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Hudson Common Pleas

JUDGE MCCARTHY.

APPEALS FROM ASSESSMENTS FOR BENEFITS BY REASON OF CONSTRUCTION OF SEVENTH, ELEVENTH AND FIFTEENTH STREET SEWERAGE SYSTEM, IN HOBOKEN, AND APPEALS IN FIVE OTHER ASSESSMENTS.

PARTIAL TRANSCRIPT.

November 20, 1922, 10 A. M.

Hudson County Court House, Jersey City, N. J.

Appearances:

For the Appellants:

Lichtenstein & Lichtenstein.
Frederick J. Hopkins.
Dougal Herr.
J. W. Rufus Besson.
Albert Wall.
M. M. Stallman.
Edward Stover.
Pierson & Schroeder.
Carlyle Garrison (A. B. Van Houten).
Harlan Besson.

For Respondents:

John J. Fallon.
Horace L. Allen.
W. A. Kavanaugh.

November 20, 1922.

(Counsel for the respective parties opened to the Court.)

DANIEL A. HAGGERTY, sworn.

Direct examination by Mr. Lichtenstein.

Q Mr. Haggerty, you are City Clerk of the City of Hoboken? A Yes, sir.

Q Have you with you today the sewer reports known as the Fuerte sewer reports? A No; I did not bring them with me.

Q You have them in your office? A I have them in the office. I would say the subpoena came to me only this morning.

Q It came rather late and I presume you did not have a chance to get it? A I will bring them in the morning.

Q Is your the recollection the same as mine, that there was one original report and then two supplemental reports? A Supplementals, yes.

Mr. Lichtenstein. I offer the three reports of Mr. Fuerte in evidence.

Mr. Fallon. I object on the ground it would be immaterial. I cannot imagine what the purpose of that is. The only thing, it seems to me, that this court has to consider, is the fair and equitable assessment for improvements upon land by virtue of that ordinance warranting and authorizing the improvement. Anything preceding the ordinance surely can have no relevancy.

The Court. Suppose it sheds light on the fact as to whether this should have been a general assessment or whether a remote—

Mr. Fallon. I submit anything preceding the ordinance is inadmissible, because, in the first place,

the project could not be excepting upon the authorization of the ordinance.

The Court. Does not the ordinance refer to certain parts of this report?

Mr. Lichtenstein. Yes.

Mr. Fallon. It does refer to certain parts, therefore I want to object to the whole offer of a report of Mr. Fuerte's.

The Court. Why not admit the report and use such parts as may be material.

Mr. Fallon. I submit that no part of the report is material in this matter. I want to get the objection before the Court.

The Court. I think I will allow it.

Mr. Fallon. Note an exception.

The Court. You may have an exception.

Q Have you, Mr. Haggerty, the ordinance adopting the report of Mr. Fuerte with you? A Not unless the ordinance authorizing the improvement—

Q The original ordinance? Which is the original? A This is the original and this is the amendment.

Mr. Lichtenstein. I offer in evidence an ordinance of the city of Hoboken, entitled, "An Ordinance providing for the adoption of a general system of sewerage and drainage to be provided and maintained in and for the City of Hoboken, New Jersey, and comformably to which all sewers and drains in said city shall hereafter be constructed, altered, rebuilt and extended, and providing for the establishment and maintenance of outlets or places of deposit within or without said city for sewerage and drainage, and to provide for the disposal of sewerage and drainage from said city," presented, read and passed February 14, 1913.

Daniel A. Haggerty, direct.

Q Have you the amendment to that ordinance, Mr. Haggerty?

(Paper produced.)

Mr. Lichtenstein. I offer in evidence an ordinance entitled, "An Ordinance to amend an ordinance providing for the adoption of a general system of sewerage and drainage to be provided and maintained in and for the said City of Hoboken, New Jersey, and conformably to which all sewers and drains in such city shall hereafter be constructed, altered, rebuilt and extended, and providing for the establishment and maintenance of outlets or places of deposit within or without said city for sewerage and drainage, and to provide for the disposal of sewerage and drainage, from said city," passed November 24, 1915.

Mr. Fallon. November 4, isn't it?

The Witness. November 24. Final reading, November 24.

(Paper marked Exhibit A. 5.)

Q Were there any further amendments to that ordinance? A Later on there was.

Q I am thinking of the amendment to the ordinance providing for the adoption of a general system of sewerage? A No.

Q Have you the various ordinances adopted for the doing of the work embraced within the six assessments that were made by Commissioners of Assessment, and which are the subject matter of this appeal? A I haven't got all those ordinances with me.

Q You haven't them all with you? A No; I hadn't time to get them out this morning.

Mr. Lichtenstein. He can bring them up later, Mr. Fallon.

Mr. Fallon. Will you list just what you want?

Mr. Lichtenstein. I offer in evidence all the ordinances and amendments of ordinances providing for the doing of the work embraced within these six assessments which are embraced within the subject matter of the appeals before the Court.

The Court. They may be received. No objection.

Q Have you the ordinance appointing the assessment commissioners? A No, I have not.

Mr. Lichtenstein. I think I ought to get that in. I offer the ordinance or resolution—I think it was an ordinance.

Mr. Fallon. It is an ordinance creating the Board of Assessment Commissioners, and then there was an ordinance—

Mr. Lichtenstein. The ordinance of the City of Hoboken creating the Board of Assessment Commissioners, and also a resolution of the Board of Commissioners appointing—were they appointed especially?

Mr. Fallon. I believe they were.

Mr. Lichtenstein. Appointing Mr. Guilami Frugazzi, Mr. William Reed, and Mr. James Larry, commissioners to assess lands under the statute benefited by these several improvements.

I also offer the various ordinances and resolutions of the city awarding contracts for these various improvements embraced within the six assesments.

I also offer the contracts and the plans and specifications referred to in the contract for the doing of each and every one of these works.

Also a resolution or an ordinance providing for the cancellation of contracts which had thereto-

fore been entered into by the city with contractors for the doing of the work embraced within the Seventh, Eleventh and Fifteenth street sewer system.

Mr. Allen. I object to that. I would like Mr. Lichtenstein to state what the materiality of that would be. I think we might as well know that before we go on. I submit that would be entirely immaterial and add no enlightenment to this inquiry. The only possible object of offering that would be to question some legal procedure with respect to this.

Mr. Lichtenstein. No.

The Court. That cannot be done, of course.

Mr. Lichtenstein. It is all part of the chain for this purpose.

Mr. Allen. I object on the ground it is immaterial, irrelevant, and then perhaps we will see hereafter.

The Court. All right. I will let it in, and you may have your exception.

Mr. Allen. Exception. Mr. Lichtenstein says he offers it for the purpose of showing a chain of events. I would like to ask him, does he offer it for the purpose of showing that an excessive amount of money was spent by reason of the fact that the contract was abrogated and set aside.

Mr. Lichtenstein. No, I offer it for the purpose of showing—

Mr. Allen. If you do I am going to raise the laches against you, because you stood silent and permitted it to be done.

Mr. Lichtenstein. That under the case of the Hoboken Land & Improvement Company against the Mayor and Council of Hoboken, was passed

upon by the highest court in this state, and there that same question was urged, that the owner stood by and permitted the work to be done, and the Court said that doesn't matter, that after all it is a question of what the increase in the value of the land was, and if the city saw fit to go on and expend a sum in excess of the fair and reasonable increase in value, that had to be spread upon the city at large and did not affect the owner of adjacent property.

Mr. Allen. Is that the purpose?

Mr. Lichtenstein. My purpose in making this particular offer is to show how the amount of the assessment—how the amount of the cost of the work became as large as it was; not for the purpose of showing, Mr. Allen, that there was an unlawful expenditure of money like that.

That is not my purpose, merely to show that—so that does not influence the Court in saying that here there has been an expenditure of such a large sum on money and therefore it ought to go against the property benefited, but how does it come there is such a large sum of money that has been expended on this work and why should it be any less? For the purpose of showing the conditions under which the work was done.

It was done during war times. This contract was made, and after a part of the work was done the city authorities sought to cancel the contract with the contractor, and afterwards a new contract was made with the same contractor for the continuance of the work at an increased cost. It may have been justified; probably was at the time, because the man was caught in the midst of the war. I am not imputing anything wrong or anything like that at

all, but merely for the purpose of showing how this condition came about.

The Court. I will allow it.

Mr. Allen. We may further have an objection entered on the record that I object to it as being irrelevant, because of their laches. They are now estopped from urging that doing this has brought about any excessive price or cost.

Mr. Lichtenstein. I also offer in evidence the ordinance or resolution awarding contracts for the doing of the work which was omitted under the original contract for the doing of the Seventh, Eleventh and Fifteenth street sewer system, which was omitted by the previous resolution offered.

I also offer the contracts, plans and specifications under which the contract was renewed to continue and to complete the work.

Q You have not the zoning ordinance here?

Mr. Fallon. I understood you to say that you are not questioning the propriety of this payment. You are only trying to show the Court the magnitude of it.

The Court. That is what he said.

Mr. Fallon. That is what he said.

Mr. Lichtenstein. We are not questioning the legality of the payments.

Mr. Fallon. All right.

Q You have the zoning ordinance here? A Yes.

Mr. Lichtenstein. I offer in evidence the ordinance entitled, "An Ordinance establishing building zones and regulations, and providing penalties for their violation, passed January 17, 1922, introduced January 3, 1922, together with the plans therein referred to.

Mr. Fallon. I submit that is objectionable, and I do object on the ground that it is immaterial and irrelevant. I cannot see any possible relevancy of that ordinance to the inquiry.

* * * * *

The Court. I will allow it. You may have an exception.

Mr. Fallon. Note my exception, please.

Mr. Lichtenstein. I offer in evidence the notices of the Board of Commissioners of the City of Hoboken, dated December 6, 1921, notifying the various appellants and others of the holding of a meeting of the Board of Commissioners of the City of Hoboken, to be held on the 21st day of December, 1921. There are six separate and distinct notices, one affecting each and every one of these assessments.

Mr. Fallon. Do you claim any irregularity in that notice?

Mr. Lichtenstein. No.

The Court. No objection?

Mr. Fallon. No objection.

The Court. It may be received.

Mr. Lichtenstein. I also offer in evidence the notices calling attention to the hearing to be held before the Board of Commissioners on the various assessments, there being one notice for each and every one of the assessments.

Mr. Fallon. Do you claim any irregularity in that?

Mr. Lichtenstein. No.

Mr. Fallon. I have no objection.

Mr. Lichtenstein. Just for the purpose of fixing the dates.

The Court. No objection; it may be received.

Mr. Lichtenstein. I also offer the official assessments maps, one for each of these assessments, together with the reports attached of the Assessment Commissioners, which were filed on December 5, 1921, with the city clerk.

I also offer the resolution of the Board of Commissioners of the City of Hoboken, confirming the six assessments, dated December 30, 1921.

Mr. Lichtenstein. Now I desire at this time to show that all of these appellants appeared before the Assessment Commissioners at the time advertised.

Mr. Fallon. I don't know that they did. I have already arranged to have them checked up. I believe most all of them did, if not all. I do not want to make an omnibus admission. I want to check that up, but by the time we meet again I will be able to agree on that. Of course what I have in mind, whatever my objection was formerly on the hearing, that those that didn't appear—I want to object to them.

Mr. Lichtenstein. I desire to offer the minutes of the Board of Assessment Commissioners, that is, relating to the several hearings held by them prior to the making of the assessment pursuant to notice which I have offered in evidence, at which hearing the appellants represented by the respective parties whose names are mentioned in the record already, appeared by counsel and submitted their objections.

Mr. Fallon. I object to the admission of the minutes for any other purpose than that.

The Court. That is all it is for.

Mr. Lichtenstein. That is all I offer it for.

The Court. So stated.

Mr. Lichtenstein. For the purpose of showing that these parties appeared, offered their objections to the assessments.

I also offer the written objections which were filed by the respective appellants with the Assessment Commissioners; for the purpose of showing that they appeared before the Assessment Commissioners and made objections to the assessments.

Mr. Allen. If that is the only purpose, it would not show it. I rather think it is for the purpose of getting in the forty odd objections.

Mr. Lichtenstein. No, it is not.

The Court. It is only admissible for the purpose he states.

Mr. Lichtenstein. I also offer in evidence the minutes of the Board of Commissioners, for the purpose of showing the appearance of these various appellants before the Board of Commissioners, prior to the confirmation of the assessment by the Board of Commissioners.

The Court. No objection?

Mr. Lichtenstein. And the objections raised by them at that time before the commissioners.

I also offer the objections, written objections, filed before the Board of Commissioners of the City of Hoboken by these respective appellants as their objections prior to the confirmation of the assessments by the Board of Commissioners and pursuant to the notice, returnable December 21, 1921.

Mr. Fallon. I want to object now again.

The Court. What is the purpose?

Mr. Lichtenstein. To show that we appeared.

The Court. To show that he appeared.

Mr. Lichtenstein. To show that we appeared and made objections.

Mr. Fallon. You are not relying upon the objections thus made in this hearing?

The Court. Oh, no, it has nothing to do with that. Just to show they appeared and made objections.

Mr. Lichtenstein. And made objections.

Mr. Fallon. I have no objection to that.

The Court. There may not be any objection after you check it up. You may admit it yourself, that they appeared.

Mr. Lichtenstein. The only thing that they are concerned about is whether all the people that appear here did appear.

Mr. Fallon. The other thing is, whether you intend to rely here on the objections made there.

Mr. Lichtenstein. We rely here on the points already stated that we rely upon.

Mr. Fallon. In this court. That is all I am interested in.

Mr. Lichtenstein. We offer in evidence all other ordinances and resolutions concerning or affecting the six several assessments which are the subject of review before your Honor.

I think, Mr. Haggerty, that will be all, and we will call on you when we want the originals.

JOSEPH OGIER WHITTEMORE, sworn.

Direct examination by Mr. Lichtenstein.

Q Mr. Whittemore, you are an engineer of the City of Hoboken? A Yes.

Q And you had charge of the various works which are the subject matter of these six assessments? A Yes.

Joseph O. Whittemore, direct.

Mr. Fallon. I object to his stating what he had charge of. The resolution is the best evidence of that, the resolution of appointment. The reason for making this objection is that there were two engineers on this job. One had certain authority and the other had certain authority, and I think, therefore, the resolution will be the best evidence.

Mr. Lichtenstein. We have in evidence already all their resolutions, and one of these resolutions is a resolution appointing Mr. Whittemore. Mr. Fuertes is an engineer and Mr. Whittemore I think is supervising engineer.

A Engineer in charge of construction.

Mr. Lichtenstein. Engineer in charge of construction.

Q You were the engineer in charge of construction of the various improvements which are the subject matter of this appeal? A Yes.

Q You also prepared, I assume, Mr. Whittemore, the various assessment maps? A Yes; I prepared the maps.

Q And the assessment maps indicate the various lots and block numbers? A Yes.

Q And also indicate the lines of improvements? A Shows the improvements made, yes.

Q And also shows the names of each and every person against whom an assessment was made? A Yes.

Q For improvements? A It shows those names.

Q It also shows the block number, the lot number, the number of lots and the total amount of the assessment for each and every improvement? A That is shown on the maps, yes.

Q Take up the general plan for the 7th, 11th and 15th street sewer system as designated by you. Will you please indicate to the Court the plan of that sewer system? A Which system.

Q This 7th, 11th and 15th street sewer system. A There are three systems there.

Q Three systems? A Yes.

Q That is, the main outlet? A There are three outlets with the laterals.

Q With the laterals? A Yes.

Q Do you designate them as three systems? A Yes.

Q Rather than one system? A Well, no; they interchange. They are called—Each system could be built. The whole three has to be built as a unit, but they are called the three different systems.

Q But it is all one unit? A It is all one unit.

Q The 15th street main sewer extends from the westerly line of the city to the river? A Yes.

Q Hudson river, does it not? A That is the trunk sewer.

Q Trunk. What is known as the 11th street sewer extends from the boundary line of the city to the river? A Yes, the trunk sewer.

Q The trunk. And what is commonly known as the Seventh street trunk extends from the boundary line of the city to Garden street? A Yes.

Q Then runs south to 4th street? A That is right.

Q The sewer system is designed to take care of the sewage to what point in the north of the city?

Mr. Fallon. I object to that upon the ground that the ordinance is the best evidence of that. The ordinance distinctly says where those outlets shall be and what they shall be. I object to this witness amplifying what the ordinance indicates.

The Court. I think that is so, Mr. Lichtenstein.

Mr. Lichtenstein. I think I can get at it in another way. I don't need it that way. I will withdraw the question.

Q What do these dark areas at the end of the sewers indicate? A Flush tanks.

Q That is along the line of 17th street? A Flush tanks.

The Court. Those little black blocks.

A Those square black blocks.

Q And these tanks at certain intervals are supposed to catch waters and retain waters for the purpose of flushing the system? A Well, no. What do you mean, surface waters?

Q No; not surface waters. A They are supposed to be filled by river water.

Q River water, yes. A Yes.

Q In other words, when the tide rises in the river— A Fills the tank.

Q —fills the sewer system; it runs through the sewer system and fills these tanks? A Yes.

Q And supposed automatically to close and retain the water? A Yes.

Q Then when the tide falls the sewage is supposed to be released and then these flush tanks rush out and flush the system? A Yes.

Q This is what is known as a dual system of sewage, is it not; takes care of the sewage and also the—

Mr. Fallon. I object to this witness characterizing these sewers as other than what the ordinance characterizes them.

Mr. Lichtenstein. I don't know as the ordinance characterizes them.

Mr. Fallon. I object to this witness—

Q Is it a system that takes care of the sewage alone, or one that takes care of sewage and surface waters?

The Court. I think I will allow it.

Mr. Fallon. I note an objection to that.

A Why, it takes care of the sewage and the surface water, the surface drainage.

Joseph O. Whittemore, direct.

Q The lines running north and south, are they as indicated? Are they the new sewer system, the laterals? A They are the laterals or collectors for the trunk systems, trunk sewers.

Q And the dot and dash lines on Willow avenue, for instance, between 7th and 11th streets, what does that indicate? A That indicates the present sewer taken into the new construction.

Q And then existing sewer? A Yes, connected with the—

Q Which was connected up with the— A In the trunk sewer.

Q With the new trunk sewer? A Yes.

Q That is so in every instance where it is indicated by a dot and dash line through the center of the streets running north and south? A Yes; I think that is right.

Q Where it appears that, for instance, as it does on Clinton street between 7th and 11th street, about two blocks of it being solid line and the remaining two blocks dot and dash—what does that indicate? A Why, that indicates that the solid line part of that sewer was reconstructed.

Q Was reconstructed. That there had been a sewer there but reconstructed? A Yes; an old sewer reconstructed for that distance and then the other end used.

Q That is, the old sewer used from 11th street south for two blocks and then the old sewer taken up and a new sewer put down for the remaining distance? A Yes.

Q Prior to the building of the 7th and 11th and 15th street main outlets, what streets were sewered south of 7th street across 7th street to the north?

Mr. Fallon. I object to this witness testifying to that. He has said he was the engineer in charge of this work, but there is nothing before the Court which would assume that this witness would have knowledge of that fact.

Joseph O. Whittemore, direct.

Mr. Lichtenstein. I am asking him.

The Court. He is asking if he knows. That of course is implied. Of course, if he does not know he will say so.

Q Go on, Mr. Whittemore.

(Question repeated by stenographer.)

A I think that shows on the plan.

Q I think it does not, Mr. Whittemore. Will you just tell us, if you please? A I don't know that I can tell you all of those sewers. Doesn't that show on the plan?

Q No; there is nothing down here. A Oh, that is down here? Oh, I don't know—I couldn't say right off-hand what was done here.

Mr. Fallon. When you say down here will you try and show what that means?

Mr. Lichtenstein. The witness indicating the area south of 7th street.

A I though you meant—these are all indicated.

The Court. From the west of Fourth street I suppose.

Q On Washington street was there a sewer that extended south of 4th street and continued across 4th street north thereof? A Why, there is a sewer there, yes, now.

Q Is that there still? A I believe it is.

Q Was that tapped into the 4th street outlet? A No.

Q Was not? A No.

Q Was it tapped into the 7th street outlet? A No.

Q Or into the 15th street outlet? A Didn't extend that far.

Q On Bloomfield street was the sewer south of 4th street connected up with that outlet? A No.

Q It was not? A No.

Joseph O. Whittemore, direct.

Q On Garden street was there a sewer that extended south of Fourth street and continued north of 4th street before this main outlet was built? A Yes.

Q There was? A Yes.

Q Now? A There at present.

Q It is there at present. Does it tap into the 4th street outlet? A No; we are built on the side of this.

Q You are built on the side of it? A Yes.

Q So that the Garden street sewer parallels this portion of the outlet which runs from 7th street to 4th street? A Yes.

Q And does not connect up with that outlet? A No; not there.

Q Not there. Now then how far does the Garden street sewer extend north, the old sewer? A Why, it extends up I don't know just how far.

Q It continues across 7th street. A Yes; continues across 7th street.

Q And up to 12th street—11th street, and beyond that? A Well, no; it is a separate—I believe a separate sewer beyond that. That I don't know. I can't say offhand.

Q The Garden street sewer between 7th street and 11th street where does it tap into? A That taps in right here.

Q Indicating a point at the corner of the main outlet at 7th street and Garden street? A Yes.

Q In other words, it taps into this new outlet? A Yes, at 7th street.

Q At 7th street? A Yes.

Q Where does it tap into the—if it does? A It doesn't.

Q It doesn't at 12th? A No, it does not.

Q In other words, the Garden street sewer runs from 11th street to 7th street and taps into that outlet? A Right.

Q There is another sewer along Garden street from 11th street to 15th street, is there not? A Well, that I can't say.

Joseph O. Whittemore, direct.

Q You know the City of Hoboken? A I presume there is.

Q This is all built up, isn't it, solidly built up, on both sides of the street? A A lot of stores up in here. Private pipes built here years ago.

Q I understand that, but it is all sewered, isn't it? A I presume it is.

Mr. Fallon. I object.

The Court. Yes; what he presumes may be stricken out.

Q Well, you inspected this entire plan, did you not, prior to this being put in?

Mr. Fallon. I object.

A No; I didn't inspect it.

Q Didn't you go over this plan that was submitted by Mr. Fuertes? A Oh, yes.

Q Surely. For the purpose of determining its feasibility and its practicability? A No.

Q And its useability? A No; I had nothing to do with that.

Q Had nothing to do with that? A No.

Q Well, didn't you pass comment on it?

Mr. Fallon. I object to his having passed comment on it.

The Court. Yes.

Mr. Lichtenstein. For the purpose of showing what he knows about it.

The Court. I think I will allow him to answer it. Did you pass comment on it?

Mr. Fallon. I object to the question furthermore—

The Court. Answer yes or no.

Joseph O. Whittemore, direct.

A No. I may have passed comment on it, I presume, the same as what some other would.

