribed by him and approved by the Comptroller; and such information must be supplied by the department within ten days after such requisition. He shall also have power to require such information in the same manner every three months and all other information in the control of said heads of departments necessary to perform his duties under this section. He shall include in his list the number of laborers designating the department in which they are employed, and if practicable the numbers employed in the prosecution of specific work and the amounts paid to them. He shall also cause to be printed in each issue of said *City Record* a separate statement of the hours during which all public offices of the city are open for business, and at which each Court regularly opens and adjourns, as well as the places where such offices are kept and Courts are held. The detailed canvass of votes at every election shall be published only in the *City Record*. The Mayor may order the insertion of any official matter or report in the *City Record*.

SEC. 117.—The Mayor, Comptroller, President of the Board of Aldermen and the President of the Department of Taxes and Assessments shall constitute a Board of Apportionment and Audit, who shall annually, between the 1st day of August and the 1st day of December, meet, and, by the affirmative vote of three members, make a provisional estimate of the amounts required to pay the expenses of conducting the public business of the city and county of New York in each department and branch thereof for the then next ensuing financial year. In such provisional estimate they shall include such sums as may be necessary for the payment of the interest on the bonds of the said city and county, which shall become due and payable within said year, and such sum as shall be necessary to pay the principal of any bonds and stocks which may become due and payable from taxes during said year, and also so much as may be necessary to pay the proportion of the State tax required to be paid by the city and county of New York in said year. Such provisional estimate shall be prepared in such detail as to the aggregate sum allowed to each department and bureau as the said Board of Apportionment shall deem advisable. For the purpose of making said provisional estimate, the heads of departments shall, at least thirty days before the said provisional estimate is made, as herein provided, send to the Board of Apportionment an estimate in writing, herein called a departmental estimate, of the amount of expenditure, specifying in detail the objects thereof, required in their respective departments, including a statement of each of the salaries of their officers, clerks, employes and subordinates. The same statement as to salaries and expenditure shall be made by all other officers having power to fix salaries or authorize them. A duplicate of these departmental estimates and statement shall be made at the same time to the Board of Aldermen. The Board of Apportionment shall consider such departmental estimates and other statements in making of the provisional estimates herein provided, and in approving the salaries of the officers, clerks and other persons before named. After such provisional estimate is made by the Board of Apportionment, it shall be submitted by said Board within ten days to the Board of Aldermen, whereupon a special meeting of said Board shall be called to consider such estimate. The Board of Apportionment shall cause such provisional estimate and the reasons for it in detail to be laid before the Board of Aldermen, and those also it shall be carefully to consider and investigate the said provisional estimate and the reasons assigned therefor, but such consideration and investigation shall not continue beyond fifteen days. Any objections to, or rectifications of, said provisional estimate made by said Board of Aldermen shall be made by said Board in writing and transmitted by the clerk thereof to the Board of Apportionment, who shall proceed to the consideration of such objections or rectifications and after such consideration shall make a final estimate. Should the said Board overrule the objections or suggestions made by the Board of Aldermen the reasons for such action shall be published in the *City Record*. After the final estimate is made in accordance herewith it shall be signed by the members, and when so signed the said several sums shall be and become appropriated to the several purposes and Departments therein named. The said estimate shall be filed in the office of the Comptroller and published in the *City Record*. The aggregate amount so estimated shall be certified by the Comptroller to the Supervisors of the county of New York, and it shall the duty of said Supervisors, and they are hereby empowered and directed annually to cause to be raised, according to law, and collected by tax upon the estates, real and personal, subject to taxation within the city and county of New York, the said amounts so estimated and certified as aforesaid. The first meeting of said Board in every year shall be called by notice from the Mayor, personally served upon the members of said Board, or left at their residences. It shall be called as the said Board shall direct. At such meetings the Mayor shall preside, and one of the number shall act as secretary.

In addition to the estimate herein provided for, the said Board may, from time to time, as they deem it advisable, by the affirmative vote of three members, authorize the issue of stocks or other bonds for the purpose of withdrawing or taking up at maturity any stocks or bonds of the city then outstanding; but the said bonds or their proceeds shall be applied exclusively to the payment, purchase and extinction of such maturing bonds in such manner that the aggregate of the stocks or bonds of said city outstanding shall not be increased thereby for a longer period than is necessary in effecting said changes.

The said Board of Apportionment may, from time to time, by the affirmative vote of three members, authorize the issue of the whole or any portion of any stock or bonds which are now by law authorized to be issued upon compliance with the provisions of law authorizing them. The said Board of Apportionment may, from time to time, on the application of any head of a department, authorize the transfer from one bureau or purpose to another in the same Department of any sum therefore appropriated for the purpose of such Department or bureau, but no department or officer shall incur any expense in excess of sum appropriated. All provisions of law requiring the raising, appropriation or payment of money or the issue of bonds, stocks or other obligations of the city or relating to the incurring of any liability on the part or behalf of the city, or the distribution of any money, except those providing for the payment of the debt of the city and for the proportion of the State tax imposed upon said city, and except in cases of law requiring the raising of money against said city shall be construed only as conferring a discretionary power to raise, appropriate or pay said money, issue said bonds, stock or obligations, or incur said liability, or distribute said money, and not as obligatory; and the same shall not be raised, appropriated, paid, issued, incurred or distributed by the city or by any officer in said laws named, unless the Board of Apportionment shall deem it advisable, and shall by a concurrent vote authorize the same.

The Board of Apportionment may, within forty days after the passage hereof, revise and readjust, in accordance with the provisions hereof, the apportionment heretofore made. All the provisions of law creating any Boardof Apportionment and Audit, or either, are hereby repealed; but such repeal shall not prior to the organization of the Board of Apportionment, by this act created, affect any act heretofore done or directed to be done.

SEC. 118.—No appropriation or payment for the contesting of the office of Mayor, or any seat in the Board of Aldermen or office in any department, or the office of any officer whose salary is paid out of the city treasury, shall be made to any but the prevailing party. Nor shall any such appropriation or payment be made to such prevailing party except upon the written certificate of the chief officer of the Law Department as to the value of the services rendered in the case. In case an officer is ordered to be examined, in pursuance of the provisions hereinbefore contained, the Law Department shall assign counsel to the officer making the application; but should such officer see fit to employ other counsel than that assigned by the Law Department, then, and in that event, no appropriation or payment shall be made for his or their payment, except upon a certificate of the justice or justices before whom the proceedings have been had that there was probable cause for taking such proceedings.

SEC. 119.—Any person holding office, whether by election or appointment, who shall, during his term of office, accept, hold or retain any other civil office of honor, trust or emolument under the government of the United States, except Commissioners for the taking of bail, or of the State (except the office of Notary Public or Commissioner of Deeds or officer of the National Guard), or who shall hold or accept any other office connected with the government of the city of New York, or who shall accept a seat in the Legislature, shall be deemed thereby to have vacated every office held by him. No person shall hold two city or county offices, except as expressly provided in this act, nor shall any officer under the city government hold or retain an office under the county government, except when he holds such office *ex officio* by virtue of an act of the Legislature, and in such case he shall draw no salary for such *ex officio* office.

SEC. 120.—No street, avenue or public place in the city of New York, which have been paved and the expenses thereof paid for by the owners of the adjoining property by assessment, shall hereafter be paved at their expense, unless such paving be petitioned for by a majority of the owners of the property (who shall also be the owners of a majority of the front feet) on the line of the proposed improvement; and any ordinance resolution or proceeding directing such repavement, which has not been petitioned for by a majority of the owners of the adjoining property to be affected, and for which no contract has been entered into or award of contract made, is hereby declared to be inoperative and void. No patented pavement shall be laid, and no patented article shall be advertised for, contracted for or purchased, except in cases where satisfactorily there can be a fair and reasonable opportunity for competition, and on conditions to secure the same to be prescribed by the Board of Apportionment.

SEC. 121.—The annual salaries to be paid to persons herein named shall be as follows, and such salaries shall be in full for all services rendered by them to the city or county, in any capacity whatever:—