Q You published a booklet, didn't you, on this whole sewer system?

Mr. Fallon. I object.

The Court. What is the purpose?

Mr. Lichtenstein. I want to show his familiarity with the system and I want to get his—he is the engineer in charge, I believe.

Mr. Fallon. I want to confine him in the examination of this engineer to just what might be in the scope of his authority to the engineer in charge of the work, and any personal expression of the engineer is not in any wise binding on the City of Hoboken.

The Court. Not a bit. It is a question of his knowledge, as to whether or not he knows there was a sewer there. Is there a sewer there now?

Q On Garden street between 11th and 15th? A I don't know that there is a sewer there. I suppose there is.

Mr. Allen. I object.

Mr. Fallon. I object to his supposition.

The Court. Yes; the latter part may be stricken out. He says I don't know whether there is a sewer there, may stand.

Q Carrying out this plan and in running these pipes do you mean to say you don't know whether there were any sewers in Garden street? A There were no sewers along here connected with the 11th street trunk therefore it didn't enter into the question, whether there is any sewers or not. They didn't have to be taken care of if there were.

Joseph O. Whittemore, direct.

Q Are there any sewers between Park avenue and the river that are connected up with the 7th and 11th street outlets? A I believe there is.

Mr. Fallon. I object to belief. If the witness don't know I object to his belief. We want the fact.

A This was built so long ago, Mr. Fallon, that I don't recall exactly. If you will show me some of the detail plans.

Mr. Fallon. Don't find fault with my objection.

The Court. I will sustain the objection.

Q What laterals were connected up with the 7th street main outlet between Park avenue and the river? A Between Park avenue and the river?

Q Yes.

The Court. Talking about 7th or 11th?

Q Talking about 7th street first—I meant 11th street. A 11th street?

The Court. That is on 11th street.

Q 11th street.

Mr. Fallon. Understand the question?

The Witness. Yes. If there are any sewers connected with this trunk from Park avenue to the river.

Q Yes; to the river? A My recollection is there was one connected here; whether it was Park avenue or Garden street I don't recall, but one sewer in here or here that was connected into a manhole.

Q From the north or from the south? A From the north. There was a small pipe sewer.

Q The area embraced within blocks 173, 4, 117, 252, 253, 254, 249, 250, 251, 246, 247, 248, 243, 244 and 245 is

all built upon, is it not; practically all built upon? A Yes, I think it is.

Q All of it sewered? A Well, I think it is.

Mr. Fallon. I object and ask to have it stricken out.

The Court. Yes.

A I have no absolute knowledge.

Q It doesn't run out on the surface? A No.

Q And there are no cesspools in that area?

Mr. Fallon. That is a conjecture of yours, Mr. Lichtenstein.

Q Is there?

The Court. There are cesspools there?

A I don't know of any.

Q The area embraced between the 11th street sewer outlet and the outlet at 7th street and 4th street is all practically solidily built up, isn't it? A This area here?

Q Yes. A Yes.

Q Have any assessments been made against any of the properties embraced within blocks 182, 183, 184 and 185? A Well, I don't know.

Q For benefits by reason of this improvement? A I don't know, unless it shows. It would show on here if it had.

Q Will you look right over there, please? A 182 to 185?

Q Yes. A It doesn't seem to show on here. That is on Garden street, isn't it? Or on Park avenue?

Q On Garden street or on Park avenue? A Oh, here; right here. Well, that shows assessment here.

Q On what? A 182.

Q Let's turn back. That is the main sewer, on page 13 of this assessment map. You indicate that in block 182 there appears to be an assessment made on the land

which faces the main outlet, that is right, is it, on 7th street? A Yes.

Q We will turn back. But no assessments—that is the assessment made for the land which faces the outlet on 7th street,—but no assessment was made against any of the lands facing Park avenue and Garden street in block 182 other than the land on which a lot abuts a faces the Seventh street sewer.

Mr. Fallon. I object, on the ground that whatever assessments were made as shown by this map, and this witness is not qualified to say what the assessments were that were made; he was no party to it; those assessments were made by the commissioners of assessment and are shown on that map.

The Court. That is so. I sustain the objection.

Q Mr. Whittemore, the actual writing up on these maps was done by you; I mean the figures? A I copied them down.

Q So that all of these figures are figures that you copied down on these various maps? A Yes; I copied them on the tracing paper.

Q What sewers were there that crossed 7th street that you cut off in your work at 7th street? A Why, these indicated by the dotted lines.

Mr. Fallon. North of 7th street, are they?

The Witness. They are north of 7th street.

Q Indicating the sewers which are indicated by the dotted and dashed lines running north from the 7th street trunk? A Yes.

Q In other words, there was a sewer on Garden street that ran to the south of 7th street which was cut off; there was a sewer which ran north of 7th street and across 7th street at Park avenue to the south, and that was cut off? A Yes.

Q As well as a sewer on Willow avenue that ran from the south across 7th street to the north, that was cut off? A Yes.

Q The sewer on Clinton street running from the south across 7th street, that was cut off? A Yes.

Q Was there one on Grand street? A Grand street we built a new sewer.

Q But did it not continue along Grand street from the south across 7th street to the north? A There was an old sewer.

Q It was cut off at 7th street? A Well, it was abandoned.

Q Now on Garden street there was a sewer that came from the south across 7th street and continued north, and that was cut off at 7th street? A Yes.

Q The Jefferson street sewer proceeded from the south towards the north across 7th street and continued north, and that was cut off? A Yes.

Q How about the sewer on Madison street? A That is a new sewer.

Q That is a new sewer. It was an old sewer that came from the south on Madison street and crossed 7th street, that was cut off? A Yes; there was a sewer that crossed 7th street.

Q That was cut off at 7th street? A Yes; it was abandoned.

Q The sewer north of 7th street was abandoned? A Yes.

Q South of 7th street it was cut off at 7th? A Yes.

Q It was not abandoned below 7th? A No.

Q None of these sewers I have indicated which you say were cut off at 7th street were abandoned, that is, below 7th street? A No.

Q They are all in use? A They are in use.

Q At Monroe street there was a sewer that came from the south and continued across 7th street to the north? A Yes.

Joseph O. Whittemore, direct.

Q Was that cut off at 7th street? A Yes.

Q At Jackson street was there any sewer that came to 7th street and across it? A No.

Q So that all of the instances in which the sewers came from the south and ran to 7th street and across 7th street, they were all cut off at 7th street, and now function to the south of 7th street? A That is between Monroe—

Q Between Monroe street and Bloomfield.

Mr. Fallon. Is it Garden or Bloomfield?

A Garden was cut off at 7th street, but not below.

Q It does continue on Garden street below 4th street? A Below 7th street.

Q Below 7th street? A Still in use.

Q Still in use, yes? A Yes.

Q All of these sewers I have indicated which you say were cut off at Seventh street they formerly served territory to the north of Seventh street before being cut off? A For a certain distance, yes.

Q For certain distances, yes? A Yes.

Q So that these sewers that were cut off at Seventh street now serve an area exclusively south of Seventh street where formerly they served that territory plus the area above Seventh street? A Yes, to a certain extent.

Q Yes. Some of those sewers continued north as far as Twelfth street, did they not, that formerly ran south of Seventh street? A There is only one. That was Willow avenue—or Clinton street. Garden street also.

Q Isn't it a fact that the Willow avenue sewer also continued north as far as Twelfth street? A Yes, yes, that is so. Yes, those two.

Q How about Park avenue; didn't that continue north? A No. No.

Q Beyond Seventh street? A Beyond Seventh street, yes.

Q Up to what street? A Up to Eleventh street.

Joseph O. Whittemore, direct.

Q Up to Eleventh; and the Clinton sewer, how far north did that extend before being cut off? A Twelfth street.

Q The Grand street sewer, how far did that extend up? A I think to Ninth street, one block.

Mr. Fallon. Do you know that?

A Or Eighth street, not Ninth. Yes. Eighth street.

Q The Adams street sewer, how far did that extend up? A That extended to Ninth street.

Q And the Jefferson street sewer? A That extended to Eighth street.

Q And the Madison street sewer? A That extended to Ninth.

Q And the Monroe street sewer? A To Eighth.

Q Were there any sewers west of the Monroe street sewer that extended beyond Seventh street? A No.

Q Now these main outlets served all of the old sewers which were cut off and which lie in the streets north of Seventh street, do they not? A The old sewers or the new sewers?

Q Yes, the old sewers? A They entered into some other sewers, yes.

Q They serve now? A No, yes. Yes.

Q The sewers which ran north and south and which were cut off at Seventh street empty into what sewer? A Well, I am not positive about all of them; I think most of them empty into the Third street sewer.

Q In other words, a sewer which ran east and west on Third street? A Yes.

Q Did some of them extend beyond Third street and down to Ferry street? A Well, that I don't know.

Q Don't know. A No.

Q Within the area shown by this general plan of the Seventh, Eleventh and Fifteenth street sewers?

Mr. Fallon. That is Map 1.

Joseph O. Whittemore, direct.

Q Map 1, yes. Designated here Map 1. There are certain areas, are there not, which have no present direct tapping facilities to the sewer system? A No; there is no new sewer directly in front of the property.

Q That appears in block 64, does it not? A Yes; there is no sewer in that street.

Q And it also appears, block 97? A Yes.

Q And in block 111? A Yes.

Q And in part of block 106? A Yes, sir.

Q And in part of block 256? A Yes.

Q And on Willow avenue in front of 141 and 146? A No;—well, there is an old sewer up there.

Q Well, you think there is an old sewer. There is no new sewer in there? A No, no new sewer in there.

Q That is, there was no work done in front of 141 and 146? A No.

Q There does not appear to be any improvement in front of blocks 133 and 141 on Willow avenue? A No new improvement.

Q No new improvements; but there appears in the assessment sheet—in other words, there was no assessment against lots 18 to 32 on block 141; 17 to 32 on block 143?

Mr. Fallon. I object to that, unless according to his map.

Q According to your map?

The Court. He is only explaining the map.

A That is what the figures show.

Q So that all of the sewers in the City of Hoboken which prior to the putting in of this Seventh street main and which prior thereto extended and served the area north of Seventh street now empties into a sewer to the south of Seventh street? A All of those south of Seventh street, yes.

Q And now serves exclusively the territory south of Seventh street? A Yes.

Q Where formerly it served the territory south and north of Seventh street? A Yes.

Q What are these little openings or circles? A Manholes.

Q In the line of the main outlets? A Manholes.

Q These manholes appear on the surface of the streets? A Yes.

Q In other words, all of the surface waters in Washington street, from Washington street west to the boundary line of the city catch or are caught in these manholes? A No; indeed.

Q They do not? A No.

Q Where does the surface water run to, that is caught in these various streets? A Followed the grade of the street and goes down to some of these other streets, or even down Eleventh street. It runs off into some other sewer.

Q Do you know that the slope of the land from Washington street west is towards the west; isn't it? A Well, not exactly Washington; but it flows that way.

Q When water runs down Eleventh street it is caught by these basins, isn't it? A There are no basins there; they are manholes.

Q There are no basins there? A No. Not caught by the manholes.

Q Are there any openings into the main sewer in Washington street or Bloomfield street? A No.

Q None at all? A No.

Q But beyond that point, that is, from Garden street, to the west of the city? A No; they do not. No surface water there.

Q Where does your surface water flow to in this main? A Well, what point?

Q At any point; the line of it? A Well, down here from—

Q From where, from Willow avenue? A From Clinton street west it all goes into the new sewer.

Q Into the new sewer? A I think I have shown on some of these other—but at each corner there is a basin. Each corner is a basin it flows into.

Q What is the approximate elevation of the back lands of the city above high water? A The land?

Q High tide? A Oh, I couldn't say that. Filling in all the time. I don't know what that is.

Q You have made measurements? A I have made it, but it is different now. Changing every day.

Q I mean at the time of this—just before this improvement?

The Court. Approximately.

A There is a vast difference. In some places it was 7 or 8 feet and other places one foot or two feet, something like that. There were no improvements there. It was just dumping lots, a lot of garbage dumped there.

Q Will you please locate the intakes? A For the street drainage?

Q For the street drainage, yes. A On what street?

Q Take this Eleventh street sewer main? A There were four at this intersection,—Monroe street, Monroe and Eleventh.

Q Yes. A Madison and Eleventh. Jefferson and Eleventh. Adams and Eleventh. Grant and Eleventh, there are two that go in there; that is, two go down here.

Mr. Fallon. Down where?

A Down to the south. Two to the north go into Eleventh street. Now that is all of the surface drainage that goes into that trunk sewer.

Q Was there any at Willow avenue? A Well, these two get—yes, these two corners they get into the Eleventh street.

Q That is, on Willow avenue and Eleventh street? A That is over to that.

Q Now Park avenue? A No; no connection.

Q Are there any intakes at Park avenue? A Yes; there are four of them.

Q At Park avenue? A. One at each corner.

Q Where do the intakse lead to? A Well, these intakes here lead down into the old sewer.

Q These lead into the sewer that runs south on Park avenue? A Yes.

Q Then empties into the main outlet at Seventh street? A Yes.

Q How about the intakes at the corner of Garden street? A Well, now, either Garden or Park. I say I don't recall which. There is a little twelve-inch pipe or sewer that went one block north and connected into the sewer. Now whether it is there or here I don't recall. But all of those run into the sewers that go this way.

Q To the north? A Yes.

Q But at the corner of Garden street there are intakes? A Yes.

Q That connect up with the sewer on Garden street which runs south? A Yes.

Q And that sewer that runs south empties into the main outlet at the corner or intersection of Seventh street and Garden? A Yes.

Q Now how about the intakes on Bloomfield street and Eleventh? A I don't think there are any intakes on Bloomfield. The water drains down.

Q The water runs west on Eleventh street and is caught in the intakes at Garden street at Park avenue or further to the south? A Yes.

Q And then is carried by this system to the intakes at Seventh street? A Yes.

Q So it is with all of the land embraced within the area from the high point at Washington street to the west of the city; all of the flow being from Washington

street west of the city is carried to the various intakes at street intersections and is carried to the so-called Seventh street outlet? A No; that is not exactly right. There is a sewer in Bloomfield street which catched the water in that block.

Q Then— A From this side down.

Q From Bloomfield street down? A From the westerly side of Bloomfield street it goes into these other sewers.

Q It goes into the Garden street sewers? A Yes.

Q So that all of the surface waters from Bloomfield street west? A From the westerly side.

Q From the westerly side of Bloomfield street? A West.

Q To the west, is caught by the intakes at the intersecting streets, is carried into the sewers that run between the Eleventh street and the Seventh street system and is carried through those laterals into the Seventh street outlet? A Yes.

Q And the same rule applies to the land which is embraced within the area between the Eleventh street outlet and the Fifteenth street outlet from what street—from Bloomfield street? A No. All of the basins at the corners of these streets go down some other system; it doesn't get into the new system; but from Willow avenue west it all runs into the new system.

Q Now do you mean to say there is some sewer system, some old private sewer system that lies within the area bounded by the river and Willow avenue and between the Eleventh street and Fifteenth street outlets that all of the intersecting intakes empty into?

Mr. Fallon. If his witness don't know I object to his guessing at it. I understood him to say before he didn't know.

Q I am asking the question? A I know that there are corner basins there; I know that the street is not flooded! I do not know where the sewer is.

Q Where do those intakes take the surface waters to? A I don't know. I know they do not take it in here.

Q When you say here, they do not take it into the Eleventh street outlet? A No.

Q And they do not take it into the Fifteenth street outlet? A No.

Q But they might be carried into the Eleventh street outlet? A No.

Q Why not? A Because it could not get in there. We made no connections.

Q In other words, you have not made any present connections? A But they possibly could be done.

Q Isn't it a fact that sewers could be laid on Bloomfield street and Garden street and Park avenue the same as you have run them to the south and north of it? A No.

Q And empty into the Eleventh street outlet? A Yes; could be done.

Q And the whole system is devised and is planned to take care of this entire area if necessary? Isn't it? A No.

Mr. Fallon. I object to this witness—

The Court. He answers no.

Q Why do you say it is not true? A Because Mr. Fuerte's report did not contemplate anything of that kind as I read it.

Q Didn't contemplate it as you read it? A No.

Q The land lying to the north of Fifteenth street, can you tell us how far or how high above the present level of the land in that entire area the tops of the manholes are? A At the present time?

Q Yes. A No; I can't tell you.

Q You know how high they stick up over the ground don't you? A I know that some of them do; I don't know how much.

Q Well, I mean haven't you any idea? You were there. A No. The matter is continually being dumped there. Two years ago, it is changed.

Q You have not been there or over it since that time? A No.

Q How high were they above the level of the ground at the time that they were built? A Well, when?

Q All through this area from Fifteenth street? A They were all different elevations.

Q What was the lowest and which was the highest, about how many feet? A I couldn't tell you.

Q I couldn't tell you? A No.

Q Some of them as high as 4 or 5 feet?

Mr. Fallon. This is his own witness, and he ought not to be putting these leading questions to him.

The Court. He says he couldn't tell.

Q Isn't it a fact that each and every one of the sewers, that is, the top of the manholes of the sewers, north of Fifteenth street were so far above the surface of the soil that there could be no possible surface waters get into them? A No; I couldn't say.

Q Couldn't tell that. Were you around there at all when those were being built? A Yes, indeed. Every day.

Q And still you can not tell us how high above the surface of the soil they were? A No. I know some of them were a little above, but I don't know just how much. They were built to the city grade. Whatever the original land was did not concern us. We had to build the corner basins and the manholes and everything in accordance with the established city grade.

Q You built them up to the established city grade irrespective of how low the lands were? A Certainly, yes.

Q In order that if the streets were ever filled in or the land was ever filled in to come up with your grade, so

that they could get the use of the sewers? A The streets would be built in accordance with the established city grade. That is the reason they were put that way.

Q It was necessary to build those things to the established grade of the city in order to get the use of any sewers at all? A Yes.

Q In the back part of the city; that is correct? A That is right.

Q In other words, if you had built them any lower than the established city grade there would be absolutely no use of the sewer system; it would not function? A Well, I wouldn't say it would not function.

Q Well, it would function so ineffectively that it would be practically useless? A It would be a foolish thing for a man to build a house there that is not built to the city grade, because he would be down in the water.

Q Now there are also intakes built in this area north of Fifteenth street? A Corner basins.

Q How high are those corner basins relatively to the surface as they were at that time? A That I can not say. They were all built to the city grade irrespective of the surface.

Q Is this system, that is, the Seventh, Eleventh and Fifteenth street system, laid out to take care of all of the marsh land that was embraced within that area? A Well, what area?

Q Why, between the north—well, the marsh land?

Mr. Fallon. I object to that furthermore upon the ground that the ordinance and the specifications would be the best evidence as to what was contemplated by this sewerage system. This engineer was only the engineer in charge of construction, and he has nothing to say as to what it was intended to embrace.

Mr. Lichtenstein. I am asking him what it serves?

Mr. Fallon. Also object to the use of the word marsh land, because there were no marsh lands there at that time.

The Court. You would better reframe your question.

Q Do the Seventh, Eleventh and Fifteenth street main outlets and the laterals take care of all of the land from the city line to Seventh street?

Mr. Fallon. I object.

Q The northerly city line to Seventh street?

Mr. Fallon. I object to him stating what it takes care of. His duty was merely to construct the sewers according to plans prepared by the engineer, and what they were intended to embrace I think—

The Court. I think he can testify if he knows.

Mr. Fallon. I don't know whether he does.

Mr. Lichtenstein. If he didn't he shouldn't have received one hundred and twenty odd thousand dollars for the work.

Mr. Fallon. I ask that that be stricken out.

The Court. Yes; that may be stricken off the record.

Mr. Lichtenstein. I want to know something about it.

Mr. Fallon. Why didn't you pay him to go out and look it up for you.

Mr. Lichtenstein. He was paid.

(Question repeated by stenographer.)

Mr. Fallon. Objected to furthermore upon the ground that any answer of his would be a mere conclusion as to what they would relieve. His opinion is no better than the rest of us.

Mr. Lichtenstein. He is an engineer.

The Court. He is an engineer.

Mr. Fallon. He was the engineer merely for the purpose of constructing it.

The Court. Yes. Does it, Mr. Whittemore?

A From the city line to Seventh street, all of the land?

Q Yes, all of it? A No.

Q From what point east of the boundary—from what point to what point?

Mr. Fallon. May I have an exception to that other?

The Court. Yes.

A Why, from the city line at Weehawken to Seventh street and from the city line—on the westerly city line to Park avenue here and Willow avenue here.

Q And Garden street here? A Garden street here.

Q That is from the northerly boundary of the city to Seventh street and from the westerly boundary of the city to Garden street? A Yes; all except up here.

Q Excepting, as you say, in the area between the Eleventh street outlet and the Fifteenth street outlet? A Yes.

Q And east of what street? A Willow avenue.

Q East of Willow avenue? A Yes.

Adjourned till Tuesday, November 21, 1922, 10:30 A. M.

November 21, 1922. 10:30 A. M.

Hearing resumed pursuant to adjournment.

Appearances. Same as before:

The Court. There is an appearance to be put in here by Harlan Besson for Henry Cordts.

Mr. Fallon. Well, if it was filed in time.

The Court. I assume that it was. Here is a copy of it.

Mr. Fallon. Filed within thirty days?

Mr. Besson's Assistant. Oh yes; I think it was filed on the following day.

Mr. Fallon. All right, get the date of the filing.

MR. J. O. WHITTEMORE, resumes the stand.

By Mr. Lichtenstein.

Q Oh, Mr. Whittemore, yesterday, you were a little bit in doubt as to the location of sewers in various streets of the city. A Yes.

Q Let me show you a booklet, entitled "Inventory and Appraisment of Property—" A Yes.

Q "—of the City of Hokoken, New Jersey, made by Commission of Appraisment"—the commission consisting of Mr. James P. Lafferty, C. A. Borhorn and J. O. Whittemore—that is yourself? A Yes.

Q That is you are that Mr. Whittemore? A Yes.

Q And this booklet contains a summary of all sewers in the City of Hoboken that you have appraised? A Yes.

Q And they were sewers that you located and you knew the points where they commenced and where they ran to? A Yes. We investigated—at that time, we investigated that.

Q This is dated in 1916? A Yes.

Joseph O. Whittemore, direct.

Q And that date is a date between the passing of the resolution adopting the plan of Mr. Fuertes and the actual commencement of the work? A Yes.

Q Now, the Adams street sewer, at that time, ran from Newark street to Second street; that is right, isn't it? A If that is what it says there.

Q Well, if you will follow me—Newark to Second, and from Second to Ninth street; that is correct? A Well, there is a continuous sewer from Newark street to Ninth street, but part of it was a wood box sewer and part brick.

Q The Clinton street sewer ran from Newark street to Twelfth street? A Right.

Q And Grant street—

Mr. Fallon. Pardon me; that was what construction?

A Wood box, part, and part brick.

Mr. Fallon. Just so we get that in.

Mr. Litchtenstein. I will offer these—

Mr. Fallon. Yes, but we are getting a record here; so let's get the record right, too.

Mr. Lichtenstein. Well, I am merely concerned about the continuity of the sewer; whether it is brick or wood doesn't matter, as far as I am concerned; although if you want it in whether it is brick or wood, I will have him indicate what it is.

Mr. Fallon. Yes.

By Mr. Lichtenstein.

Q The Grant street sewer from Newark to First street was a wood box sewer? A Yes.

Q Was it? A Yes.

Q And from Third to Sixth street, wood box sewer? A Yes.

Q And from First to Third—is that First? A That is First to Third—that fills the gap.

Joseph O. Whittemore, direct.

Q Yes, from First to Third, and— A First to Third and Sixth to Eighth.

Q It was a brick sewer? A It was a brick sewer.

Q Now, Jefferson street sewer ran from Ferry to Eighth street— A Brick.

Q And was brick? A Right.

Q Madison street ran from Ferry— A To Ninth.

Q From Ferry to Ninth street? A Yes, brick.

Q And consisted of brick construction. Monroe street sewer ran from— A Newark.

Q —Newark street to Eighth street? A Right—brick.

Q Jackson street sewer ran from— A To Paterson avenue.

Q Newark to Paterson avenue, and was composed of wood box sewer, and from Paterson avenue to Fifth street, brick? A Brick.

Q Harrison street sewer ran from First to Second street? A From here to here—yes—brick.

Q And Willow avenue sewer ran from Ferry street to Twelfth, brick? A Yes.

Q And from Twelfth to Thirteenth— A To Fifteenth to Seventeenth—

Q And Fifteenth to Seventeenth— A Vitrified pipe.

Q Vitrified pipe. So the course of the Willow avenue sewer was within a few feet of the entire length of the city?

Mr. Fallon. Within a few blocks, perhaps.

Mr. Lichtenstein. No, within a few feet.

Mr. Fallon. You left out a few blocks.

By Mr. Lichtenstein.

Q Well, was it or was it not a continuous sewer from Ferry street to Seventeenth street? A No, it stopped right here.

Q Oh, stopped at Twelfth street? A Stopped at Twelfth street, and then went to Thirteenth and then stopped, and then from Fifteenth to Seventeenth streets.

Q So that the entire length of Willow avenue was sewered from Ferry avenue to Seventeenth street? A Not the entire length.

Q Part of it left out? A Part of it left out; no record of a sewer.

Q That is a block, between Twelfth and Thirteenth? A Yes, there is no record of a sewer there, from the city record. No, pardon me—it says from Twelfth to Thirteenth there was a sewer; from Thirteenth to Fourteenth there was a gap there; there was no public sewer.

Q But there was a private sewer there; you know that? A No, I don't know it. We could not find a record of any sewer there.

Q Well, you know that they did drain—that there were drains from that sewer into that street—

Mr. Fallon. I object.

A I don't know.

Mr. Fallon. Well, our good friend, Lichtenstein seems to be testifying instead of the witness.

The Court. He says he don't know.

By Mr. Lichtenstein.

Q The Park avenue sewer ran from Ferry to Eleventh street, and it was made of brick? A From Ferry to Fourth or Fifth—

Q And from—from Ferry to Eleventh, brick and from Eleventh to Fourteenth street, vitrified pipe? A Yes.

Q Garden street sewer ran from Ferry street to Eleventh street? A Right.

Q All brick, and Eleventh to Fourteenth, vitrified pipe? A Yes.

Joseph O. Whittemore, direct.

Q Bloomfield street sewer from Ferry to Eleventh, brick, and from Eleventh to Fourteenth, vitrified pipe? A Yes.

Q And Washington street sewer from Newark to Sixth street and Eighth to Eleventh, brick, and from Sixth to Eighth street and Eleventh to Fourteenth street, vitrified pipe? A Yes.

Q The Court alley sewer ran from Ferry street to Newark street brick and Seventh— A To Tenth.

Q Seventh to Tenth, vitrified pipe? A Yes—well, that was not in the street there; that ran through the block.

Q It ran through in the center of the block— A The center of blocks—

Q Of blocks 218, 219 and 220? A Private sewer.

Q Private sewer? A Yes.

Q Making a continuous line with the so-called Court alley? A Yes.

Q And Hudson street sewer ran from Second to Eighth street and Eleventh to Fourteenth street, vitrified pipe, and from Eighth to Eleventh street, brick? A That is right.

Q River street sewer from Hudson Place to Second street and Sixth— A From Fifth to Sixth—

Q —to Sixth street, vitrified pipe? A Yes.

Q Now, the streets running east and west; Newark street from Park avenue to Harrison street— A Wood box—

Q I understand that, but there was a wooden box there then? A Yes.

Q And Washington street to River street, wood box and brick? A Yes.

Q And from River street to the River outlet? A Yes.

Mr. Fallon. Whatever you say for the record, speak loudly, Mr. Whittemore.

A Yes, all right.

By Mr. Lichtenstein.

Q And Paterson avenue sewer vitrified pipe from Jackson to Marshall street? A Right all the way west —Jackson—Jackson to Marshall.

Q Jackson to Marshall. A That has also been recent—was a vitrified pipe sewer.

Q The First street sewer from Park avenue to Jefferson street? A Wood box.

Q Wood box, and Jefferson to Marshall street, concrete? A Right.

Q And Third street sewer all brick from River to Madison street? A That means from the river?

Q From the river. A Yes, to Madison street, brick.

Q And Fifth street sewer from Clinton to Willow avenue.

Mr. Fallon. Are you skipping Fourth street?

A Right.

Mr. Lichtenstein. No, Mr. Fallon. I am just reading it off as it is in here.

Mr. Fallon. Yes.

By Mr. Lichtenstein.

Q Eighth street, Park to Willow? A Brick.

Q Eleventh street, Bloomfield to the river? A Yes.

Q And Fourteenth street, Park avenue to the river? A Brick. Those two last ones are brick.

Q Grant street, Thirteenth to Fifteenth street, and Fifteenth street to the river? A Down Fifteenth to the river, wood box.

Q Seventh street, Park to Willow avenue? A Yes.

Mr. Fallon. What is that?

A Brick.

Joseph O. Whittemore, direct.

By Mr. Lichtenstein.

Q Now, you don't take into—or you didn't take into consideration then any of the sewers in the area between Eleventh and Fourteenth street and Park avenue and the river, because you knew there were sewers there, that they were private sewers?

Mr. Fallon. I object to this witness stating what he took into consideration. He was not to take anything into consideration except the construction of the sewers.

The Court. Objection sustained.

By Mr. Lichtenstein.

Q In making this appraisal here, did you, in making this appraisal, go over the entire system of the city?

Mr. Fallon. I object to the question. It is immaterial and irrelevant, and has nothing to do with this inquiry.

The Court. Oh, I will allow that, as to whether he did.

A What was the question?

(Question read.)

A Why, we went over the city records—didn't inspect every sewer in every block, but took the records of the city.

By Mr. Lichtenstein.

Q Well, you went further than taking the records—you went ahead to inspect the sewers, didn't you—inspected a number of them? A We inspected them but not their present condition.

Q Yes. Now, then, your purpose was to get an appraisal of all the sewers that belonged to the city? A Yes.

Q Yes. You were not appraising privately-owned sewers or privately-built sewers? A Well, yes, some of the sewers were privately built.

Q Yes. A For instance, a part of the Willow avenue sewer.

Q All right. Now, how were the sewers bounded by Eleventh street and Fourteenth street, and the river and Park avenue? A How about them?

Q Yes. A In what respect?

Q Well, were there any sewers there? A Oh, yes, there were.

Q Why didn't you appraise them? A Aren't they appraised?

Q No, not that I know of—you didn't refer to them? A Let me see.

Q Unless I read them wrongly. A Well, let's see—take for instance, Garden street.

Q Well, you find it, there is an appraisal? A Yes.

Q There is an appraisal? A Yes.

Q Well, yesterday, you didn't know of any sewers existing in that area? A No.

Mr. Fallon. I object to counsel cross examining him. He is his witness, and I object to counsel cross examining his own witness in this way.

The Court. Oh, well—

Mr. Lichtenstein. Well, his mind is refreshed now, anyway.

Q Now, you speak of a sewer from Garden to Fourteenth street—on Garden street, from Eleventh to Fourteenth street? A Yes.

Q Now, there was a sewer there? A Yes.

Q There is a sewer there now? A Yes.

Q Is it the same sewer that was there at the time of your appraisal? A Yes.

Q Now, where does the sewer on Garden street empty into? A Where?

Joseph O. Whittemore, direct.

Q From Eleventh to Fourteenth street on Garden street? A One block.

Mr. Fallon. Which block?

A From Eleventh to Twelfth, emptying into the new Eleventh street trunk sewer, and from Eleventh to Fourteenth, emptying into the Fourteenth street sewer.

By Mr. Lichtenstein.

Q Into Fourteenth street. Now, there is no assessment on any of the land in blocks 252 or 249, is there?

Mr. Fallon. I object to this witness stating what assessments there are in any of the property.

The Court. Yes, I think that is so, Mr. Lichtenstein.

Mr. Lichtenstein. Well, if the Court please, he is the one who is qualified to testify. This man laid out these figures and prepared this whole elaborate plan.

Mr. Fallon. He merely copied something from other plans, prepared—

Mr. Lichtenstein. Oh, I am not going to claim—

Mr. Fallon. Well, if that is the fact, we will admit it. Allen tells me it is.

Mr. Allen. Why—

Mr. Lichtenstein. Mr. Whittemore knows that, too—he prepared this.

Mr. Allen. No, not this assessment.

Mr. Lichtenstein. Mr. Allen, I am not going to claim that Mr. Whittemore was responsible for this whole assessment.

Mr. Fallon. Nor any of it—just bear that in mind; he is not responsible for any of it. I know what you are getting at.

Mr. Lichtenstein. I know how responsible he is for it, but I am not saying here.

The Court. I understand now you will say that it is a fact that there was no assessment against it; is that right?

Mr. Fallon. Is that a fact? I don't know.

Mr. Lichtenstein. Well, Mr. Whittemore would certainly know that; we don't want to waste a lot of time on it.

Mr. Allen. I have got in mind what you are trying to do with Mr. Whittemore.

Mr. Lichtenstein. Now, Mr. Fugazzi, if you don't mind; stay here, and you can help verify it.

Q Now, there was also no sewer on either block 253 or 250, was there, for sewers—that is, Seventh, Eleventh and Fifteenth street sewer system?

Mr. Fugazzi. No, sir.

Mr. Lichtenstein. Or block 254 or 251?

Mr. Fugazzi. No.

Mr. Lichtenstein. Or on block 246, 243, 247, 244, 248 or 245?

Mr. Fugazzi. No, sir; no assessment.

Mr. Lichtenstein. In other words, there was no assessment, on the land embraced within the area of Eleventh and Fourteenth or Park avenue and the river, on this assessment.

The Court. Well, now, wait a minute—Mr. Fugazzi ought not to answer these questions. That ought to be an admission on the part of counsel. Mr. Fugazzi has not been sworn. It is going down as Mr. Whittemore's testimony.

Mr. Allen. It is admitted that the assessors did not levy on the lots embraced—the lands embraced

between Eleventh street and the south side of Fourteenth street and Park avenue to Washington street.

The Court. That is the admission you want?

Mr. Lichtenstein. Yes, if it is on the record; has he taken it?

Mr. Fallon. Yes, he has taken it.

By Mr. Lichtenstein.

Q Where does the sewer between—the sewer that runs on Garden street, between Garden and Fourteenth empty? A On Garden street, between what?

Q On Garden street, between Eleventh and Fourteenth? A Well, I think I have—it is south for one block.

Q That is one I have talked to you about? A Yes.

Q How about the one on Bloomfield street, between Eleventh and Fourteenth? A That drains from Eleventh street north to the Fourteenth street sewer.

Q And does it cut over or under the outlet—the sewer on Eleventh street, and continue south on Bloomfield street? A Why, I think it starts right north of the sewer there, and another one starts this side of it. In other words, it doesn't extend across the street.

Q In other words, the Bloomfield street sewer extended at one time across Eleventh street? A No.

Q It commenced at Eleventh street and ran south? A Yes.

Q And commenced again at Eleventh street and ran north? A From Eleventh to Fourteenth, it is vitrified pipe and from Eleventh south it is brick.

Q They are not connected up? A No, they are not connected up.

Q And it empties into the Fourteenth street sewer? A Yes.

Q Now, the sewer on Washington street between Eleventh and Fourteenth street; where does it empty

into? A Why, that empties from Eleventh north to Fourteenth street.

By Mr. Fallon.

Q And what is the character of that construction? A Vitrified pipe.

Mr. Lichtenstein. It is already in there.

Q And the sewer on Hudson street? A Extends from Eleventh to Fourteenth.

Q From Eleventh to Fourteenth? A Yes.

Q And empties into the Fourteenth street sewer? A Yes.

Q And River street sewer; where does that empty? A From Hudson place to Sixth street; from Hudson place to Second. It empties both ways, into the Newark street sewer. No—from Fifth to Sixth. From Fifth to Sixth, it empties into a private drain that goes down into the basin there somewhere.

Q Into the river? A Into the river.

Q Now, the sewer on Willow avenue between Eleventh and Fourteenth street, where does it go? A Well, for one block, from Eleventh to Twelfth, it empties into the new Eleventh street trunk.

Q Yes. A And from that point—

Q That is from Eleventh street?

Mr. Fallon. From Twelfth street.

A From Twelfth street, yes; that is right. Yes, from Twelfth to Thirteenth, I don't know where that sewer is; never been able to find out.

By Mr. Lichtenstein.

Q Well, did the—was there any new sewer put down there? A Well, not—

Q That is, from Twelfth to Thirteenth on Willow avenue? A The new sewer extended as far as Thirteenth street.

Joseph O. Whittemore, direct.

Q Well, from where? A From Thirteenth street, there is a new sewer—

Q Yes. A Extending from Thirteenth street north and empties into Fifteenth street—into the Fifteenth street trunk.

Q Into Fifteenth street? A Yes.

Q What is there between Twelfth and Thirteenth street? A There is a sewer there, but I have never been able to find out where it empties.

Q You don't know where it empties? A No. It is not connected withour new sewer here—

Mr. Fallon. You are pointing where?

By Mr. Lichtenstein.

Q So that there is a sewer from—which runs south on Willow avenue and empties into the Eleventh street trunk? A Yes.

Q And there is a sewer from a point opposite the center of Thirteenth street— A No, from this side.

Mr. Fallon. Which side? Please mention what you are referring to.

A From the north side of Thirteenth—

Mr. Lichtenstein. From the north of Thirteenth street—Eleventh street—or Thirteenth, and running north along Willow avenue and running into the Fifteenth street trunk?

A Yes.

Q What is meant by the continuous line along the north side of Thirteenth street, to there? A Well, that merely was an indication of an old sewer, something that was there—

Q Well, wasn't it continued to— A No, it was stopped here.

Q Stopped on the north side of Thirteenth street? A Yes.

Mr. Fugazzi.

Mr. Lichtenstein. Now, Mr. Fugazzi, you can help us.

Mr. Fugazzi. Yes, sir.

Mr. Lichtenstein. You can find out from the map now. The eastern—the easterly half of block 163, was not assessed; it is admitted that the easterly half of block 163 was not?

Mr. Allen. That is admitted.

Mr. Lichtenstein. Comprising the lots that face on the westerly side of Willow avenue from Eleventh street to Twelfth street, were not assessed by the assessment commissioners.

Mr. Allen. Yes.

Mr. Lichtenstein. Now, take 164, one eight—and take one sixteen at the same time—block one sixteen—or one ten—one ten. That is the Hudson Gas Company block. Now, take 163—

Mr. Fallon. Well, how about 116.

Mr. Lichtenstein. Now, see if this is right, Mr. Fugazzi. That is the subject of an appeal now, that Hudson Gas Company lot. The easterly half of block 163 from Eleventh to Twelfth streets was not assessed in this improvement; is that right, Mr. Allen?

Mr. Allen. Yes.

Mr. Lichtenstein. And the easterly half of block 164 from Twelfth to Thirteenth streets, was not assessed.

The Court. That is admitted; those are admissions.

Mr. Allen. Yes.

Mr. Lichtenstein. The easterly half of block 116, between Thirteenth and Fourteenth streets, was assessed.

The Court. Another admission.

Mr. Allen. Was assessed.

Mr. Lichtenstein. Now, Mr. Fugazzi—

Mr. Fugazzi. Yes, sir.

Mr. Lichtenstein. Help us out in this thing. East Garden street, between Seventh—well, you can bring it down further—between Fourth and Eleventh street, there are no assessements?

Mr. Allen. No assessments.

Mr. Lichtenstein. Between Fourth and Eleventh street, no assessments. And east of Garden street to the river and south of Fourth street, there were no assessments.

Mr. Allen. No assessments.

The Court. Are we interrupting?

Mr. Lichtenstein. No; this is really more for the record; we can point out to you afterward.

The Court. Yes.

Mr. Lichtenstein. In block 182 there were assessments of land between Park avenue and Garden street; is that right, Mr. Allen?

Mr. Allen. Yes.

Mr. Lichtenstein. Facing the Seventh street outlet and running back a distance of how many feet?

Mr. Fugazzi. Fifty-two feet and five inches on that, and in certain places sixty-two feet, and—on the south side of Garden street—or Seventh street—and then east along those lots, running fifty feet and seven inches.

Mr. Allen. Yes.

Mr. Lichtenstein. Now, block 183, 184, 185, 172, 171 and 170, were not assessed.

Mr. Allen. That is right. No, sir; they were not assessed.

Mr. Lichtenstein. Block 169; there you have an assessment.

Mr. Fugazzi.

Mr. Fugazzi. Have an assessment on the south side.

Mr. Lichtenstein. Block 169 is only assessed—have you got the page there?

Mr. Fugazzi. Yes.

Mr. Lichtenstein. —for the land which faces Seventh street outlet, between Willow avenue and Park avenue; that is right, isn't it?

Mr. Allen. Yes, that is right.

Mr. Lichtenstein. For a distance north from Seventh street, of how many feet?

Mr. Fugazzi. Certain—fifty—or sixty feet on certain lots; certain lots, one to five inclusive, and six to twenty-eight inclusive, a distance of twenty-five feet.

Mr. Lichtenstein. And the balance of the block is unassessed?

Mr. Fugazzi. Unassessed.

Mr. Lichtenstein. None of the land—I will put this general question—none of the land to the south of Seventh street and east of Monroe street, has been assessed, excepting a certain portion of block 168; that is correct, isn't it?

Mr. Allen. That is a pretty big territory.

(Brief discussion.)

Mr. Lichtenstein. All of these statements are admissions; that is admitted, Mr. Allen?

Mr. Allen. Yes.

Mr. Lichtenstein. And it is also admitted that none of the land south of Seventh street, and east of Monroe street, with the exception of certain lands which will hereafter be mentioned, in blocks 181 and 168, have been subjected to any assessment by the commissioners for this so-called

Mr. Fugazzi.

Seventh, Eleventh and Fifteenth street sewer system.

Now then, let's take those two places, and we will get what— In block 181, only that part of it has been assessed which fronts on the south side of Seventh street, to the depth of approximately sixty-two feet; and in block 168, land on the south side of Seventh street between Park avenue and Willow avenue, to the corner lots, to the depth of twenty-five feet and the lots in the center of the block to a depth of fifty feet; the corner lots running east and west along Seventh street.

Blocks 159, 160, 161 and 162, on pages five and six—take page five first.

Mr. Fugazzi. 159 was assessed.

Mr. Lichtenstein. What part of it?

Mr. Fugazzi. Both sides—no, only the Clinton street side.

Mr. Lichtenstein. Block 159, it is admitted that the land between Seventh and Eighth street on the west side of the street to a distance midway between Willow avenue and Clinton street, was not subjected to assessments for this improvement, and that the other half of the block, facing Clinton, was.

Now, the same thing applies to 160, doesn't it? The same thing applies, it is admitted, to the easterly half of block 160.

Now, 161, page six. As to block 161, the lots facing on Willow avenue were not assessed, but the lots facing on Clinton street were assessed in the same manner as block 160.

Now, block 162, the same rule was applied to this block as was applied in the case of blocks 160 and 161.

Take 152, Mr. Allen, on page five.

Mr. Allen. The whole block was assessed.

Mr. Lichtenstein. The entire block was assessed for sewer improvements.

And 153, Mr. Fugazzi.

Mr. Fugazzi. Assessment for the entire strip.

Mr. Lichtenstein. Of land. That is all, Mr. Fugazzi; thank you.

(Witness J. O. Whittemore returns to witness stand.)

By Mr. Lichtenstein.

Q Mr. Whittemore, the Clinton street sewer, at Seventh street, where does it empty? A Empties into the Seventh street trunk sewer.

Q The Seventh street trunk, running from what point —running from where? A From Seventh to Eleventh.

Q And from Seventh street south on Clinton street, where does it enter, now? A Well, it empties into the Newark street sewer.

Q Prior to the building of this new outlet on Seventh street, did the Clinton street sewer cross Seventh street and continue north? A Yes.

Q On Clinton street? A Yes.

Q And it served the territory between Seventh and Twelfth street? A Yes.

Q And when the new trunk outlet was built, it was cut off at Seventh street? A Yes.

Q So that now, from Seventh street, it feeds into the Third street sewer—or empties into the Third street sewer? A Yes.

Q And the Grant street sewer at Seventh street, prior to the building of the new outlet on Seventh street, extended north of Seventh street? A Yes.

Q Yes, as you have already indicated. And when it was built, it was cut off at Seventh street? A Yes.

Q And now only serves the territory south of Seventh street? A Yes.

Q And Adams street sewer, that was cut off at Seventh street? A Yes.

Q And now serves only the territory south of it? A Yes.

Q And not north of it, as formerly? A Well, north, it goes into Seventh street.

Q Goes into the Seventh street sewer now. And the Jefferson street sewer; was that cut off at Seventh street? A Yes.

Q And now serves only the territory south and the territory—or the sewer north empties into this new outlet? A Yes.

Q The Madison street sewer; that was cut off at Seventh street? A Yes.

Q And now the Madison street sewer south of Seventh street serves territory south, and that portion of it that existed and formerly served north Seventh street, empties into the new outlet? A Yes.

Q And the Monroe street outlet, that was cut off— A Yes.

Q And the same principle applies there to that sewer, don't it? A Yes.

Q Namely that it now was cut off at Seventh street, and that portion of it which existed and extended north of Seventh street, fits into and empties into the Seventh street outlet? A Yes.

Q The sewers that are not now connected up with the outlets, these new outlets of Seventh, Eleventh and Fifteenth streets, and which lie east of Willow avenue, are not now connected up with any of these outlets. A I don't understand that.