To the Mayor, $15,000.
To the Comptroller, $12,000.
To the Commissioner of Public Works, $10,000.
To the Corporation Counsel, $15,000 and all legal costs recovered by him.
To the President of the Board of Police, $8,000.
To the Commissioners of Police, other than the President, $6,000.
To the President of the Department of Parks, $7,500.
To the Commissioners of Parks, other than the President, nothing.
To the President of the Fire Department, $7,500.
To the Fire Commissioners, other than the President, $6,000.
To the President of the Department of Charities and Correction, $7,500.
To the Commissioners of Charities and Correction, other than the President, $5,000.
To the President of the Health Department, $7,500.
To the Commissioner of Health, other than the President, $5,000.
To the members of the Board of Aldermen, other than the President, $3,000 each.
To the President of the Board of Aldermen, $5,000.
To the President of the Department of Taxes and Assessments, $7,500.
To the Commissioners of Taxes and Assessments, other than the President, $5,000.
To the President of the Department of Docks, $7,500.
To the Commissioners of Docks, other than the President, $3,000.
To the Superintendent of Buildings, $5,000.
To the Commissioners of the Croton Aqueduct, $4,000.
To the Commissioner of Accounts, appointed by the Mayor, $3,000.

No subordinate in any department, except the Superintendent of Police, shall receive a greater salary than the highest salary paid to the head of the department.

SEC. 122.—The terms of office of the following named officers now in office shall cease and terminate at the following dates:—

The Commissioners of Police, the Fire Commissioners, the Commissioners of Charities and Correction, the Commissioners of Docks, the Commissioners of Health, the Commissioners of Parks, the Commissioners of Taxes and Assessments, the Superintendent of Buildings, the Commissioner of Works, the City Marshal, the Inspectors of Weights and Measures, the members of all Commissions or Boards appointed to superintend the construction or repair of any public building in the city of New York, and of all Commissions and Boards heretofore appointed by the Mayor or the Mayor and Aldermen; of the Chamberlain and all other officers hereinbefore authorized to be appointed by the Mayor and Board of Aldermen shall expire on the last day of March, 1873, unless an appointment of a successor shall be sooner made as hereinbefore provided, in which case the term of office of the present incumbent shall cease, and the person so appointed shall enter upon his office in the first Monday succeeding such appointment, and no appointment of any subordinate in any department made after the passage of this act and before said date shall be valid beyond such date.

The terms of office of the Superintendent of Police, the surgeons of police, the Chief Engineer of the Fire Department, the Inspector of Fire Apparatus, the Fire Marshal and his deputies, shall cease and determine five days after the appointment of the head of the Police and Fire Department respectively, and the terms of all subordinates in every department, except officers and men of the police force and the firemen and officers of the fire companies, shall cease and determine so soon as the heads of the department herein provided to be appointed shall appoint others in their places. Upon the appointment of their successors all the foregoing officers shall deliver over to such successors all property of every kind, and all books and papers in their use and possession, respectively, belonging to the city or any department thereof. The provisions of this section relating to the vacating of the offices therein mentioned, and the delivery of property, may be enforced by mandamus.

SEC. 123.—The several departments shall continue to possess the same powers and perform the same duties as heretofore, except as herein otherwise provided.

SEC. 124.—The city of New York is hereby excepted from the provisions of an act, entitled "An act to establish a metropolitan police district and to provide for the government thereof," passed April 15, 1857, and of the acts amendatory thereof, and any sections of statutes and provisions of law which created said district are hereby repealed; and the city of New York is also hereby excepted from the provisions of the act entitled "An act to create a metropolitan sanitary district and board of health therein for the preservation of life and health and to prevent spread of disease," passed February 25, 1866, and of the acts amendatory thereof, and any sections of statutes and provisions of law which created said district are hereby repealed; and the city of New York is also hereby excepted from the provisions of an act entitled "An act to create a metropolitan fire district and establish a fire department therein," passed March 29, 1865, and the acts amendatory thereof, and any sections of statutes and provisions of law which created said district are hereby repealed. The act to amend the charter of the city of New York, passed April 7, 1830; and the act to amend the charter of the city of New York, passed April 2, 1849; and the act to amend an act entitled "An act to amend the charter of the city of New York," passed April 2, 1849, passed July 11, 1852; and the act further to amend the charter of the city of New York, passed April 12, 1853; and the act supplementary to an act entitled "An act further to amend the charter of the city of New York," passed April 12, 1853, passed June 14, 1853; and the act to amend the charter of the city of New York, passed April 14, 1857; and the act relative to the health of the city of New York, passed April 13, 1863; and the act to amend the charter of the city of New York, passed August 21, 1868, and the act entitled "An act to reorganize a local government of the city of New York," passed April 5, 1870, and an act entitled "An act to make further provisions for the government of the city of New York," passed April 6, 1870 (save sections 27 and 29 thereof), and the 81xth section of the act entitled "An act concerning the Police Life Insurance Fund, and the powers and duties of the Police Department of the city of New York," passed March 17, 1871; the act entitled "An act to amend an act entitled 'An act to reorganize the local government of the city of New York,'" passed April 5, 1870, passed April 18, 1871, (save so much of section 5 as relates to the establishment of a scale of water rents, and sections 6 and 7 of said act.); and the act entitled "An act to make provision for the local government of the city and county of New York," passed April 19, 1871, so far as the same relates to the city of New York are hereby repealed, and all acts or parts of acts inconsistent with the provisions of this act are hereby also repealed. But the repeal of the act herein above cited, April 5, 1870, and the acts passed subsequent thereto and herein above cited or referred to, so far as the same or either of them relate to any department by this act created, shall in no wise affect the organization of any such department, as provided for in this act. The charters of the city of New York known as the Dongan and Montgomerie charters, so far as the same or either of them are now in force, shall continue and remain in full force, and shall not be construed as repealed, modified or in any manner affected hereby. This section shall not prejudice or affect any right accrued or legal proceeding commenced by reason of anything contained in the acts hereby repealed, and so accrued and commenced before this act takes effect, except so far as herein specially provided for.