Q Are they? Excepting the Garden street sewer, as you have already indicated. A No. I will say that the Bloomfield street sewer and the Clinton street sewer and the Hudson street sewer and the River street

sewer, is not connected with the Seventh street trunk service.

Q And all of the rest of them are? A To the Seventh street?

Q To the Seventh street, yes. Are any of the sewers from Bloomfield street to the river connected up with the Eleventh street outlet? A From Bloomfield to the river?

Q Yes. A And between—

Q Between? A And south of Eleventh street, you say?

Q South on Eleventh street. A The Hudson street sewer—there is a cross connection, but it does not function. It goes out in the old sewer still.

Q I see. That is, that serves the river front? A Yes.

Q But, are any of the other sewers connected up? A No.

Q Now, are any of the sewers east of Bloomfield street connected up with the Seventh street outlet, which continues down Fourth street? A No.

Q Are these sewers on Bloomfield, Washington, Hudson and River streets, laid below or above the Fourth and Eleventh street outlets? A Above.

Q Above? A Yes.

Q So that, at any time in the future, if necessity should require they can be connected up with either the Seventh street sewer at Fourth street or the Eleventh street sewer? A Well, that is an engineering proposition.

Q Well, that is what I am asking you. A They can be.

Q Yes. A It is possible.

Q Yes, that is what I say. And the same thing applies to the area lying between Willow avenue—or lying between the center line of the block between Clinton and Willow running east to the river.

Mr. Allen. What necessity do you refer to?

Mr. Lichtenstein. Read that question—well, I will ask another question.

Q And isn't it a fact that all the land laying between Eleventh and Fourteenth street and east of the center line—the center of the block, between Clinton and Willow avenue, can be tapped into either the Eleventh or the Fourteenth street outlet? A Well, they are now connected with the Fourteenth street outlet.

Q I mean the—either the Eleventh or the Fifteenth street outlet? A No, no.

Q Well, can they be connected with—connected up with the Eleventh street outlet? A It is possible—not feasible.

Q Why not feasible? A Because they run the other direction.

Q What do you mean, running the other direction? A They run north.

Q That is present sewers that lay north of Eleventh street drain towards the north? A Yes.

Q But they can be made to drain towards the south? A Not without entire new construction.

Q That is what I meant—if you were building new sewers in those streets, and pitched them towards the Eleventh street outlet. A Yes.

Q The same as all the sewers are now pitched from Fifteenth street south to Eleventh street? A Yes. These sewers are not designed to take all that extra drainage.

Q What sewers are not designed to take the extra drainage? A Those trunk sewers.

Q What trunk sewers do you mean? A Eleventh to Seventh.

Q What do you mean by them not being designed to take the extra drainage? I thought you said you didn't know anything about what they were designed to take

care of. A Speaking from the report of Mr. Fuertes, these were designed to carry off only—the Seventh and Eleventh street trunk sewers were designed to drain certain lands.

Q Well, isn't it a fact that they are so huge, all of these drains and all of these outlets, that they are more than sufficient to take care of all the drainage that—the drainage of that entire area, lying within the city? A I think not.

Q You think not? A No.

Q Mr. Whittemore, have you—you had actual charge of the construction of these sewers? A Yes.

Q Of the Seventh, Eleventh and Fifteenth street sewer system? A Yes.

Q After they were completed, did you have occasion to observe the manner in which they functioned? A Yes.

Q You are perfectly familiar with this entire system, are you not? A Yes.

Q Yes, and you were familiar with it before it was actually laid down, from actual study? A To a certain extent, yes.

Q Yes. Well, you made a thorough study of that entire system did you not? A Well—

Q As outlined by Mr. Fuertes? A Well, it depends on what you call thorough.

Q Well, when Mr. Fuertes presented his report, which has been offered in evidence, isn't it a fact that you made a thorough study of that report and the feasibility and the practicability of the entire system? A I studied the report.

Q What? A I studied his report.

Q Yes, and you studied his report, to form an opinion as to whether, when it was completed, it would or would not function? A Yes.

Q Yes, and I show you a report prepared and submitted by you to the citizens of the City of Hoboken, and

I will ask you whether this is your report? A I thought that was all gone.

The Court. What is the answer?

A I thought that was all gone.

(Answer read)

A Yes.

By Mr. Lichtenstein:

Q Let me read from this report to you Mr. Whittemore—

Mr. Allen. Well, I object to you reading Mr. Whittemore his report; just cumbering up the record—

Mr. Lichtenstein. No, I am not cumbering up anything. These people here are being assessed for benefits. Now, I am going to ask this man who has done this work, how it was done, and—

The Court. Why don't you ask a question?

Mr. Lichtenstein. Well, I will.

The Court. And I will rule on the question.

Mr. Lichtenstein. By reading it, I will ask him the question. I must base my question upon the statements of this witness, in this report.

Mr. Allen. You see now, this is the examination of a witness. The other day, when he was opening, he read everything he possibly could for several hours, and he hasn't any right to read a report into this record now—

Mr. Lichtenstein. Well, I have to read it, in order—

The Court. I am going to rule on the question, when it is asked; there is no question pending.

Joseph O. Whittemore, direct.

By Mr. Lichtenstein:

Q Is this system of Seventh—the Seventh, Eleventh and Fifteenth street system, designed and laid out as it is, does it fulfill all requirements at all seasons of the year?

Mr. Allen. One minute; I object to the question, as it is irrelevant and immaterial; and even though it did not fulfill what it had been designed to, they would still be open to assessment.

Mr. Lichtenstein. Oh yes, but we would not be open to assessment for instance, if the pipes had merely been laid there and did not—

The Court. I will allow it; you can take an exception.

Mr. Allen. Well then, the question is so general, that it is not specific enough, and for that reason, I will object to it.

The Court. I will allow it; you may have an exception.

A What is the question?

(Question read.)

A Why, it did when I examined it.

By Mr. Lichtenstein:

Q It did when you examined it? A At that time.

Q When did you examine it? A Soon after it was completed.

Q Well, you examined it on one occasion? A Well, no, on several occasions before the work was accepted—completed by the contractors, and before it was accepted by the city, I examined it.

Q Yes. You examined it for the purpose of certifying that the work was done? A Yes.

Q But, aside from the actual work, what I want to know from you is this. The system, as laid down, and

as it exists there, this—Seventh, Eleventh and Fifteenth street sewer system, will it take care of all surface sewage waters, when the river is above the normal tide?

Mr. Allen. I object to the question. It is immaterial and irrelevant. Even though counsel has failed, by making Mr. Whittemore his witness, to show that this work will not agree with expected requirements or not measured up—that is absolutely irrelevant under our decisions.

The Court. That would be true.

Mr. Allen. We have done the work in good faith; they do not attack our good faith; and we have spent the money, and the assessment has got to be levied. They cannot show, as a matter of law, that this work does not measure up to all expectations, and so forth.

Mr. Lichtenstein. Oh—

The Court. Well, it may be immaterial, Mr. Allen; I am going to take it, for the present.

Mr. Lichtenstein. It is material. I would like your Honor to understand just what we desire. We do not agree with Mr. Allen's statement of liability —of the law, by any means. As a matter of fact, the sewer was built, and the money was spent and somebody has got to pay for it, but, if the City of Hoboken, even in good faith—and no one is attacking the good faith of the commissioners in doing the work, if it is done in good faith. But, if the sewer system is not a sewer system, the commissioners can only assess for what the man is getting. In other words, if there are a whole lot of pipes laid down there, but they don't function and don't do any work, certainly they do not increase this property in value.

Mr. Allen. You do not have to employ your voice so, but just read the Pequist (?) River case.

The Court. I am going to admit it.

Mr. Fallon. Well, if the Court please, so that we may have the record straight, may I inquire of Mr. Lichtenstein whether he is urging that he has a right to examine this witness on a paper that this witness wrote at a time preceding the construction of this sewer; and that that is evidence in this case? If so, I am going to strenuously object to it, because it is certainly pretty broad. I do not think the Court will consider as material to this, the witness's ideas—what the witness's ideas were as to the efficiency of this proposed sewer.

And also, as I am just reminded now; that the criticism then made by this witness was of a plan other than that under which this sewer was actually built. But, even though it were upon the plan upon which the sewer was actually built this witness's criticism of the work or the plan is of no more moment than my criticism or Mr. Lichtenstein's.

The Court. Read the question, Mr. Cooper.

(Question read.)

Mr. Fallon. I object to this, first on the ground that the witness is not qualified, and he is not qualified as an expert witness to answer that question; he is not on this stand as an expert witness. We have no objection to him answering any question as to the construction of this sewer, but I do object to him testifying as an expert with reference to this sewer, when——

The Court. Well, the testimony is, as I recall it, that he is an engineer in the City of Hoboken, and the engineer in charge of this particular sewer system.

Mr. Fallon. Your Honor must know from what Mr. Lichtenstein has asked this witness, that the man who devised this sewer scheme is a man named Fuertes, an engineer considered to be proficient in his profession. He is the one who knows all about it. Mr. Whittemore was employed in this thing merely as a supervising—so as to limit his authority in the matter, simply as an engineer in charge of the construction. He had nothing to do with the plan. If the system was the meanest in the country, it was of no consequence to him. He was to follow out the plans prepared by another, and that is what he did.

Now, I object to it upon the ground that he is not qualified to answer this question.

Mr. Lichtenstein. I will qualify him.

Mr. Fallon. He has a right, too, to object to answering your questions as an expert, unless you pay him for it.

By Mr. Lichtenstein.

Q Mr. Whittemore, you are a civil engineer are you? A Yes.

Q And have been for how many years? A About thirty.

Q Thirty years. And during those thirty years, have you had charge of the construction of sewers? A Yes.

Q In what cities? A Irvington, New York—

The Court. Well, can't we save time? I think you gentlemen will admit his qualifications?

Mr. Fallon. I will admit his qualifications, yes, but I think the witness should be advised by the Court that he does not have to testify, that he may refuse to testify as an expert—

Mr. Lichtenstein. Well, I want him to go on the record as saying that he will not testify in this case as to the efficiency—

Mr. Fallon. I would like your Honor—

Mr. Lichtenstein. One moment, sir. I would like this witness to answer, himself, if he refuses to answer these questions, on the ground that he refuses to answer as to whether this system is an efficient system or is not.

Mr. Fallon. If I can get a chance to—

Mr. Lichtenstein. I would like the citizens of Hoboken to know it.

The Court. Well now, gentlemen, we are not getting anywhere. This witness has not, as yet, refused to answer any question. The question is now—Mr. Fallon has said that he will admit his qualifications—

Mr. Fallon. Why, yes, I admit his qualifications, but I say that he has not been called here as an expert witness—

The Court That is true. And he has a right to refuse to testify unless the counsel have made their arrangements with him, so to speak.

Mr. Fallon. I am admitting his qualifications as a civil engineer.

The Court. Yes.

By Mr. Lichtenstein.

Q Mr. Whittemore, after this system was completed —let me ask you this question; you have made a study, Mr. Whittemore, of the average rainfall in this vicinity, have you not?

Mr. Fallon. What vicinity?

Mr. Lichtenstein. Well, I am speaking of—when I speak of "vicinity"—I mean the City of Hoboken.

The Court. Yes, the City of Hoboken.

A Well, I did, for some years past.

Mr. Fallon. What is that answer, please?

(Answer read.)

Mr. Lichtenstein. Yes, and covering a period of about twenty-five years, isn't that so?

Mr. Fallon. I object to counsel putting his own testimony on the record. The Court ought to admonish Mr. Lichtenstein that this witness should be allowed to testify in answer to—

The Court. Yes, covering how long a period—

Mr. Fallon. Mr. Lichtenstein forgets that this is his witness.

The Court. Of course we are permitting a lot of leading questions, in order to save time.

By Mr. Lichtenstein.

Q How many years? A How many years, what?

Q For how many years did you gather information for the purpose of determining the average rainfall? A For how many years back?

Q Yes. A Well, I don't recall now.

Q You can't recall? A No.

Q You also made a study and determined the number of days in the year that the tide in the Hudson River and Hoboken exceeds the normal. A Yes.

Q Did you not? A Yes.

Q And do you remember how many days a year, taking the average for the past twenty-five years, that the tide in Hoboken, in the Hudson River, exceeds normal?

Mr. Fallon. I object on the ground it is incompetent and immaterial. He was called here to testify in regard to the construction of the sewer—

Mr. Lichtenstein. I am asking him if he remembers—

New Jersey State Library

Joseph O. Whittemore, direct.

The Court. I will allow it; you may have an exception.

Mr. Fallon. Exception, please, yes.

A What was the question?

(Question read.)

A I don't recall it.

By Mr. Lichtenstein.

Q You can't recall? A I think about one-third; something like that.

Q About one-third? A I don't recall.

Q Yes. What is—what happens in the City of Hoboken when the tide waters exceed the normal? A What part of it?

Q Lower part of the city?

Mr. Fallon. I object to this witness answering that question. I do not know that he is qualified yet to answer it. He certainly is not to my mind.

The Court. He says he has made a study of the rainfall.

Mr. Fallon. And he is a civil engineer.

Mr. Lichtenstein. Well, let me go a little bit further.

Q Did you take a profile of the entire lower section of the city? A No.

Q Did you study the profile of the lower section of the city? A Only in a very general way.

Q Yes, only general. A Yes.

Q Did you make a study of the various records in the City of Hoboken, to understand the grade established in the City of Hoboken?

Mr. Fallon. I object to that question as being too general and calling for a conclusion.

Mr. Lichtenstein. Well, I want to be more specific, and then you say it is leading.

Mr. Fallon. You are mentioning what records of Hoboken?

Mr. Lichtenstein. The official records.

Mr. Fallon. Well, I object, unless some certain records are taken and you ask him—

The Court. Question withdrawn.

Mr. Lichtenstein. Yes.

Q Mr. Whittemore, in laying down this grade, was it necessary for you to know the established grade of the City of Hoboken?

Mr. Fallon. I object to that on the ground that this witness has not laid out this system.

Mr. Lichtenstein. I am merely asking whether it was necessary for him to know the established grade of the city in laying down this sewer system.

Mr. Fallon. I object to that, because this witness was only the engineer in charge, to follow out the plans and specifications laid out by another.

By Mr. Lichtenstein.

Q You supervised the laying down of this system, didn't you? A I supervised the building of it.

Q The building of it, and you had to indicate to the contractors the grade of various streets, didn't you? A Yes.

Q Yes. A They were shown on the plans.

Q They were down on the plan. Did you not, at the time that this sewer was laid down there, know whether they were laid down according to the grade of the city? A They were laid down according to the grade of the city?

Q Yes, according to the established grade? A Yes.

Q Then you did know what the established grade of the city was? A Yes.

Q Certainly. You have also made a study of—an extensive study of the effect of rising tides in the Hudson River, on the lowlands in the City of Hoboken, have you not?

Mr. Fallon. Now, I want to object to these questions. I think we are getting along pretty well, but this witness is Mr. Lichtenstein's witness, and I object to it.

The Court. Well, the question is leading, but I will allow it; we will save time by it. Read the question, Mr. Cooper.

(Question read.)

Mr. Fallon. I further object on the ground that it is irrelevant, incompetent and immaterial. It does not come within this witness's qualifications.

The Court. I will allow it.

Mr. Fallon. Exception, please.

A I made a theoretical study of it.

By Mr. Lichtenstein.

Q Not a practical study; that is what you mean? A I did not observe each and every tide.

Q In your study of the rise of the tide in the Hudson River, above the normal, did you determine the average rise of tide above the normal, covering a period of about twenty-five years in Hoboken?

Mr. Fallon. I want to object to this. I want to get my record straight on it—

The Court. Yes, go ahead.

Mr. Fallon. This plan, as—this whole scheme of construction, as indicated by Mr. Lichtenstein's

explanatory remarks to the Court preceding the hearing, was made by Mr. Fuertes. This man, Fuertes, was the man who measured the tides and determined what the grade should be, and determined everything in connection with this project.

This witness had nothing further to do with it. This witness has said that he has made a theoretical survey or study of the proposition. Now, surely he would not be qualified to answer these questions. This man was given a mechanical function to perform, just the same as Mr. Lichtenstein's clerk in his office would be, if he directed him to prepare a certain paper, and the clerk having prepared the paper, would the clerk then be permitted in the law to testify in court concerning it? No, and I submit that, no matter what the circumstances—these plans and specifications were prepared by Fuertes, and he is the man that gave it thought and gave it study. He is the man that prepared the picture that was presented to us. This man is merely the mechanical means of carrying it into effect. It would not be evidentiary, and I object to it.

Mr. Lichtenstein. Mr. Fallon entirely misses the object of what I am attempting to get from this witness.

Mr. Fallon. I do not miss this important fact; that Mr. Lichtenstein has in his hand a little pamphlet which is the work of this witness before the Court, prepared at a time and with respect to a plan which is not now the subject of inquiry. If this paper related to the subject of this inquiry, then I would not object, but he has a paper prepared by Mr. Whittemore, of a mythical matter, a matter that is not before the Court at all, and then he is interrogating him before this Court.

Mr. Lichtenstein. I deny each and every assertion of Mr. Fallon, because they are not based upon facts. I say that this report of this gentleman is based upon study which he has given us, not only that, but it is based upon the very system under consideration here—yes, Mr. Allen.

Mr. Allen. No. You are wrong.

Mr. Lichtenstein. I am not wrong, sir.

Mr. Fallon. And furthermore, this witness was not employed to study this system.

Mr. Lichtenstein. No. He was not. That is the reason I am asking him; his information is based upon facts.

The Court. I have allowed the question; you may take an exception.

Mr. Fallon. Exception, please.

The Court. Read the question, Mr. Cooper.

(Question read.)

A The average rise?

Q Yes. A Why, I found out what the rise and fall was; I don't know about the average.

Q Yes. A The extreme.

Q The extreme. Can you remember now, without refreshing your recollection, your memory, what the various rises above the normal were of the tides in the Hudson River, opposite Hoboken in years past?

Mr. Fallon. I object to it as incompetent, irrelevant and immaterial, as to whether he did know it.

The Court. I will allow it.

Mr. Fallon. Exception, please.

A I can't recall whether I did.

Joseph O. Whittemore, direct.

By Mr. Lichtenstein.

Q I show you this little book of yours and ask you whether you can refresh your memory by reading from it.

Mr. Fallon. I object to his refreshing his memory by reading from a book that is not in evidence.

Mr. Lichtenstein. We offer it in evidence, then.

Mr. Fallon. I object to it coming in evidence, as—

The Court. Yes. Well, he doesn't have to take it in evidence to refresh his memory. I think he said that he did not know there were any of them around. The book itself would not be evidential, but he can refresh his memory from it.

Mr. Fallon. Well, if the book is not evidentiary, then, your Honor, I submit that the matter contained in the book ought not to be evidential.

The Court. No, Mr. Fallon, you will agree with me, I think, that the theory of the law is that a man may refresh his memory from some memoranda that he made at the time.

Mr. Fallon. I don't think anybody will contend that he made this report, this booklet, at the time.

The Court. Well, he can look at it and see whether it is.

By Mr. Lichtenstein.

Q Is this your handiwork, Mr. Whittemore—is this your work, Mr. Whittemore? A Yes.

Mr. Fallon. Is that your handiwork, or the printer's, Mr. Whittemore? (General laughter.) I think he is very loose in saying it.

Mr. Allen. I would like to point out to your Honor the further irrelevancy of this matter. The purpose of this examination of this witness is not

to—or is for the purpose of showing that this system is not efficient, and has not benefited the persons who have been assessed; that is the purpose of it. How can any examination that this man made prior to the construction of the work, prior to the adoption of the Fuertes plans; how can a knock or a criticism that he made of some original plans of Mr. Fuertes, which were never adopted, never carried into effect; how can that be evidence to show that the present condition of this sewer is not efficient?

The Court. It would not be; but he controverts that; he says that it does refer to this present system.

Mr. Lichtenstein. That is the idea—yes, sir; I do.

Mr. Allen. Yes, but how would this man's idea from prior to the work being done; how can that work, away back in those years, be testimony?

Mr. Lichtenstein. Why, if the Court please, I have enough faith—and your Honor, and the world—in engineering skill and judgment to know that no engineer—that that is just exactly what every engineer is supposed to do before a plan is put through—is to prejudge, because otherwise why there would be no progress at all, in engineering.

Mr. Fallon. You have more faith in engineering skill than you have in the frailties of lawyers then, perhaps.

Mr. Lichtenstein. Well, it may be that this gentleman's idea of this plan is perfectly right, and we will find out. Who can tell better than this gentleman who is on the stand who actually did the building and knows the work?

Mr. Fallon. We might save time if Mr. Lichtenstein will ask this witness now, the engineer, if

this plan was constructed in accordance with the criticism in that book; we will save time.

Mr. Lichtenstein. If you want, I will do that.

Mr. Fallon. Yes.

By Mr. Lichtenstein.

Q Mr. Whittemore, you know the resolution of the Board of Commissioners of the City of Hoboken, adopting the Fuertes plans, do you not?

Mr. Fallon. I object to that; the resolution is—

Mr. Lichtenstein. Well, you are familiar—

Mr. Fallon. You know there are ways of proving resolutions.

Mr. Lichtenstein. Well, the resolutions are in evidence.

Mr. Fallon. All right.

Mr. Lichtenstein. Yes.

Q You are familiar with the ordinance of the City of Hoboken which adopts the so-called "Plan B" of Mr. Fuertes, are you not?

Mr. Fallon. I object to that; that was not the plan adopted.

Mr. Lichtenstein. You say it was not?

Mr. Fallon. No, "Plan B, modified," please.

Mr. Lichtenstein. Plan B—well, yes, you did adopt it first—

Mr. Fallon. Plan B modified, is the one in question.

By Mr. Lichtenstein.

Q Yes. Do you recall the Plan B that was first adopted by the Board of Commissioners—of Mr. Fuertes? A Oh, I don't know that they ever adopted Plan B.

Q Well, do you remember a subsequent ordinance, amending the original ordinance, adopting Plan B modified? A Yes, sir; I do.

Q What was the modification?

Mr. Fallon. I object—

The Court. Well, of course, that will speak for itself.

Mr. Fallon. My objection is that you are injecting into this record a lot of say-sos from this witness.

Mr. Lichtenstein. No, but Mr. Fallon says that was not the plan that was adopted. I want to know what the plan was that was adopted.

Mr. Fallon. What a queer thought it would be for the Court here to prepare an opinion to be delivered and then to have some other judge of the court come in here and criticize the law.

Mr. Lichtenstein. Well, if the Court please, I should be ashamed, if I were Mr. Fallon, to come here and say that a man who received a hundred and twenty thousand dollars of the taxpayers' money did not know how to read the plans for this very work.

Mr. Fallon. I do not say that, but I say that Mr. Lichtenstein is trying to get information on his own theory which I say it does not lie within this witness' mouth to say it.

Mr. Lichtenstein. If he does not know, I say it was an outrage for the City of Hoboken to pay a hundred and twenty thousand dollars of the taxpayers' money to him for this work.