SEC. 125.—This act shall take effect immediately, except as otherwise provided in a previous section, but nothing therein contained shall be in any wise held to extend or continue the term of office of any of the persons mentioned in section 122 beyond the 1st day of March, 1873.

CUBA.

A Spanish Threat to the United States—The Volunteers of Havana Propose Applying the Incendiary Torch—Piratical Craft in Course of Construction.

A large number of the following notices were received in this city on Saturday, by the principal merchants in the Cuban trade, by the Havana steamer Wilmington. On all hands it is considered to be a menace against this government and country, and anonymously emitted by the Spanish volunteers of Havana. By this time, after several days' suppression of the news, they will have learned that Spain is a republic, and that all the members of the Cabinet are pledged to the manumission of the slaves in Cuba and Porto Rico. The merchants of New York in the Cuban trade expect to learn from one hour to another of a Spanish revolution in Havana and Cuba generally. Annexed is the notice referred to above:—

TO THE SPANISH NATION:—

The Spaniards of Cuba—proud sons of that Spain who was former mistress of the world, and never allowed any foreign intervention—are sorrowfully impressed with the sad spectacle of the interference of England and the United States in matters pertaining to Cuba, and see in the diplomatic documents lately published the prospective ruin of the American dominions of the land of Daoiz and Velarde. The prejudiced reforms in question are to apply to Porto Rico, but are doubtless premeditated to extend to Cuba.

We protest with all our energy against this degrading and anti-national policy, and we unite ourselves to the National League and national manifesto published by the Ultramine Club, of Madrid; and we swear to act as the inhabitants of Numantino and Saguntino did before we will stoop to the ineffable shame of being dominated and influenced by foreign Powers.

We are Spaniards always, and we desire that Spain shall reign over Cuba and Porto Rico in our generation, in our children's time, and of our children's children. Incendiary torches are being prepared and corsair craft are being prepared to prey upon the commerce of any foreign nation who shall attempt to impose their will upon us in case that our government does not remember its duty of being Spanish before aught else.

Let all be on the watch and brave, and let our motto be the honor of Spain, never humiliated or subject—or death.

Long live Spain, without traitors or cowards!

Daoiz and Velarde were two Spanish patriots who were killed at Madrid, May 2, 1808, defending the city against the French. They perished at the artillery barracks, Saguntino and Numantino. Sagunto, the modern Murviedo, is where Hannibal was defeated by the Iberians, and the inhabitants swore, as did those of Numantino, to destroy their city sooner than let it fall into the enemy's hands. The Ultramine Club of Madrid is composed of Spaniards who have been and are connected with Cuba and Porto Rico.

A Challenge to Fight a Duel Sent to the Editor of El Cronista.

Cubans and Spaniards generally believe that the only honorable way of settling an insult is by resorting to a duel. The following letter is calculated to bring about a breach of the peace. It was mailed in the presence of two witnesses to the editor of the *Cronista* last Friday, and was on Saturday published in the *Revolucion de Cuba*, the Cuban organ in this city:—

TO THE EDITOR OF THE CRONISTA OF NEW YORK:—

I cannot allow myself to feel insulted at anything coming