Mr. Fallon. Some of your clients may think it is an outrage to pay you the money you are going to get in this proceedings, but we think you are entitled to it.

Joseph O. Whittemore, direct.

The Court. Now, Mr. Lichtenstein, have we a question pending?

Mr. Lichtenstein. I am asking him in what respect Plan B modified Plan A.

Mr. Fallon. If he knows.

The Court. I will allow it.

A I don't know what it is; there are some differences.

Mr. Lichtenstein. Yes, you are absolutely ignorant of it.

Mr. Fallon. He didn't say that.

By Mr. Lichtenstein.

Q Will you state what you do know about it?

Mr. Fallon. I object to him stating what he knows about it; the ordinance is the best evidence.

The Court. Yes.

Mr. Lichtenstein. All right, sir.

Mr. Fallon. Don't let counsel offend you.

Mr. Lichtenstein. I do not offend him, sir. I feel that he is competent to testify.

Mr. Fallon. Pay him a witness fee, then.

Mr. Lichtenstein. He has been paid enough by the City of Hoboken; I will tell you that; to testify from now for the next twenty-five years.

The Court. That may be stricken from the record.

Mr. Lichtenstein. I consent to its being stricken. I will withdraw the question.

Q To refresh your memory, sir, on the rise and fall of tides in the Hudson River, will you examine page one of this report; your report, and tell us, after looking at it—

Mr. Allen. Has your Honor allowed that in evidence; that report?

Mr. Lichtenstein. You don't let me put it in evidence.

Mr. Fallon. Well, then, I object to your having him read anything from it.

Mr. Lichtenstein. To refresh his memory?

The Court. Well, let him ask him first, and then if he does not recall it, he can refresh his memory.

Mr. Allen. But this is not the original document made by him. He would have to take it and compare it before he could say it is.

The Court. Not if he knows what is contained in there.

Mr. Allen. He would have to spend an hour to carefully go through it.

The Court. He may not have to. Of course, if it does not represent what he put down at that time, he can't refresh his memory by it. He can refresh his memory, if it is—

Mr. Allen. But this is supposed to be—

The Court. I don't know whether it is or not; he may state.

Mr. Lichtenstein. He may not remember anything about it, Mr. Allen, and then we will save a lot of time.

Q Mr. Whittmore, will you—can you tell us how high the river, the Hudson River, at Hoboken, rises above the mean high water?

Mr. Fallon. When—one minute—when, in point of time?

The Court. Yes, you ought to fix the time.

Mr. Lichtenstein. Covering a period of twenty-five years, on an average of a hundred days a year.

Mr. Allen. What twenty-five years?

Mr. Lichtenstein. The past twenty-five years.

Mr. Allen. Do you know the past twenty-five years?

A Well, these records were not taken at Hoboken.

By Mr. Lichtenstein.

Q They were not taken at Hoboken? A No, they were not taken at Hoboken.

Q What were not taken at Hoboken? A Records of the rise and fall of the tide.

Q Where were they taken at? A At the Battery, New York City.

Q At the Battery, New York City. All right; is there any difference in the rise of tide, between the Battery and Hoboken? A Oh, yes.

Q An appreciable difference? A At certain times.

Q Did you, at the time you made this report, consider that there was any difference in the rise of the tide at the Battery and Hoboken? A I don't recall that.

Mr. Allen. Well, here is—

The Court. He says he don't recall.

Q (*By Mr. Lichtenstein.*) You do not recall? A No.

Q In your opinion as an engineer, was there any appreciable difference in the rise of the tide between the Battery and the City of Hoboken?

Mr. Allen. At what time?

Mr. Lichtenstein. During that course of twenty-five years, that he made this study.

Mr. Allen. Prior to what year?

Mr. Lichtenstein. Prior to the time that he made this report.

Mr. Allen. When was that?

Mr. Lichtenstein. 1914.

Mr. Allen. I submit it is irrelevant.

The Court. I will take it; you may have an exception.

Mr. Allen. That is going back into that old history again.

Mr. Lichtenstein. Well, we know that the course of the universe is general. The Court will no doubt take judicial notice of the fact that, year in and year out, the tide rises and falls.

Mr. Allen. Well, if so, the Court would do that as a land-lubber. I am familiar with the waters, somewhat, and I know that some years you have higher tides than others.

Mr. Lichtenstein. But your average, Mr. Allen?

A What was that question?

(Question read.)

A I believe there was a difference.

Q You believe there was? A Yes.

Q So that, when you made this report, you were basing it upon—you were giving it in this report, as authentic information that would affect the City of Hoboken, were you not? A To a certain extent.

Q You did not modify it by saying that there would be any difference between the rise and fall of the tide at the Battery and opposite the City of Hoboken, when you made this report, did you? A I don't know.

Q No, you don't know. Well, what fraction of an inch do you think there would be a difference between—

Mr. Allen. I object to his thoughts.

Mr. Lichtenstein. His opinion.

Mr. Allen. I object to his opinion, as long as it cannot be shown that he made the investigations.

Joseph O. Whittemore, direct.

Things of that kind are done generally by government men, and they do it by putting a stick down into the water, marked with the inches and the feet on it. It has not been shown that this witness did that and made that sort of a comparison.

The Court. Read that question, Mr. Cooper.

(Question read.)

The Court. Oh, I will allow it; you may have an exception.

Mr. Allen. That is not the last question, however.

(Last question read.)

The Court. That merely follows it up. I will allow it; you may have an exception.

A I do not think it is a question of inches at all—fractions of inches.

By Mr. Lichtenstein.

Q What do you think it is? A More a question of feet.

Q You think there is some difference in feet between the rise of the tides at the Battery and Hoboken, do you? A There may be, at times.

Q There may be, at times; so that you do not think the information that you gave in this report was accurate? A I don't know.

Q You don't know. Well, you say that the figures that you took were at the Battery and that they do not apply to the City of Hoboken? A They were taken at the Battery.

Q Well, if they were taken at the Battery and you say now that they do not apply to the City of Hoboken, why did you make your report of that, that way?

Mr. Allen. I object to that—he is asking why he did it.

Joseph O. Whittemore, direct.

The Court. Yes, I will sustain the objection.

By Mr. Lichtenstein.

Q Did you have—why did you use that information, if it did not apply to the City of Hoboken?

Mr. Allen. I object to that.

The Court. Yes, I will sustain the objection.

By Mr. Lichtenstein.

Q Did you have occasion to observe, prior to the laying of this sewer, the effect of the raising of the tide in the Hudson River, in the flooding of lowlands of the City of Hoboken? A I made no personal measurements of the lowlands of the City of Hoboken, how much they were flooded.

Q Did you, for a period of time, prior to the laying of this sewer, observe the effect of the raising of the tides in the Hudson River, on the lowlands in the City of Hoboken? A Did I observe?

Q Yes. A No, I made no personal observation.

Q No personal observation. Did you observe the extent of the inundation of all the lands in the City of Hoboken, by reason of the raising of tides in the Hudson River, prior to the laying of this sewer? A I made no personal observation, no.

Q No. Did you gather any information?

Mr. Fallon. I object to that as being immaterial, whether he did or not.

Mr. Lichtenstein. On the subject?

The Court. Well, he made no observation himself.

Mr. Fallon. Suppose he gathered information? How would that help any? It is secondary.

The Court. Well, it might; I think I will take it.

Mr. Fallon. Exception, please.

The Court. You may have an exception. In these cases a wide latitude is granted.

Mr. Fallon. I presume so. There is certainly a wide latitude has been permitted here.

The Court. I confess it; and I think there ought to be.

Mr. Fallon. The question is, did you gather any information?

A Relating to what—the flooding of the lowlands?

Mr. Lichtenstein. Yes, sir; the raising of the tides and the effect of raising the tides opposite the City of Hoboken upon the lowlands in the City of Hoboken.

A The only information I got on that was what I gathered from Mr. Fuerte's report.

Q Is it, or is it not a fact that, quite frequently throughout the year, and every year, there were times when the tides were from one foot to three feet nine inches above the mean high water, and almost every heavy rain was accompanied by tides above normal, and that, during those heavy rains and high tides, the lower section of the city was flooded; is that a fact, or not? A Yes, that is a fact.

Q That is a fact. And was it—and was it or was it not—is it or is it not a fact that, under the plans and the system—this Seventh, Eleventh and Fifteenth street system, these lowlands will continue to be flooded?

Mr. Fallon. I object to that as being immaterial and irrelevant, and this witness is not competent to answer the question.

The Court. I will allow it.

Mr. Fallon. And that the witness is really called upon to express an opinion upon the plans and

specifications prepared by Mr. Fuertes, under which this work was constructed.

The Court. I will allow it; you may have an exception.

Mr. Fallon. Yes; exception.

(Question read as originally given.)

Mr. Fallon. I object to the form of the question, too.

Mr. Lichtenstein. Now, is it or is it not—

Mr. Fallon. He puts it as if it were a fact. He wants to know his opinion.

The Court. Read it again.

(Question read: "Is it or is it not—" etc.)

The Court. That is, in his opinion?

Mr. Lichtenstein. Yes.

A Under what plans and system?

Q Why, these plans and system—this Seventh, Eleventh and Fifteenth street sewer system that you laid down there? A The one that is now built?

Q Yes, sir; the one that is now built. A I have not observed any flooding.

Q I am asking you whether or not, under this system as laid down there, that there will continue to be floodings of that lowland? A Under the same—

Mr. Fallon. I object to that upon the ground that it clearly calls for the conclusion of this witness; not to express an opinion, because the opinion must be based on some facts. There are no facts introduced here on which to base such an opinion.

The Court. I am afraid that is true, Mr. Lichtenstein.

Mr. Lichtenstein. Read the question, please.

(Question read.)

Mr. Lichtenstein. Yes.

Mr. Allen. I object to that further, for the reason that it is founded on a predicate that does not exist. He is speaking about a continuation of flooding; whereas this witness has already testified that he has not observed any at all.

The Court. I sustain the objection.

Mr. Lichtenstein. Your Honor will grant me an exception?

The Court. Yes, you may have an exception.

By Mr. Lichtenstein.

Q If the tide in the Hudson River should rise to three feet nine inches above mean high water, what will be the effect—

Mr. Fallon. I object to that, upon the—

Mr. Lichtenstein. On the lowlands of the City of Hoboken, with this sewer system.

Mr. Fallon. I object—

The Court. I will allow it.

Mr. Fallon. I object to it upon two grounds—first, the witness has not been qualified to answer that question, and secondly it is a supposition that—

The Court. I will allow it; you may have an exception.

Mr. Fallon. Exception.

(Question read.)

Mr. Fallon. I object to it furthermore, upon the ground that there has been no proof that there are any lowlands of the City of Hoboken.

The Court. Well, he has answered several questions about lowlands; I will allow it.

A As applying to the Eleventh and Fifteenth and Seventh street sewer systems, I do not think that would have any effect.

Q What do you mean by "have no effect"? A It would not have the effect of flooding the streets where it is built up there.

Q How about the cellars?

Mr. Fallon. Well, I object to that as not being embraced in the previous question.

Mr. Lichtenstein. What effect will it have upon cellars?

The Court. In the area?

Mr. Lichtenstein. Yes, sir.

The Court. I will allow it.

A It depends on how deep the cellars are.

By Mr. Lichtenstein.

Q Well, if they are two feet deep?

Mr. Fallon. Well, I object to that, too. It must necessarily depend on the construction of that sewer system in that cellar, too.

The Court. I am afraid that is so.

Q If the cellar were two feet deep, and—

Mr. Fallon. We object to the form of that question.

The Court. Yes, I will sustain the objection.

Mr. Lichtenstein. I think, if the Court please, that this is a hostile witness, and I have a right to cross examine him.

Mr. Fallon. He hasn't shown any hostility.

The Court. No.

Mr. Lichtenstein. I think he is a hostile witness and I should be permitted latitude in examining him.

The Court. You said, yourself, you had confidence in him.

Mr. Lichtenstein. I have confidence in his ability; yes, sir.

Mr. Fallon. And in his integrity, too. He has answered your questions.

Mr. Lichtenstein. I think he is a hostile witness.

Mr. Fallon. Just merely because you don't get favorable answers?

Mr. Lichtenstein. No, I am getting all favorable questions and all favorable answers. Your Honor does not permit me to cross examine him?

The Court. No, because he is not hostile.

Mr. Fallon. Counsel seems to be the one that is hostile.

The Court. Well, no, counsel has not been hostile to him.

Mr. Fallon. Well, by the tone of his voice, you would think so.

The Court. No, I think the witness is doing his best under the circumstances.

By Mr. Lichtenstein.

Q Is it or is it not a fact that, prior to the laying of this system of sewage—or sewer system, when the tides were above normal in the Hudson River and there was a rain, heavy rainfall, that the streets, basements and areas of the entire lowlands were flooded?

Mr. Fallon. I object only upon the ground—particularly upon the ground that this witness is not qualified to answer that question.

Mr. Lichtenstein. I am asking him, is it or is it not a fact.

The Court. I will allow it.

Mr. Lichtenstein. I can't say he was dreaming these things.

Joseph O. Whittemore, direct.

Mr. Fallon. No, not these things.

The Court. I will allow it; you may have an exception.

A What is the question?

The Court. Read it, Mr. Cooper.

(Question read.)

A According to Mr. Fuertes' report, they were; and that is the one that I got my information from on that point.

Mr. Allen. Then we ask that that be stricken out —all of his evidence, referring to the matter of the document that Mr. Lichtenstein is reading from, he stricken out.

Mr. Lichtenstein. Let me ask this witness just one question.

Mr. Allen. One moment; what is your Honor's ruling?

The Court. No, I won't rule yet. You may finish this question. Go ahead, Mr. Lichtenstein.

By Mr. Lichtenstein.

Q Did all the data with reference to the rise and fall of tides and the grades in the City of Hoboken, and the effect of the sewer system, all come—if constructed—all come from Mr. Fuertes' report? A The effect of the sewer system did. The actual height of the tides above normal or below normal, did not.

Q And your opinion of his sewer system—of the sewer system as designed by him; that was your own opinion, wasn't it, based upon an examination of the plan, and the knowledge that you had of the existing conditions in Hoboken?

Mr. Allen. I object to that. There is nothing in the record to show that that is a fact.

Mr. Lichtenstein. I am asking him, did it?

Mr. Allen. No, but that calls for the opinion of an expert, and—

The Court. Read that, Mr. Cooper.

(Question read.)

Mr. Allen. Now, I submit that it refers to an opinion expressed by this witness, and I say that there has been no such opinion expressed by the witness.

The Court. I will allow it.

Mr. Allen. Exception.

The Court. Yes, you may have an exception.

A What was that question?

(Question read.)

A Based upon the knowledge of some existing conditions, and his report.

The Court. Now, it is after one o'clock, and I think we will suspend here. The Court will take a recess until two o'clock.

Whereupon a recess was had from one o'clock P. M. until two-fifteen o'clock P. M. the same day, November 21, 1922.

November 21, 1922, 2:15 o'clock P. M.

Hearing resumed, pursuant to recess.

Appearances: Same as before.

(Witness, J. O. Whittemore, resumes stand.)

By Mr. Lichtenstein.

Q Mr. Whittemore, we will come to the construction of the sewer known as the Newark street sewer from

Willow avenue west to the city line, and the Adams street sewer from Newark street to Second street, Mr. Whittemore. A Yes.

Q And the assessments for these several benefits. Mr. Whittemore, the so-called Newark street sewer, for which assessments have been made, extends from Willow avenue west to the city line; is that correct? A That is right.

Q In other words, from a point which we will mark "A" on Newark avenue and Willow street, to Harrison street; is that correct? A Yes, but there is a break in it at Jefferson street.

Q There is a break in it, you say, at Jefferson street? A No, at Adams street.

Q Down Adams? A Yes, down Adams this way, and down this way.

Q Now, the Newark street sewer, prior to this improvement, ran from the river outlet down Newark street, to what point? A No, it ran from—you see the Newark street sewer formerly commenced here.

Q When you say "here"—you mean at the intersection of Ferry and Newark street? A Ferry and Jefferson—near it.

Q Ferry and Newark street, at Jefferson? A Yes.

Q And ran east on Newark street? A Ran east on Newark street across Willow, intersecting with Willow, to Park avenue, and then down Park avenue, to Ferry street.

Q To Ferry street? A Yes. This part of the sewer is concrete.

Q That is, from Willow avenue to Park avenue on Newark street is concreted? A Yes.

Q And from Willow avenue west to Jefferson street, is wood? A Yes.

Q Now, under the new improvement which is the subject of the assessment, that part of the sewer which is east of Willow avenue; does that remain? A Yes.

Q And what was done—that part of the old sewer that ran from Willow street to Jefferson street; what was done with that? A That was torn out and rebuilt from a pile foundation.

Q Yes, a new sewer put in? A Yes—yes, the new sewer extended only to Adams.

Q Oh, the new sewer, which is the subject of the assessment, really only extended from Willow avenue to Adams street, and then there was a turn in to Adams street, running north to what street? A Second.

Q To Second street; that is the new sewer? A Yes.

Q And what was done from Adams street west to the city line, on Newark street? A Beginning at Jefferson—the intersection of Jefferson and Ferry street sewer.

Q Yes. A Ran down Newark street.

Q West? A West.

Q To the city line? A To the city line.

Q That was a new sewer, then, from the intersection of Ferry street and Jefferson street to the city line? A Yes.

Q Was there an old sewer there before? A Yes, there was an old wood box sewer there.

Q Now, what happened to the sewer on Newark avenue from Adams street to Jefferson street? A That is still in place; nothing was done with that.

Q Now, what was the—where was the outlet to the Newark street sewer from Park avenue to Willow avenue, before the improvement? A From Park to Willow?

Q Yes. A The old sewer?

Q On Newark street. A On Newark street and emptied into it, and then continued—and also this end—

Mr. Fallon. Which end?

A Why, the head of the westerly end was connected with—

Joseph O. Whittemore, direct.

By Mr. Lichtenstein.

Q Now, just let's get that straight. Before the improvement, what was the outlet—where was the outlet of the sewer which ran from Park avenue to Willow street on Newark? A It had an outlet into the Park avenue sewer from the Willow avenue sewer.

Q Into both? A Yes.

Q In other words, it had an outlet from Park avenue west— A No, south on Park avenue.

Q Into the Ferry street sewer? A Yes.

Q And also an outlet from Park avenue west into the Newark street sewer? A Into the Willow avenue sewer.

Q Into the Willow avenue sewer—or the Newark street sewer? A No, the Willow avenue sewer.

Q Yes. A The Willow avenue sewer.

Q Had an outlet from Park avenue into Willow avenue sewer? A Yes, sir.

Q In other words, any sewage which came from land in blocks one and two, either flowed east to Park avenue and south on Park avenue to Ferry street sewer, or it flowed west on Newark street into the Willow avenue sewer? A Yes.

Q And then south on Willow avenue into the Ferry street sewer? A Yes.

Q Now, then, the sewage, from Willow avenue to Jefferson street, that flowed, did it not, through Newark street—the old Newark street sewer, into the intersection of Jefferson and Newark streets, and into the Jefferson street sewer? A Well, it flowed both ways.

Q When you say both ways, you mean into the Newark street sewer, or into the Willow avenue sewer and then south on Willow avenue into the Ferry street sewer? A Yes, sir.

Q In other words, it had two outlets into the Ferry street sewer? A Yes.

Q Prior to this improvement, there was a sewer in Adams street? A Wood box sewer.

Q Wood box sewer, and that wood box sewer in Adams street was taken up and put in from Newark street to Second street, as you say. A Yes.

Q Where was the outlet of the Adams street sewer before this improvement, into the Newark street sewer? A Into the Newark street sewer, yes.

Q Into the Newark street sewer, and thence easterly—or westwardly into the Second street sewer. A And also the intersection—intersected with First street.

Q Intersected with First street. And the Jefferson street sewer; did that empty into the Ferry street sewer? A Yes.

Q It did? A That is right.

Q And does now? A Yes.

Q And the Madison street sewer, that went into the Ferry street sewer, did it not? A Yes.

Q And also the Monroe street sewer? A Yes.

Q The Jackson street sewer? A No, the Jackson street sewer had no connection with it. It emptied into the Newark street box sewer.

Q Into the Newark street box sewer? A Yes.

Q And it in turn flowed eastward into the Ferry street sewer? A Yes. It also had a connection with the Paterson avenue sewer.

Q Yes, and the Paterson avenue sewer, prior to this improvement, flowed easterlyward, or nearly so, into the Ferry street sewer, did it? A No, the Paterson avenue sewer flowed westward into the First street sewer.

Q And the sewers from First street flowed into what sewer? A First street?—intersects all of these horizontal sewers.

Q West or what street? A Why, west of Harrison.

Q Or east of Harrison? A East of Harrison street, yes.

Q From what street? A Well, from Harrison, to—to the end—to the easterly end of the wood box sewer, which—I think that book shows it—either Willow avenue or Clinton.

Q Either Willow avenue or Clinton street? A Yes.

Q And all of those sewers in turn empty into Ferry street? A Yes, sir.

Q So that, as a matter of fact, all of the intersecting sewers as well as the First street sewer eventually empty into the Ferry street sewer? A Yes.

Q Now, the new improvement, then, of the sewer system that is known as the Newark street sewer system, from Newark avenue west to the city line, and the Adams street sewer system, from Second street south to Newark street—they all now empty into the Ferry street sewer? A Yes, through this intersection—these intersections of the Willow avenue and Park avenue sewers.

Q In other words, you changed—this new sewer system changed the flow of sewage and diverted it all into the Ferry street sewer, through the Willow avenue and Park avenue sewers? A No, there is still a connection at this end of the wood box sewer—still connected.

Q Connected where? A At Adams street.

Q At Adams street, yes, but the new sewer system gives a flow—instead of flowing westward, to flow eastward? A The grade is now on Adams street from Second to Newark street and easterly on Newark street from Adams to Willow avenue.

Q And then— A And then intersecting Willow avenue sewer, at Willow, and Newark, and the Park avenue sewer at Park and Newark.

Q And then flows into the Ferry street sewer? A Yes.

Q The new sewer system on Newark street west of Jefferson street; is that so graded down that it flows from the city line eastward into the Ferry street sewer? A Yes.

Q And now the sewage from Clinton street, on Seventh street, south on Clinton street, flows into this new Newark street sewer? A No, not all of it; that out of Third street flows into the Third street sewer.

Q Well, from Third street south on Clinton street flows into the Newark street sewer? A Well, it is supposed to, but the Third street sewer also intersects all of these sewers, and it intersects—

Q But from Third street— A No, it flows both ways.

The Court. Both ways.

Mr. Lichtenstein. Both ways?

A Yes.

Q Well, do you mean to say that you have not graded the Clinton street sewer? A Well, those sewers are old sewers.

Q Yes. A And you can't determine very well much grade to them.

Q Well, then, they are only into the Third street and Clinton street? A Yes.

Q They are connected up at Clinton street and Third street, are they not? A Yes.

Q And the Grant street sewer; is that connected up with the Newark street sewer? A Yes.

Q That is the Grant street sewer, which we talked about before; which runs north to Seventh street? A That is connected with the Newark street sewer.

Q Yes. Now, prior to the building of the Grant street sewer, was the Newark street sewer ever connected up with that sewer? A Yes, sir.

Q It was? A Yes.

Q Was the Adams street sewer ever connected up before the improvement? A Yes.

Q Are you sure of that? A Yes.

Q Are you—so that now, the sewers of Newark street, Clinton street, Adams street and Jefferson street, are

all connected up with this Newark street sewer? A Not the Jefferson street.

Q But Adams, Grant and Clinton streets? A Yes.

Q Yes. Are you sure that the Adams street sewer did, prior to this improvement, connect up with the Newark street sewer? A Yes, I am sure, because I connected it up.

Q Now, let's take up the Harrison street and Paterson avenue sewer assessment. Prior to the building of the Paterson—where does the Paterson avenue sewer lead from and to? A New sewer?

Q The new sewer. A It leads from a point near—on Ferry street near Ferry street and Paterson avenue, and flows westwardly into Jackson street sewer.

Q Yes. A And another section leads from the westerly line of Jackson street westerly on Paterson avenue and leads into the Harrison street sewer.

Q Yes. A And another portion leads from the westerly line of Harrison street west on Paterson avenue into the First street sewer, and another portion leads from the railroad tracks—near the railroad tracks on Paterson avenue, west—or eastwardly into the First street sewer.

Q Was there a sewer on Paterson avenue before the building of this new sewer? A Yes, but not on all of that—not on all of it.

Q On which portion was the sewer on? A There was a sewer from Jackson avenue westerly to about the railroad tracks.

Q But there was no sewer from Jackson street, to—A No.

Mr. Fallon. You mean no public sewer, I suppose?

A No sewer, of any kind.

Joseph O. Whittemore, direct.

By Mr. Lichtenstein.

Q Did not the property facing on Jackson street all sewer into the Ferry street sewer? A Some of it sewaged into the Ferry street sewer, and some of it into the Jackson street sewer.

Q Now, the sewers on Jackson street now flow in what direction? A On Jackson street?

Q Yes. A They flow from—south from about Third street, intersecting the First street sewer and the Paterson avenue sewer, and emptying into Newark street.

Q Is the Jackson avenue sewer connected up with the Paterson avenue—new Paterson avenue sewer? A Yes, they intersect.

Q Intersect there? A Yes.

Q And the Harrison street sewer; does that intersect with Paterson avenue, do you know? A Yes. It does not intersect, except on one side. This flows into the Harrison street, and then the other side starts again and flows that way. There is no crossing.

Q No crossing? A No.

Q In other words, they open up? A Yes.

Q The sewers running north and south open up into that new Paterson avenue sewer? A Yes.

Q Yes. A Yes, on the east side.

Q On the east side of it? A Yes.

Q What do you mean by the east side of it? A Well, the Harrison street sewer is connected with the Paterson avenue sewer, at the central line of Harrison street and Paterson, yes. But the portion between Marshall and Harrison does not intersect. In other words, they are built in three sections.

Q Three sections; that is, the sewage that comes west from Marshall street to Harrison street? A No; the sewage flows west from Harrison street on Paterson avenue, to Marshall street.

Q And then into the First street sewer at the intersection— A Yes.

Q Of First and Harrison? A Yes, sir, and Marshall street.

Q First and Marshall street? A Yes.

Q And the sewage on Paterson avenue from Harrison street flows— A The sewer on Paterson avenue between Jackson and Harrison streets, flows from the westerly side of Jackson street into the Harrison street sewer, and thence into the First street sewer.

Q Yes. So that, where does the Harrison street sewer flowing south intersect the Paterson street sewer? A The Harrison street sewer?

Q Yes. A Well, the old portion of it from Second street—

Q Yes. A Flows south and connects with the First street sewer.

Q Yes. A The new sewer from the south to Ferry street flows north into the First street sewer.

Q And through the Paterson avenue sewer? A Connected with the Paterson avenue sewer.

Q Yes, so that the sewer on Harrison street, does actually run across First street, across Paterson avenue? A No, it doesn't flow that way.

Q Well, it is connected up with it? A Yes.

Q Well, then, what is the idea of connecting it all up? A Well, it flows into the First street, which is the new sewer, and this new sewer—

Q Well, now, let's get this straight; what do you mean by Harrison street—describe the flow of the Harrison street—Harrison avenue sewer, from the city line in the south, running north. A Harrison street sewer?

Q Yes. A The Harrison street sewer commences at Ferry street and Harrison.

Q Yes. A And flows north into the First street sewer, connecting with the Paterson avenue sewer at Paterson and Harrison street.

Q Yes. A The old Harrison street sewer extends from Second street and Harrison and flows south into the First street sewer.

Q Well, does it also continue across First street and connect with the Paterson avenue sewer? A Well, this is the new sewer, and that is the old sewer.

Q Well, but is there a continuous line of sewer pipes running from Second street and crossing Paterson avenue, to Ferry street? A There is a continuous sewer.

Q Yes, and that continuous sewer intersects the Paterson avenue sewer, and runs through it—I do not mean runs through it—it opens up in it? A Paterson avenue opens up in it, yes.

Q Yes. A That is the big sewer, and the other is a small sewer. Paterson avenue is the big pipe sewer, and this other is the small twenty-eight-inch pipe sewer.

Q There are no other sewers are there, Mr. Whittemore? A No other sewers, no.

Q What is the course of flow of the First street sewer, you say, since these improvements have been made? A Why, from Marshall street it flows easterly, to Jefferson street.

Q Yes. A And—

Q Well, then, from Jefferson street, where? A From Jefferson street to Willow avenue. It has settled in places, and really you can't judge how it flows.

Q Well, I know, but you say, from the city line in the east on First street, it flows to Jefferson street? A Yes, that is a new concrete sewer.

Q All right; that is a new concrete sewer? A Yes.

Q Well, then, where does it flow into, then, going westward? A It is intersected then by all these other sewer pipes.

Q You refer to Jackson, Monroe, Madison and Jefferson street sewers? A Yes.

Q And those intersecting sewers just mentioned, they all flow southward and into what sewer? A Ferry street.

Q Into the Ferry street sewer. Now, where does the sewage in the First street sewer flow from Jefferson street to Willow avenue? A Well, it is intersected by all these other sewers; Adams—

Q Yes. A Grant and Clinton.

Q Yes, and Willow? A Yes, I think it is.

Q And they in turn with all these other sewers, flow southward into the Newark street sewer? A Yes.

Q Now, that is all. Mr. Whittemore, does this map, entitled "City of Hoboken, New Jersey, 1922," show in blue, the streets which have been paved and for which assessments are being made, which are the subject matter of these appeals? A Well, I have not checked it over to see.

Q You have not checked it up? A No.

Q Can you indicate, Mr. Whittemore, which of these pavements are paved with new block and which with old block? A Well, I think so. I will try it.

Mr. Fallon. This will be subject to check-up, I hope, won't it?

Mr. Lichtenstein. Yes, sure.

A Down here—

Q Don't say "down here"—mention on what street. A Harrison street, from Ferry street to First is paved with second-hand blocks; Second street from Harrison to Jackson is old blocks; second-hand blocks; Third street, from Jackson to Monroe, second-hand blocks; Jackson street from Fifth to Seventh is second-hand blocks; Sixth street from Jackson to Monroe is second-hand blocks; Monroe street from Eighth to Ninth is second-hand blocks; Ninth street from Monroe to Adams, is second-hand blocks; Jefferson street from Eighth to

Thirteenth, is second-hand blocks; Madison street from Ninth to Fourteenth, second-hand blocks; Tenth street from Madison to Jefferson is second-hand blocks; Adams street from Tenth to Eleventh, second-hand blocks; from Eleventh to Fifteenth street, granite blocks.

Mr. Fallon. Does that mean new granite blocks?

A New granite blocks. Grant street from Eighth to Ninth second-hand blocks; Grant street from Tenth to Fifteenth street, new granite blocks; Clinton street from Twelfth to Fifteenth street, new granite blocks; Twelfth street, from Monroe to Adams street, old blocks, second-hand blocks; Twelfth street from Adams to Clinton street, new granite blocks; Fourteenth street from Madison to Jefferson, old blocks; Fourteenth street from Jefferson to Willow avenue, new granite blocks; now, I don't just recall whether that one block there is old or new.

Mr. Fallon. What block is that?

Mr. Lichtenstein. Between Jefferson and Adams street on 14th.

A I don't remember whether that is. Fifteenth street from Madison to Willow avenue is new granite blocks; and there is that one block—I don't recall whether that is granite or old—

Mr. Allen. What is that block?

A That one block?

Mr. Fallon. That block you are in doubt about?

A That block on Fourteenth street, between Jefferson street and Adams, whether that is old or new, I don't recall.

By Mr. Lichtenstein.

Q Prior to the laying of the pavement on Fourteenth street, was there pavement there? A Not all the way;

not all the distance back. The pavement extended from Willow avenue to Adams street.

Q Were there any pavements, any old pavements down, prior to the laying of this—of this new pavement, in any other locality? A No. No.

Q Now, Mr. Whittemore, all of these pavements were laid on concrete foundations, were they? A Yes.

Q What was the depth of the concrete? A Six inches.

Q Now, taking up the assessments, Mr. Whittemore, for sidewalks, wherever sidewalks were laid, what was done—I mean through the new area?

Mr. Fallon. You are speaking of assessments; I object to the witness saying anything with respect to assessments.

Mr. Lichtenstein. I am not talking about the assessments, I want to know what was done about the improvements—

Mr. Fallon. You said assessments.

Mr. Lichtenstein. —which were the subject of these assessments.

Mr. Fallon. You want a general explanation of what was done?

Mr. Lichtenstein. Yes, how they were laid, what work was done.

A Well, they were graded.

Q What do you mean by graded? A Smoothed off level with the curb.

Q Where the surface was higher than the street grade it was cut down? A Yes.

Q Cut down to the grade? A Level of the curb.

Q After it was cut down to the level of the curb what was done? A It was excavated on the line of the sidewalk, filled in with ashes underneath the concrete founda-

tion, then a concrete foundation laid on that and wearing strips.

Q Now, where the line of the laying of the sidewalk was below grade, what was done? A It was filled in.

Q To bring it up to grade? A To bring it up to grade.

Q In other words, all of the sidewalks which were laid in the territory of the so-called Seventh, Eleventh, Fifteenth street sewer system, were laid at grade? A Yes, sir.

Q And all of the area covered by those sidewalks which was above grade was cut down to grade and that area which was below grade was filled in and brought to grade, then the sidewalk laid? A Yes.

Q So that all of the sidewalks would be at grade? A Yes.

Q The same thing applies to curbing, of course? A Yes. It applies to the whole street improvement; it was all laid to grade.

Q There were some places there where, in order to get the grade, you had to cut down several feet? A On some of the improvements, yes; most of them we had to fill.

Q Most of them you had to fill? A Yes.

Q About what height did you have to fill in to bring them to grade? A It varied; from six inches to three or four feet.

Q In order to bring the sidewalk to grade? A Up to the roadway, yes.

Q The assessment for sewer connections—there were sewer connections made according to your assessment map? A Yes.

Q And also water connections? A Yes, sir.

Q Are they shown on the assessment map? A Yes.

Q What kind of water connections were made? A One inch.

Q One inch of what kind of pipe? A Lead pipe.

Q Running from the water main which ran through the street to the curb line? A Just inside the curb line.

Q And sewer connections? A Sewer connections; from the center of the street to just inside the curb line.

Q Were there any other connections made? A No.

Q What size were the sewer connections? A Six inches.

Q The assessment maps indicate the exact location and the number of connections between the sewer and the water mains? A The locations, the numbers of connections, but the exact location—

Q I understand that, but the number of connections? A The number of connections.

Q In other words, it would indicate that we had a connection one every lot, one every two lots, or one in a block? A Correct.

Q The assessment for sidewalks and driveways—

Mr. Fallon. Does the map show that, driveways?

Mr. Lichtenstein. Driveways, I think that is the language that is used.

Mr. Fallon. I don't know of any authority to assess driveways; it is news to me, unless you are going to call the driveway the sidewalk.

The Witness. That is what it is, the sidewalk, laid from curb to building line.

Q Under the heading, "Sidewalks and Driveways"—these maps indicate, do they not, the assessment maps, what is a sidewalk and what is a driveway? Is that correct? A It indicates that the sidewalks are wider in some places, extending from the curb to the house line.

Q For instance, in Block 110, approximately in the center of the block, there appears an area 14 feet one inch by 15 feet 5 inches, covering the entire width of the sidewalk; that is what you designate under the term "driveway"? A That is what is meant.

Q And take Block 164, there is an area 15 feet seven inches wide by 105 feet wide, covering the entire width of the sidewalk; that is what is designated as a driveway? A Yes.

Q I see a further illustration, Block 156, from Eleventh street north on Grand street, there is a small shaded portion which I presume indicates actual sidewalk, so-called? A Yes.

Q And the rest of the block shaded from the curb to the house line, is what is termed here as driveway? A Yes, sir; takes up the whole width of the sidewalk.

Q Taking the blocks 65 and 73 on Jackson street, in order to lay the sidewalk on the westerly side of the street there you had to excavate, cut down, into the soil how many feet, about? A From six inches to six feet.

Q In what area was it necessary for you to do the filling to any great extent in order to bring it up to grade? A Fifteenth street; also Second from Willow avenue to Madison street.

Q About how much filling, how many feet of filling did you have to put in for sidewalks—

Mr. Fallon. May I ask, isn't there some better record than this? I think there is a record that will show this.

The Witness. I cannot recall.

Mr. Lichtenstein. If there are records, and I presume there are, we ought to have the records of the amount of filling that was done for sidewalks, and the amount of excavating that was done, because we may be able before the case is concluded to determine as a matter of law, Mr. Allen and I, as to whether the actual sidewalk—the cost of laying the sidewalk, is properly assessable against the adjacent property owners, irrespective of benefit.

Mr. Allen. The courts have so held; sidewalks, curb and sewer connections; they are for the benefit of the property owner.

Mr. Fallon. I would like to reserve the cross examination of Mr. Whittemore until we have a transcript of his testimony. I am having his record written up.

(Witness excused.)

JAMES P. LAVERTY, sworn.

Direct examination by Mr. Lichtenstein.

Q You are one of the assessment commissioners who made these various assessments which are the subject of these appeals before the Court? A Yes, sir.

Q Will you, in your own way, just tell us what connection you had with the assessments?

Mr. Fallon. I want to object to Mr. Laverty testifying or being called by the appellants to testify with respect to these assessments, or the manner of making the assessments, if that is the purpose of the examination, and I presume it is.

Mr. Lichtenstein. Yes, it is.

Mr. Fallon. On the ground that the assessment commissioners cannot be required to testify as to the manner and method by which they reach their judgment which they exercise, manifested by the certificate that they presented. Now, the courts I think, have repeatedly held that commissioners cannot be called upon, in matters such as this, to explain the circumstances by which they arrived at their conclusion, and one of the things I want to call the Court's attention to is the case in 42 N. J. Law, and some of the language of the Court there that will indicate why that rule must appear to be a reasonable one.

Mr. Lichtenstein. What is the case?

Mr. Fallon. I don't remember the title—it is in 42 N. J. Law 553. (Reading.) Now my point in the matter is particularly that these commissioners, having performed their work and filed their report, that their report is conclusive as to the judgment that they rendered, unless it can be shown that in some respect they violated some rule of law in applying their conclusions, or had manifested bias, partiality or fraud or resorted to undue means.

The Court. I will sustain the objection to the form of the question; he is asked to tell in his own way just what they did.

Mr. Fallon. Furthermore, aside from the form of the question, I want to interpose an objection to the appellants calling upon the commissioners to testify as to the means whereby they arrived at their conclusion, if that is the purpose of the testimony. Of course, I cannot tell just to what extent they intend to interrogate the commissioner.

The Court. Suppose they are attempting to disclose bias, or partiality, or fraud?

Mr. Fallon. I submit that they should state now whether or not that is their purpose in calling this witness. If that is so, of course I would have no objection.

The Court. I sustain the objection to the question in its present form. I will let Mr. Lichtenstein ask another question and I will rule on that when it comes.

Mr. Fallon. Then I object to the form of the question because it is too general.

The Court. I will sustain the objection on that ground.

James P. Laverty, direct.

Q Mr. Laverly, did you attend any of the public hearings of the assessment commissioners?

Mr. Fallon. I want to object to that; I would like to know what the purpose of the question is.

Mr. Lichtenstein. We all know Mr. Laverty in a general way, his connection with the assessment matter. He, for very good reasons, was away; and I want to show his absence and what connection he had with the making of this report.

The Court. For what purpose?

Mr. Lichtenstein. For the bearing it is going to have upon the question of whether these commissioners did comply with the terms of the statute in making the assessments against this property and whether it is a fair and a just assessment; in other words, it is my intention to show by these commissioners the method and the manner in which they arrived at their assessments and if this gentleman had nothing to do with it, I eliminate him for the present and then go to the other commissioners.

Mr. Fallon. My answer to that is this: Mr. Laverty is a commissioner, but he did not participate in the determination of all of these assessments. Those he did participate in are evidenced by his having signed the report. Now, as to those where he signed the report I will interpose my objection unless you intend to show he is guilty of bias or fraud in making up those reports. As to those in which he did not participate, I have no objection to his stating.

The Court. It is now twenty minutes to four; I will give you gentlemen until tomorrow morning to look up the law on the subject and I will pass on it then.

November 22, 1922, 10:30 A. M.

Hearing resumed pursuant to adjournment.

Appearances: Same as before.

Mr. Fallon. If the Court please, Mr. Edward Stover is here now, who represents some of the appellants whose appeals I have objected to the sufficiency of because of their not having complied with the statutory requisites, and I think he would like to be heard.

Mr. Stover. If the Court please, I am prepared to argue that, but not to present evidence. I understood that I was to sort of lag behind and to allow the railroad and others to put in their evidence, and perhaps a compromise might be effected; but of course Mr. Fallon insists on this motion that he made the other day, and I am prepared to argue that now.

The Court. What have you to say?

Mr. Stover. I have four points—

The Court. Never mind about your four points. A motion has been made to dismiss your petition, as I understand it, on the ground you have not complied with the statute in that you failed to serve a copy of the notice on the City Clerk.

Mr. Stover. Yes.

The Court. And that has not been done.

Mr. Stover. I have four things to say in answer to that. In the first place, there has been—

The Court. You admit you have not served a copy?

Mr. Stover. Yes; I admit. In the first place, this case originally came up on the 13th of November, and Mr. Allen informed me that the matter would be adjourned. I suppose he appeared

here and adjourned it. We claim there is a curing of any defect which might be there in connection with improper service. I have a number of decisions and a brief—

The Court. What do you think cured it?

Mr. Stover. The fact that he agreed to adjourn it, and the fact that he agreed to adjourn it with me, and the fact that he appeared in court and asked an adjournment. That is one of my grounds. Your Honor can see how unfortunate I was. I followed the act of 1917 and 1918, which expressly permits the service on the tax collector.

The Court. Then you followed the wrong statute.

Mr. Stover. But the city—there is no criticism of their astuteness; they got another law passed while I was napping, and had this act of 1921 passed; but law is law; I appreciate that; but even this law does not follow their contention. This law, if your Honor has read it, reads: "May" —the word "may"—that is may serve the tax collector; may serve the City Clerk. It does not say anything about the City Clerk. In other words, that act, as I see it—I did serve the tax collector within time; I did file the notice of appeal within time. I did make the affidavits within time; but the penalty that the law provides—it does not provide that for failure to serve the City Clerk—the penalty the law provides, that an appeal shall be dismissed, is if no copy of such notice with the verification is filed with the County Clerk; in other words, I claim that that is only directory. It is laws of 1921, page 574.

The Court. I have it.

Mr. Stover. I could read it to your Honor, if you did not have the book. You see it starts with the word "May."

Mr. Fallon. May appeal, do you mean?

Mr. Stover. Now, I will speak to the Judge. And then, your Honor, where it speaks about the penalty, that is separated from the words "City Clerk" with a period—the appeal shall be dropped if no verification is filed and no papers are filed with the County Clerk.

The Court. No verification of what—verification of the service of what?

Mr. Stover. Of the notice of appeal.

The Court. Not notice on the tax collector, on the City Clerk. The clerk of the governing body—who is that?

Mr. Stover. That is the City Clerk in this particular instance. As I say, that is only—

The Court. There is no force in what you say as to the "may." The "may" simply applies to the appeal, that any party may appeal by doing a certain thing. By doing what? By serving a copy of the notice on the tax collector, also on the clerk of the governing body.

Mr. Stover. That is true, but if I did that halfway the penalty that is provided in there only refers to the failure to file these papers with the County Clerk. That is what I maintain there. That is separated by a period. Your Honor should construe that statute liberally. There is no penalty if you only serve one-half and do not serve the other half. That is what I maintain—the way that statute should read. Then I maintain that if that statute does not read that way and if we are to be punished by a dismissal of the appeal, then I maintain that is cured, because these cases came up on the 13th of November. I never had an order. No order was ever served on me, I do not know why not. I only know it appeared

in the newspapers, and then Mr. Allen appeared at my office and told me he had adjourned, and adjourned my cases, and he had told me before he was going to appear and adjourn the cases. Therefore that is cured.

The Court. That would not be any waiver. Can you show me decisions to that effect?

Mr. Stover. Yes. I have decision after decision.

The Court. I will hold this matter and I will give you an opportunity to file a memorandum in it, and I will decide it before the case is closed.

Mr. Stover. I have a memorandum now. Mr. Allen and I agreed to a stipulation. There are two phases to this matter, one is the certiorari, which I was perhaps the first in getting out, to the Supreme Court, and the other is your Honor's cases before the Common Pleas. Mr. Allen came to me and asked me to consent to a postponement of the certiorari matter if I would consent to argue first the Common Pleas matter in regard to the justness and fairness of this assessment, and he signed a stipulation. In other words, by signing this stipulation, with me, he has concluded himself, as representing the city, from bringing out anything except the justness and fairness of this assessment. I have the stipulation here.

Mr. Allen, is this your signature?

There is no answer.

The Court. Furnish me a memorandum and I will decide the matter between now and the time this case is completed.

Mr. Stover. All right. One more question, if the Court please. Now, I understand this is going to last a long time, and I have witnesses, too.

The Court. That is why I asked you to file a memorandum, because I do not want to take up any more time than is necessary.

Mr. Stover. The only question is, when should I appear with my witnesses? I would rather postpone that until the rest of the matters have been tried. I still have the feeling I can adjust it with the city if your Honor decides on the other points; but I do not want to drag up my witnesses every day. I understand the railroad cases will take up a week or two weeks.

The Court. I do not know anything about that. When I get through with the cases I have under consideration now I am through with them, that is all. I am not going to take up your cases after that. I will tell you that now.

Mr. Stover. The only thing is, I would like to be informed when you want me, and I will be up here.

The Court. Well, the other attorneys are here. You would better be here. You decide at your own peril. You will have to decide for yourself on that. The matter of dismissing the appeal is to be dealt with as a whole.

Mr. Allen. I would like to explain that almost all of these parties have taken out writs of certiorari as well as taken their appeal. The statute fixed the time within which writs of certiorari ought to be applied for, and, believing they should protect their rights, they applied for writs and took them out. The making of that return to those writs was most voluminous, because it brought up everything; it entailed considerable expense, and so all of the attorneys who took out writs of certiorari, including Mr. Stover, entered into a stipulation that the return to those

writs should not be made until a certain time after the termination of the appeals, the purpose being—

The Court. To save time and expense.

Mr. Allen. To save time and expense. That was that stipulation. Now, as far as my appearing in court and asking for an adjournment—I have not done anything of the sort. This case was set down for the 14th, wasn't it? Anyhow, it was a week before the 20th.

Mr. Stover. The 13th.

Mr. Allen. The 13th, yes; and then Mr. Lichtenstein, in conference with the other attorneys, explained to Mr. Fallon and myself, that they thought they would not require so much time and that they would start their appeals on the 20th, and we consented to that; that is all.

The Court. All right, proceed.

Mr. Allen. So, I did not appear in court and ask for any adjournment; and then I told Mr. Stover what they had done and what we have consented to.

Mr. Fallon. If the Court please, before recess yesterday the question arose as to the rights of the objectors and others to call as their witnesses one of the commissioners of assessments who made the assessments which are now the subject of appeal, and I then stated the rule which was cited in the text book relating to special assessments which would bear me out in saying those commissioners could not be called, and I want now to call attention to that recital. Then I will follow it by something else.

In Hamilton's law on special assessments, page 495, section 521, the author there says, under the heading "Commissioners as witnesses": "Com-

missioners appointed to make a special assessment cannot be called as witnesses to impeach their report by showing that they failed to discharge their duties, after said report has been acted upon and approved by the proper authorities, or to inculpate themselves or show reasons for their actions, or stultify themselves. Their declarations and that of their clerk as to the manner in which an assessment was made, are inadmissible, being hearsay."

That is as far as that section applies to the matter that I am discussing. There are some other words following which do not apply to this matter. Now I submit that the purpose of the appellants in calling the commissioners must necessarily be, if it is to be followed out and be permitted, to impeach their report, and I submit that under the law they cannot so do. I submit that under the law of New Jersey, borne out by numerous cases that may be suggested to the Court if necessary—although I think they are well known—"One who acts in a judicial capacity and makes a certificate in a legal proceeding, regularly filed with the clerk of the court in such archives where it should be filed, cannot thereafter impeach that certificate by, for instance, testifying that something that they have certified they have done they did not in fact do." That comes up occasionally—has come up occasionally in will cases, for instance, where there is an attestation clause to a will and a person who has attested to the due execution of the will is called as a witness, and because of faulty memory or for some other reason undertakes to impeach that certificate; our courts have held that that cannot be done, that that certificate is to be taken as against the testimony of the witness in that respect. The question has also arisen in our courts where Commissioners

of Deeds or Masters in Chancery have taken acknowledgment to deeds, certifying that certain people appeared before them and duly acknowledged, and so forth, that they executed an instrument. Our courts have held that that certifying officer cannot thereafter impeach his certificate.

There is a numerous line of instances like that, wherein this question has arisen. You can readily see, too, the reason for that rule, I think, and particularly in view also of the case that I called your Honor's attention to yesterday, the title of which is "In the matter of drainage of great meadows on the Pequest River, 42 New Jersey Law 553." At pages 557 and 558 the Court there says, that which I mentioned yesterday, but I would like to repeat here for the purpose of continuity of my present argument, as follows: "This Court has said that the rule—the Supreme Court I might say, but it was affirmed by the Court of Errors and Appeals—this case—in 43 Law 456, and it was also affirmed by the United States Supreme Court in 114 U. S. 606"—but this particular subject matter that I am now referring to is not mentioned in the United States Court decision: "This Court has said that the rule to guide them in ratifying the acts of officers employed to make public improvements and report thereon, is that where return cannot be set aside on testimony of others differing in judgment from them unless it should appear that their determination was so clearly wrong as to manifest great bias, partialities or fraud on the part of the officers, or that it was procured by corruption or some undue means. If it were not so, the party objecting might appeal from the judgment of the officers appointed for

the purpose to the ones at interest or irresponsible persons."

And in the same case, page 558, the Court further says, referring to certain cases therein mentioned: In determining questions of act which were submitted—the right of the Court to determine certain facts was submitted to the Court on certiorari proceedings—the Court said—"In determining such questions the official certificates of the commissioners under their oaths and in the light of their duty are entitled to credence, and only clear proof of extreme force would entitle us in holding that they are ambiguous."

I submit that the decisions of our courts all the way through indicate that persons might question the legality of a particular assessment or the justness of it, but they must do it by witnesses other than the commissioners. I appreciate that the cases are full of recitals where commissioners have been called as witnesses, but I submit there is no case in New Jersey that I have been able to find—perhaps my adversaries may have given more diligent study, in the burning of the midnight oil that I have observed on their parts—they may have found cases to the contrary. If they have, it will weaken us to some extent; but I submit that the fact that commissioners have heretofore testified is no justification for their testifying here now against the objection that is now being made that they have no right to be called as witnesses. And I submit that even though this author, which is the standard, and I might say the pioneer text book on this branch of the law, has only cited some Illinois cases, perhaps, to further strengthen his statement, that this is a matter of little consequence, because even though there were no cases

cited I submit that a statement of this author is entitled to great respect, just as much as the statement of any other standard author, like Dillon on Municipal Law, or any of those men who have made a special study of a particular subject on which they write. It is just the same, perhaps, as if the Court after consideration of a matter renders its decision although no precedent has theretofore been established, that statement of the Court about that ought to be given great consideration, and even though some other court in construing the matter might have a different view, yet that subsequent court would be very reluctant to determine to the contrary of the preceding decision.

Now, the reason, it seems to me, of that rule must be quite patent, when we consider that if such a course of practice were to be indulged in or allowed as that now suggested, by the calling of these commissioners, the result would be somewhat disastrous, I think, to judicial proceedings. These men, as the statutes indicate, and as the report indicates which has been offered in evidence by the appellants in this matter, and therefore is binding upon them to the extent it goes, and that extent is very great, because that report, I respectfully submit, recites, over the certificate of these sworn men, that they have complied with all of the statutory requisites. It does not say in words that they complied with all the statutory requisites, but I submit that all of the statutory requisites that they should have complied with are recited in the report. Now, if under the law these men should not be permitted themselves to impeach their own report you can readily see that it ought not to be allowed by subterfuge from the calling of the commissioners as witnesses by the other parties. Let us think for a

moment what that might lead to. In this world and by our experience we know that all men are not of the highest rectitude. Some men have frailties which they unfortunately submit to at times. Suppose in a given instance we had commissioners who might be approachable—I use that expression—by parties who saw fit who saw a big issue at stake, and might make it worth their while to go on the stand and undertake to controvert that which they have made under their certificate in the report previously. Now, the result then would be dreadful as far as a municipality is concerned, with respect to their relying upon the strictness and the honesty of that certificate submitted. Now, suppose your Honor, after determining this matter, it should go to the Court, to another Court, just by way of argument, which would have a right to review it; would counsel in the other Court have a right to call your Honor in that proceeding and say, "It is true that you made a certain determination in your Court. Now, will you tell us by what process of reasoning you arrived at your conclusion?" I submit that it is unheard of.

The Court. Yes.

Mr. Fallon. It is unheard of and would not be tolerated. This is an important question, and it is one, so far as I know, that may not have arisen before—may or may not. I have not been able to find it in the text books anyhow. It is worthy of very great consideration. I respectfully submit that the reason behind the rule stated in this author's works is one of such importance and is an indication of the propriety of things, that it ought to be adhered strictly, and these witnesses or these commissioners ought not to be permitted to be called as witnesses by the other side and thereby impeach

that which they have heretofore under oath said was done in the manner in which it is recited it was done. In respect to the case in this Supreme Court here that I referred to, it has no strict analogy to that which I have been addressing the Court on, but it indicates, however, that inasmuch as these men have certified—they being sworn officials and acting in a judicial capacity—having certified that they did certain things, that they ought not to be permitted, thereafter, because somebody may have talked to them, if that were the fact, although I want to repudiate that in this particular instance, but I mean in a given case, because somebody may have talked to them, that they would be permitted to go on that stand and practically say, "Well, it is true that I recited that such and such were done, but it was not done." If the other side can show that that which they recited was not done, that is their privilege; there is no doubt that the law affords them ample authority to do that, but I say they cannot make these men impeach themselves by saying something which was said under oath was done was not in fact done.

The Court. Well, I suppose the question is whether or not Mr. Lichtenstein proposes to impeach by this commissioner's testimony their action.

Mr. Fallon. That word that I used, that embraces a lot.

The Court. Yes. I understand that line of reasoning. It is akin to a juror attempting to impeach his verdict.

Mr. Fallon. Yes.

The Court. That is the same line of reasoning.

Mr. Fallon. As this case—

Discussion.

The Court. After a jury has filed into court and delivered its verdict, it does not lie in the mouth of any of the jurors after that to impeach the verdict.

Mr. Fallon. Yes, sir. As to the extent to which the other side can go to impeach the certificate of those officials, I submit that it must be limited to that which is stated in this case I called your attention to, as bais, partiality or fraud, or that it was procured by corruption or some undue means.

The Court. That is the limitation.

Mr. Fallon. I might say as to that, while that is the law of New Jersey, that is the general law, because that was also stated in this work of Hamilton on the law of special assessment.

The Court. Of course, if there were bias and partiality and fraud and undue motives that could be shown.

Mr. Lichtenstein. If the Court please, Hamilton, although writing a text on law of assessments, must be given some consideration, but it does not necessarily follow merely because a text book writer writes a paragraph, that we must necessarily take his word for it, that what he says is the law. After all, most text book writers are not anything more than compilers of existing decisions and existing principles of law. Sometimes they are not even compilers of the law. Sometimes they think they are compiling the law when as a matter of fact they are doing just the contrary. Their conception of what a case really holds may be entirely wrong, and we cannot take for granted just exactly what they say in the books. As a matter of fact, I have found from experience, and your Honor certainly has, that I would not take the word of any text book writer for any principle of law where he cited a case unless I read the case itself. I have found from

actual experience in my office—we never take *Cyc, Corpus Juris,* or any of these encyclopedias or any text book where they cite an authority without first reading that authority to verify the text, as you will find that about 50 per cent. of the time that you find that the text does not bear out the authority. And that is perfectly natural. A man writing a great big text book—some of them have a lot of others that assist them in the compilation. Others that are more careful do the research work themselves. Take for instance, Professor Wigmore. Now, in his elaborate work on the Law of Evidence, anybody that is familiar with Wigmore's work knows that that is a profound work and a work prepared by a man who has really analyzed and studied his subject, and each and every subject, and does not leave the work to some lot of men who just collect a lot of cases from digests and whatnot and put them in a book form. Now, I am not saying that in disparagement of Mr. Hamilton's work. All that I desire to call your attention to is this, that he states in paragraph 521 of his work what Mr. Fallon read, and he cites his authority for that proposition. Now, here is a specialist or so-called specialist, a man who is trying to write a book on a special subject. He had more time to inquire into the decisions of the various states for the purpose of digging up his text. What he does is, he says, here is the principle of the law which is laid down in one authority, namely, in the State of Illinois. The case of so-and-so against so-and-so in Illinois, 48 Illinois, and another case in Illinois is authority for this proposition. That I recite in my text, and that is all he says. But with all the apparent research and all of the research of my friends on the other side I have not the slightest intimation that this testimony would be objected

to; none of my colleagues did, when we attempted to call the commissioner. We always assumed that we would have a right to do that, and that it was the law of this land. My friends on the other side, knowing that that had been done in New Jersey, sought authority contrary to the right to place one of the commissioners upon the stand, and they did dig up this one authority in the State of Illinois, and not one other authority in the whole United States. Well, now, you know sometimes principles of law are so plain that sometimes you will find students say, "Well, I cannot find a single authority upon the subject in the whole United States." Well, of course he can't because it is so plain that it is unnecessary to have any authority on the subject. Now, we say the same thing on this subject, that it is so plain, that it is so universal, that it has been done so universally all over the United States, because every State in the Union has assessment cases, and every State in the Union and every village and every municipality and every State in the Union has had special assessment cases, and their reports are full, not only in our own State, but in every State in the Union—the probabilities are that it is a subject that is more discussed than any other subject, the subject of special assessments, because it affects the personal rights of people to such a great extent; and nowhere do we find that it has ever been challenged that an assistant commissioner cannot be placed upon the stand for the purpose of eliciting information of the character that we desire to elicit in this case. Now, in our own State you cannot pick up a volume of the reports from Volume No. 1 to the very last volume, with probably but a few exceptions, where you will not find assessment cases. It has been the experience of

every lawyer—I don't know whether friend Fallon or Mr. Allen have had a number of these cases, but they probably have—I cannot recall a single case that has ever come to my knowledge where the commissioners of assessment were not called and testified. Now, they say, "Well, the cases in New Jersey—" as they admit there are any quantity of cases in New Jersey where the commissioners have been called, where their testimony has been passed upon by the Supreme Court and the Court of Appeals. Still they say, "Well, that is all true, but it does not appear that it was objected to, and therefore it was not passed upon by the Court." I cannot find any case where there was an objection, where the Court passed upon that question in the State of New Jersey or in any other State—that is, any one of these cases excepting in the State of Illinois. I have read some of those cases last night in the State of Illinois, and I have a few of them here today. Those are all I could find in my office.

The Court. You mean those cited by Hamilton?

Mr. Lichtenstein. Yes. Now isn't it reasonable to suppose that in the State of New Jersey, that it is so fundamentally right that commissioners of assessments can be called, that therefore it has never been raised in any one of these decisions? Isn't it the natural conclusion to come to. You find right in the decisions of this State where the Court says, "Why, it has been the accepted practice of the Bar of the State to do so and so," and they so to speak laugh down an assertion that a certain thing cannot be done merely because you cannot find authority for it, and they point to the universal or general practice of the members of the Bar in doing certain things, because that is precedent, just

as much precedent as is the final decision of the Supreme Court upon the subject. And where has there ever been in this State a question raised about the right to interrogate the commissioners. Mark you, not for the purpose of—using the term that Mr. Fallon used—of inculpating commissioners, not for the purpose—true, as Mr. Fallon says, it would be very bad precedent if we could have, as might happen, with a stretch of imagination, a commissioner to go upon the stand and swear contrary to the terms of his return; in other words, if he has testified under his seal in his return, "I made up this report, I made this assessment," that he should not be permitted to go upon the stand and say, "I did not make up the assessment, my clerk made up the assessment." In other words, that is stultifying himself, that is incriminating himself that is inculpating himself. Those are not the things that we desire to do.

The Court. All right, Mr. Lichtenstein, then we are practically agreed upon it. What do you propose to show by this testimony?

Mr. Lichtenstein. We propose to ask these commissioners certain questions. We desire to ask these commissioners a series of questions. For instance, we desire to ask him what was the basis of his arriving at an assessment in such and such a case for such and such an amount on a certain lot in a certain block? What the elements were that he took into consideration in arriving at that figure of the assessment? What did he at the time he made the assessment consider the land to be worth without the improvement? What elements did he take into consideration in estimating the special benefit against each and every one of these parcels of land? What was the theory of determining the quality of the assessment over

the assessment area? Why an assessment of, as in the sewer case, $960, was placed on each and every lot throughout the entire assessment area; in other words, why was $960 per lot taken as the base figure? And how did they arrive at that figure? And questions of that kind.

The Court. Well, now, Mr. Fallon, I am inclined to think that counsel can show that, because I have to determine whether or not this assessment was fair and just.

Mr. Fallon. I submit that very question—

The Court. Is he not going to impeach their return.

Mr. Lallon. I submit the very question he suggested asking these commissioners he is not permitted by law to ask. That is my insistence in this respect, that he has no right to inquire into the process of reasoning by which they made a certain deduction, any more than an Appellate Court would have a right to ask your Honor by what process of reasoning you arrived at a conclusion. It is a judicial function, not a ministerial one or not an administrative one, and therefore you cannot inquire into the way in which he contemplates doing it. I say in no case of any judicial proceeding can the judicial officer be interrogated as to the process of reasoning by which he arrived at a deduction or conclusion; and that is what he contemplates doing.

The Court. I am not so sure about that, where you have to determine whether a matter is fair and just.

Mr. Fallon. You have to determine that, your Honor, I submit, from the report of these commissioners, unless that report is shown to be wrong by the burden of proof that is cast upon the

other side in upsetting it. If these commissioners have sworn that they did certain things, they have sworn that these assessments were fair and equitable and fair and just, and they have sworn that no property has been assessed more than it has been benefited, they have performed their full duty in that respect, in having so sworn, and have so done. It must be assumed that they performed their duties justly and honestly, because they have sworn to perform them, and they have certified they performed them. Now having so sworn how can it be said that they can be put upon the stand to answer a question which may or may not sustain what they said. Hamilton bears out what I am contending for, because anything they said on that stand would be hearsay. That is what that author says, and that is what the fact is. The best evidence required in this transaction is the certificate showing what they did, and if they go on the stand and say by their testimony other than what their certificate shows, in the first place they are impeaching their certificate, and in the next place they are testifying to hearsay because we have already in the record the report which they have offered in evidence and it is binding upon them. They cannot repudiate that which they have offered in evidence here, and say it is true we offered this in evidence, and it is true therefore everything contained in it is to be presumed to be as that which it purports to be, but nevertheless I made a mistake in introducing that in evidence, I feel I made a mistake in putting it in, and now I would like to impeach it.

The Court. No, I don't think that is the purpose of the offer.

Mr. Fallon. It may not be the purpose, but it is going to be the effect.

The Court. No, I don't think so, Mr. Fallon.

Mr. Fallon. If it won't be the effect, then how can your Honor suppose the testimony which would be adduced contrary to what the report says, how could your Honor accept the testimony and refuse to consider the report?

Mr. Fallon. How could your Honor accept the testimony and refuse to consider the report? I mention that only for the reason that that will be the effect of this course of procedure, if permitted, because if it is not so to be considered then, your Honor must take this report. The law says it shall be *prima facie* evidence of that which it recites, and the burden of the proof according to that, is upon them to show that it is not. Now, if they want to do that, they have got to assume that burden of proof, and not by making the commissioners who made the report stultify themselves. They can't do that.

The Court. I mean, they can't do that.

Mr. Fallon. Suppose Mr. Lichtenstein says, "By what process did you arrive at the rate of $960 for a lot," and he goes on and says something which might, in the judgment of Mr. Lichtenstein or your Honor, indicate that by that process of reasoning. Nevertheless, you have to got to bear in mind that these men, by their process of reasoning they have resorted to, have exercised their honest judgment, and it is their judgment that must be considered here, and not the judgment of the witnesses that Mr. Lichtenstein may bring here.

The Court. Well, gentlemen, this is a pretty close case, and I think I am going to take the testimony, but I am going to say this. I am going to say that I think we ought to proceed very cautiously on it. It is pretty close. I have al-

lowed a very wide latitude in the examination thus far and I have done so because I think under this statute we should, but I think we ought to keep ourselves within as prescribed limits as possible. I am going to permit the testimony to be taken, and I am going to protect the rights of you gentlemen, by giving you an exception to the Court's ruling.

Mr. Fallon. I pray an exception, your Honor.

The Court. If you gentlemen will excuse me, before we go on I have to spend about five minutes with a caller.

Mr. Fallon. Certainly.

(Interruption.)

The Court. Proceed, gentlemen.

JAMES P. LAVERTY, previously sworn, recalled for *Further examination* by Mr. Lichtenstein.

Q I will withdraw the question, the last question that was objected to. I think it was on the record that he was one of the commissioners.

The Court. Suppose you start all over again.

Mr. Lichtenstein. Yes.

The Court. All questions previously asked this witness are withdrawn.

Q Mr. Laverty, you are one of the assessment commissioners mentioned in the proceedings which have been offered in evidence? A I am.

Q On these appeals? A Yes.

Q And you are one of the three assessors who assessed these various appraisals of land for special benefits? A I am.

Q As appears by these various exhibits of maps and reports that have been offered in evidence? A Yes.

Q Let us get the big report. On the Seventh, Eleventh and Fifteenth street sewer, assessment, the first piece of property on the assessment map is in block 65, lots 1 to 34 consisting of 34 lots, assessed to Rebecca Babbitt, the total assessment being $32,640 for sewers; in arriving at that figure—no, just withdraw that—there being 34 lots, and the total assessment being $32,640, it appearing by this map that each and every lot of the 34, consisting of a plot 25 x 100, a regular city lot, would indicate that the assessment was $960 per lot for sewers; is that correct? A That is the way I understand it, yes. It is.

Q In fixing an assessment of $960 per lot on the lots mentioned in block 65, will you tell me, Mr. Laverty, what value did you place on these various lots, without the improvements? A I could not—

Mr. Fallon. I object. One minute, please. I object first on the ground that, if the Court please, this witness' report, or the report of the assessment commissioners shows that the assessment made was made in compliance with the statute, and that it is just and fair, and that the assessment made, as against the particular pieces of property, is just and equitable with respect to the benefit which that particular piece of property is benefited. And next upon the ground that, anything that this witness might say now would be in the nature of hearsay, in the face of that report which has been offered in evidence by the appellants, and further upon the ground that they is no foundation for the testimony, particularly in that there is nothing to indicate that these commissioners considered at all the value of appraisals of property, previous to the making of the assessments.

James P. Laverty, direct.

The Court. I think there is something in that last ground, the last point of Mr. Fallon, that no foundation has been laid.

Mr. Lichtenstein. Oh, if the Court please, that necessarily follows. They must take into consideration the value of the land.

The Court. Well, suppose you inquire into that. Suppose you lay your foundation on it.

Mr. Lichtenstein. Well, ought I have to do that, if the Court please? The fact is, that in order to have—that is one of the elements to be taken into consideration, will be taken into consideration by us for the purpose of determining whether the assessment is a fair and reasonable assessment. Now then, in order to arrive at a conclusion, it is necessary to know what the value of the land was, with the improvements, because, without knowing that, you do not know how much to assess the land.

Mr. Fallon. I submit Mr. Lichtenstein's reasoning is not logical.

The Court. Well, I am going to sustain the objection.

Mr. Lichtenstein. Your Honor will grant me an exception?

The Court. Yes, you may have an exception, and on the ground that no foundation has been laid.

By Mr. Lichtenstein.

Q Did you, Mr. Laverty, in assessing each and every lot in block 65, $960, a lot, for sewers, take into consideration the value, the market value of it, as before the improvement?

Mr. Fallon. I object to it on the ground that there is nothing to indicate that the assessors

were required to take into consideration the market value of the land before the improvement. There is nothing now to show that.

The Court. I will allow the question. You may have an exception.

Mr. Fallon. Exception.

A I did not.

By Mr. Lichtenstein.

Q At the time of the making of this assessment, did you take into consideration the then value of the land?

Mr. Fallon. I object to it.

The Court. Same ruling.

Mr. Fallon. Exception.

The Court. You may have an exception.

A I did not.

Q In making this assessment of $960 a lot on the same property, did you take into consideration that some of the lots were inside lots and some corner lots? A The same condition prevails with all those lots, in that regard.

Q Well, did you take into consideration the fact that the $960 applied to the corner lots as well as inside lots, and that there might be a difference in the value of a corner lot from an inside lot?

Mr. Fallon. I object. May I have an objection to this whole course of examination, so that I won't have to object to every question?

The Court. Yes, you may have an exception to it.

Mr. Fallon. To this whole line of testimony?

The Court. Yes, yes.

James P. Laverty, direct.

A I took into consideration the uniform conditions of the improvement, and the benefits which accrued.

By Mr. Lichtenstein.

Q What were the elements that you took into consideration, in determining that $960 was the fair and equitable assessment against each and every one of these lots in block 65? A The peculiar benefits and advantage would enhance the value of the lots.

Q How did you conclude that $960 would be the enhanced value of the lot by reason of the sewer assessment?

Mr. Fallon. Now, may I? I certainly object to that, because he has got down to the very point to which I objected before, because they have no right to inquire into the process of reasoning but on which they have made their conclusions. First they ask him how, or what were the elements that he took into consideration. Now, having stated that, they now ask him: "How did you arrive at your deduction?" I submit they have no right to ask him that.

Mr. Lichtenstein. I think I will withdraw that question.

The Court. I think you would better.

By Mr. Lichtenstein.

Q Have you stated all the elements that you took into consideration in arriving at this particular assessment?

Mr. Fallon. I object to that on the ground that that will tend to impeach his report, if there are any elements stated in his report that he has not testified to—

The Court. Has he stated here all the elements?

Mr. Fallon. I say the elements which he has stated on the stand—if they are all the elements he would now say he considered and they differ from the report, he would be impeaching his report.

The Court. I will allow this question. You may have an exception.

Mr. Fallon. I also object on the ground it is hearsay; that the report is the best evidence of what was done in that respect.

The Court. I will allow it.

Mr. Fallon. Exception.

A I took into consideration the area benefited by each assessment.

Q Mr. Laverty, in placing the other assessments for sewers in the so-called assessment area of Seventh, Eleventh and Fifteenth street sewer, did you proceed in the same manner as you have already described— A I did.

Mr. Fallon. I object to his characterizing what he did in another matter by stating what he did in this matter.

The Court. He had not finished, Mr. Fallon.

(Question and answer repeated.)

The Court. I will permit it.

Q And did you take into consideration the same elements that you have already described— A Same elements.

Q —concerning the lots embraced in block 65? A I did.

Q On the Seventh, Eleventh and Fifteenth street sewer assessment, Mr. Laverty, is it a fact that the base figure per city lot of 25 x 100 is $960 per lot?

Mr. Fallon. I object on the ground the report is the best evidence on what it is.

The Court. Well, that is a fact, isn't it? Isn't it $960?

Mr. Fallon. I do not know what it is. The report will show.

Mr. Lichtenstein. It is merely a matter of saving time. It is a fact.

The Court. I know that all those lots that I have there—

Mr. Fallon. I do not know that it is a fact.

Mr. Lichtenstein. Well, let us determine it. I have calculated it that way, and I assume it is correct.

The Court. If the witness knows whether it is the fact I will let him testify.

Mr. Lichtenstein. I think the engineer can tell us.

Mr. Fallon. I am going to object to the engineer telling us.

Mr. Lichtenstein. Let him tell you.

Mr. Fallon. You are examining the witness. I object to that question.

The Court. If he knows he may answer it.

Mr. Fallon. I ask an exception. I object on the further ground these sewers are independent systems, built under independent contracts and assessed under independent assessments.

The Court. I will allow it.

Mr. Fallon. Exception.

A Our determination is as appears by the maps—report filed.

James P. Laverty, direct.

Q Did you or did you not take $960 as the figure that you imposed as an assessment upon each and every lot 25 x 100 excepting in cases where old sewers existed?

Mr. Fallon. I object to that on the ground the report itself is the best evidence of what the commissioners did in respect of the amount assessed against the properties, and what they took for a base is incompetent and immaterial.

The Court. I will allow it.

Mr. Fallon. It is fair to assume these men took as a base the cost of the improvement and they went about examining that improvement and they found out how much the property was benefited—

The Court. I will allow the question.

Mr. Fallon. Exception. I can see what he is driving at, but I am trying to protect myself.

A Determined by the special benefits—enhanced values—and the advantage as indicated by the report submitted by the commissioners.

Q That does not answer my question.

The Court. Strike that out. Repeat the question. I do not think he understood.

A I can only answer, the report is the determination of mine and the commissioners.

Q Did you take into consideration in imposing these assessments the cost of the improvement?

Mr. Fallon. I object to the use of the word "Imposing." There is no imposition here. I do not want you to use the word imposing; it sounds bad.

The Court. It is often used in that sense. I will allow it.

A The total cost was obtained from the record of the city clerk, and then the determination of the commissioners was to place it on each lot or parcel of land as indicated in our report.

Q Did you take into consideration the cost of the improvement in making your assessments? A We had that data, obtained it from the city clerk, and had that before us. The cost of each improvement was certified to us.

Q What percentage of the total cost of the improvement was assessed against the city at large—speaking of this Seventh, Eleventh and Fifteenth street sewer system?

Mr. Fallon. I object on the ground that is clearly set out in the report which is filed and in evidence.

The Court. Isn't that so?

Mr. Lichtenstein. Yes; but we want to get on the record some figures.

Mr. Fallon. I am satisfied that you read it from the report.

The Court. Well, is that the fact?

Mr. Lichtenstein. If you want me to spend three, four or five hours, or five days, with Mr. Laverty, I can do it just as well.

Mr. Fallon. We have here the reports and I am willing counsel should read into the record the things he is trying to get out from the witness. Then we will have it all. I am not going to take a chance on the frailty of memory of this witness—if he has any.

The Court. Isn't it a fact it is 72 per cent.?

Mr. Fallon. I do not know. The newspapers have been fixing percentages.

The Court. In his opening he stated that here the other day.

Mr. Fallon. You cannot take everything as gospel truth that he stated in his opening, because some of the things are not so.

The Court. If you gentlemen know that it is the fact, it seems it ought to be admitted now and it will save a lot of time. Would the engineer know that?

Mr. Lichtenstein. Yes.

Mr. Allen. Here it is on the report—72 and 28.

Q The assessment map and report indicates that 28 per cent. of the total assessment.

Mr. Fallon. That is not part of the report. It is written in ink, and I will show by these commissioners that their report is in typewriting. All the commissioners put on there is the dollars and cents. Anybody can mathematically calculate that, and someone took it upon themselves to calculate it and write it on that report. It may have been some of your people for all I know. You had access to it. If your maps are true copies of those why is it not on yours?

Mr. Allen. The report contains the following: "And we do further certify and report that the total amount of the benefits assessed upon land and real estate for said improvement is the sum of $1,765,185, and the amount by which the whole cost of said improvement exceeds the amount of said assessment, to wit, the sum of $686,046.66 shall be paid by the city and the rest by taxation at large."

The Court. That is 28 per cent.?

Mr. Allen. Whatever it is.

Mr. Fallon. That may be correct, but the commissioners never calculated the percentage and made it part of their report. Someone has written on those maps the percentages, and it may be correct. If it is correct I am not going to object to it.

Mr. Lichtenstein. It is so indellibly fixed in my mind, and everybody's mind—I did not know it was there, but I remembered the figures.

Mr. Fallon. The Court can make that calculation.

(Question repeated.)

Mr. Fallon. My objection to that question is based upon the—

The Court. I will sustain the objection.

Mr. Lichtenstein. I will withdraw it, since we cannot agree.

Q How did you determine how much should be assessed against the city at large and how much against the individual property owners? A From the total cost of the entire sewer. After the individual assessments were made, the remainder from that total is the amount placed on the city.

By Mr. Lichtenstein.

Q Mr. Laverty, your assessment report of the Seventh, Eleventh and Fifteenth street sewers shows that the sewer assessments against Block 65 is at the rate of $960 per lot, and that the sewer assessments against property assessed in Block 140 is also $960 a lot, 25x100. In making that assessment did you take into consideration the relative positions of Blocks 65 and 140? A Took into consideration the benefits received.

Q Did you take into consideration the position of these lots in these different districts?

Mr. Fallon. You mean their situation?

Q Yes, the situation. A The benefits received as regards the sewer you are speaking of?

Q Yes. A Regards the sewer.

Q Did you take into consideration the location of the land in arriving at your estimate of $960 per lot? A I took into consideration the benefits received.

Q Did you take into consideration the location of the land? A I abide by whatever that report shows. That is the best information I can give you now.

Q Did you take into consideration the location of the land that you were assessing? A I took into consideration the benefits. That is the answer I make.

By the Court.

Q Mr. Laverty, did you take into consideration the location? A I cannot answer that for the reason that that report shows our determinations, and I abide by that report.

By Mr. Lichtenstein.

Q Will you tell us whether you took into consideration the location of each and every parcel of land that you assessed? A I examined every parcel of land in that territory.

Q That is not what I asked you. Did you take into consideration in arriving at your figure of $960 on a lot 25x100 for sewer purposes, the location of the lot?

Mr. Fallon. I object to it upon the ground that the report certifies that they did take into consideration the location of the lots, and that being so, that he cannot impeach the report in that respect.

The Court. Well, I will allow him to answer the question.

Mr. Fallon. Exception, please.

The Court. Yes, you may have an exception.

A By examining every parcel of land in the territory.

Q That is your only answer, Mr. Laverty? A Yes.

Q Did you take into consideration in imposing an assessment of $960 a lot for sewer purposes in Block 65, the use to which the land in Block 65 could be put?

Mr. Fallon. I object on the ground that there is no presumption of law which would warrant him in taking that into consideration in making the assessment.

The Court. I will allow him to answer it. You may have an exception.

A I took into consideration the benefits which would accrue. That is the fact.

Q Did you take into consideration the uses to which that land could be put?

Mr. Fallon. I object to that upon the ground that the report shows that he took into consideration the benefits accruing to the property and its enhancement of the value and the extent of the adaptability of the property to the use.

The Court. I will allow the question. You may have an exception.

Mr. Fallon. Exception.

A I cannot at the present time tell you what particular factor was involved in each individual lot.

Q What do you mean by saying that you took into consideration the benefit received by each lot? What do you mean by benefit? A The benefit which any reasonable man would expect from a sewer system.

Q How did you determine that $960 would be the benefit that a reasonable man would expect by reason of the sewer?

Mr. Fallon. I object upon the ground that the report speaks for itself as to how it was deter-

mined, and that any statement of this witness now at this time would be hearsay and tending to impeach his report.

The Court. I will allow it and you may have an exception.

Mr. Fallon. Exception.

A I determined that was an equitable amount for to assess that property for the benefit received.

Q Well, how did you determine that it was equitable? A That was a matter which was under discussion at the time. In the particular instance I cannot recite.

Q Well, what elements did you take into consideration in determining that it was an equitable assessment?

Mr. Allen. He has already testified to the elements. He has already testified the elements were the enhanced value of the lot received—

Mr. Lichtenstein. I object to Mr. Allen telling him what he said.

Mr. Allen. This is the testimony.

The Court. I understand what his testimony was.

Mr. Allen. This is his witness.

The Court. He has testified to that, Mr. Lichtenstein.

Mr. Allen. He has given a number of elements.

Mr. Lichtenstein. Never mind, you don't have to tell him what he testified to.

Mr. Fallon. You have no right to bring it out again. We object to your asking the same question twice where it has been answered once.

Mr. Allen. Must be some merit in that.

Q Mr. Laverty, turning to the assessment for benefit received as appears by this assessment map, Monroe

street, Eighth to Ninth, Madison, Thirteenth to Fourteenth, Jefferson street, Thirteenth to Fifteenth, Adams street, Tenth to Fifteenth, Grand street, Eighth to Ninth street, Grand street, Tenth to Eleventh, Grand street, Thirteenth to Fifteenth, Sixth street, Monroe to Jackson street, Ninth street, Monroe to Adams, Tenth street, Jefferson street to Madison, Twelfth street, Monroe to Adams street, Fourteenth street, Madison to Clinton street. Taking the first assessment that appears upon this assessment map, Block 114, Lot 1, assessed to Barr-Thaw & Frazer, grading and paving $618, how did you arrive at the figure of $618 as being the amount to be assessed against that land for paving? A That is the determination of the commissioners.

Q How did you arrive at that figure? A Why, considering what the special benefits were, the advantages, and the enhanced value of the property.

Q And how did you determine what the enhanced value of the property was? A Its accessibility, conditions of that type.

Q Did you take into consideration the market value of the land before the street improvement was made? A I did not.

Q In making the assessment of $618 for this lot or against this lot for street paving, did you take into consideration the location of the land? A I took into consideration every parcel of land along that, therefore that was among them.

Q Did you take into consideration the particular location of that particular lot? A Undoubtedly for the reason that I stated, every parcel of land was inspected.

Q Did you observe, and I ask you whether it is the fact that $618 per lot was taken of your base figure for assessments for street paving?

Mr. Fallon. I object.

James P. Laverty, direct.

Q In the area embraced in Blocks 114, 115, 121, 111, 112, 113, 150, 151, 109—apparently throughout the assessment area. Do you recall whether that was the figure or not, Mr. Laverty?

The Court. Do not answer.

Mr. Fallon. Objected to on the ground that counsel is unwarrantedly assuming something to be a fact, which does not appear by this evidence or this case so far to be a fact, that is, that there was any base figure which this witness took into consideration.

The Court. He is asking if it was the base figure.

(Question repeated by stenographer.)

Mr. Fallon. He is assuming something is a fact that is not a fact. This witness said he assessed each lot what it was worth. Counsel is trying to show these commissioners arbitrarily took a certain figure as being proper to be assessed against each lot, and it did not do any such thing. I say there is nothing in the record to show that they did.

The Court. Withdraw that question, so there will be no misconstruction about it.

Mr. Lichtenstein. Yes. It is a matter of calculation anyhow. It is a mathematical demonstration.

The Court. Yes, it is.

Mr. Lichtenstein. It is plain upon the face.

Mr. Fallon. That being so, you ought not to assume something that is not so.

Mr. Lichtenstein. We are trying to save time.

Mr. Fallon. You do not lose anything.

Mr. Allen. You are trying to get that arbitrary calculation.

Mr. Fallon. My friend is obscessed with the idea that this assessment was derived from an arbitrary calculation.

Mr. Lichtenstein. I am not obscessed with anything. I am not subject to obscessions. We are all able to read and reason, and these records show that what I stated is a fact, that it was $618 per lot.

Mr. Fallon. You used it—you said it is a base figure.

Mr. Lichtenstein. I do not mean to impute—you can draw your own inference, but all I want is to get on the record something, so that we won't have to do a whole lot of calculating. But we will do it.

The Court. I guess there is no dispute that it was a common figure.

Mr. Fallon. Yes. I objected to the term base figure. If he wants to show that figure was the result arrived at after their determination as to what the assessment should be, that is a different thing.

Mr. Lichtenstein. I don't want to do that.

Mr. Fallon. He don't want to do that, although that is what he needs. He would like to have it the other way.

Q Did you take into consideration in making your assessments for street paving under this assessment map or after that, the location of the respective parcels of land? A Each individual parcel of land was determined upon by the commissioners.

Q Did you take into consideration the fact that the land abutting the street improvement in Block 65 might be more valuable than the land abutting in Block 122, for instance?

Mr. Fallon. I object. I submit, if the Court please, that the question is argumentative, and it is his own witness.

The Court. I think that is so, Mr. Lichtenstein.

Mr. Lichtenstein. No, it is not.

The Court. You say, might be more valuable.

Mr. Lichtenstein. That is not a question of argumentativeness; it is a question of illustrating and asking the commissioner to tell us a fact.

Mr. Fallon. I object to the fact.

The Court. If he takes into consideration the values of the respective parcels, but the question is whether—

Mr. Lichtenstein. Let us put it this way. I will withdraw the question.

Q Did you take into consideration in making your assessments that one piece of land in front of which an assessment was made, was more valuable than another piece of land?

Mr. Fallon. I object to it upon the ground that it contains and unwarranted—what may be possibly an unwarranted assumption of fact, that one piece of ground may be more valuable than the other, and the question is leading. He is asking him what he took into consideration.

The Court. The leading part of it is in the discretion of the Court, and I am trying to save time, and I am going to allow it.

Mr. Fallon. Your Honor allows an exception?

The Court. I will give you an exception, yes.

A I took into consideration each individual parcel of land.

Q Will you answer the question, please?

(Question repeated by stenographer.)

Mr. Fallon. He answered that, saying he took into consideration every piece of land. I submit that the answer is proper.

The Court. He can answer it categorically. He can answer yes or no.

Mr. Fallon. I object to him answering that categorically.

The Court. He may answer that.

Mr. Fallon. Your Honor gives me an exception.

The Court. It is susceptible of the answer, Mr. Fallon.

Mr. Fallon. Not the way I view it. Your Honor has said you would allow the question so far as being leading is concerned, but I say it relates to an unwarranted assumption of fact, that one piece of property may be more valuable than another. He has not distinguished where the locations are or or wherein it might be more valuable.

The Court. All right. Read the question.

(Question repeated by the stenographer.)

Mr. Fallon. Your Honor sees the force of my objection, that it was more valuable. He is assuming that one piece of land is more valuable than another.

The Court. Not necessarily. He is asking him whether he considered whether it was, whether he took into consideration the fact that one was more valuable than the other, if it was, of course.

Mr. Fallon. He has not stated that. I object to the question and ask an exception.

The Court. Yes.

A I can only answer I took into consideration each distinct parcel of land and with the Commission reached a

determination as to the values which is disclosed and I abide by the reports and by the maps on file.

Q In arriving at the assessments for street paving under the assessment map against the land abutting the improvement on Block 123, can you tell us or will you tell us the value you placed, the market value you placed upon that land before the assessment?

Mr. Fallon. I object on the ground that this witness said he did not put the market value on any land.

The Court. He has already so testified.

Mr. Lichtenstein. Yes.

Q Will you tell us whether you considered in making your assessment that the land abutting the improvement in Block 116 was more valuable or less valuable than the land abutting improvements on Block 66?

Mr. Fallon. I object.

The Court. Same ruling. I will give you an exception.

A I can only answer that each individual assessment was based on the condition which presented itself to the Commission when they were under consideration.

Q Will you repeat the question?

(Question repeated by stenographer.)

A I cannot answer that question at the present time.

Q Will you tell us whether or not you considered the land which abuts the improvement in Block 153 was considered by you to be more valuable than the land which abuts the improvement in Block 106? A I cannot answer that question, only as previously stated.

Mr. Allen. The witness has already stated he did not take into consideration the market value of this land prior to the improvement being made.

The Court. Well, this question is a little different.

Mr. Allen. How is it?

The Court. Whether it is more valuable or less valuable.

Mr. Allen. Isn't that the same thing? If he did not take into consideration the market value, how did he make a comparison.

By Mr. Lichtenstein.

Q Did you take into consideration in the paving improvements, and fixing the figure, as an illustration, on Lot 22, on Block 108, at $618, the market value of the land with that assessment, or the market value of the land after that improvement was made?

Mr. Fallon. Well, I object to that.

Mr. Lichtenstein. Please read that question.

(Question read.)

Mr. Lichtenstein. I will withdraw that. I will reframe it. In making your assessment, on Lot 22, on Block 108, for the improvement by reason of the grading and paving, $618, did you take into consideration what that land would be worth in the market, with that improvement added.

Mr. Fallon. I object to it upon the ground that the record speaks for itself, as to what they did, as to the enhanced value that they considered that this assessment gave to the property, and that that necessarily means what the agreed market value would be before, in the beginning. He says that he did not establish any market value in the beginning.

The Court. He did not take the market value into consideration. Well, I will allow this ques-

tion, the same as before. You may have an exception.

Mr. Fallon. Exception.

A That the amount placed on that improvement was the amount that we considered any reasonable man would pay for the improvement.

Q Pay for the improvement? A The only answer I can make.

Q When you say that the assessment was made upon the theory that it was an amount that a reasonable man would pay for the improvement, who do you mean would pay for it, the owner of the land?

Mr. Fallon. I object to that. We know what the law is, a reasonable man and a prudent man. I object to him interpolating something in this witness' mouth that he has not said. I object to him saying who would be the reasonable man who would pay for it. Now, some of us may think we are reasonable, and others think we are unreasonable, but we know in law, a reasonable man means a reasonably prudent man, situated under circumstances as would be in this particular instance.

Mr. Lichtenstein. That is the question I am asking him.

Mr. Fallon. You are asking him whether he means by a reasonable man the owner of the property. You may be the owner of the property, I may be the owner of the property. You may think the expense was fair and I might think it unfair, and we are both wrong.

The Court. Read the question.

(Question read.)

Mr. Fallon. I object to it.

The Court. I will allow that. It is very apparent—

Mr. Lichtenstein. Of course, I don't know who he means.

Mr. Fallon. Well, all right, allow me an exception.

The Court. Yes.

A I was not interpreting the mind of the owner, Mr. Lichtenstein.

By Mr. Lichtenstein.

Q Well, whose mind were you interpreting? A A man who would have work done and who would pay for the improvement, considers the advantages, considers the enhancement, the peculiar benefits which would accrue to him.

Q Did you, in making the assessment of the $618 per lot for the improvement in question, take into consideration the value, the market value of land with that improvement?

Mr. Fallon. I object, upon the ground that he is now addressing his question to the general property, whereas his previous question was limited to a particular lot.

Mr. Lichtenstein. I am referring to that particular lot, Mr. Fallon. I will confine it to that particular lot.

The Court. Answer the question.

A I did not presume to value the property.

Q What do you mean by the term enhancement of the value, Mr. Laverty? A Increase in value.

Q Increase in value to whom? A To whomsoever might be interested in the property.

Q Well, how did you determine that $618 would be the amount that the land would be increased in value?

Mr. Fallon. I object, upon the ground that the report speaks for itself, and he says that it was upon his collaboration of the results of the commissioners, and after viewing the property and studying the property throughout.

The Court. I will allow it.

Mr. Fallon. Exception.

The Court. Yes.

A The determination of the commissioners that that was the reasonable price to assess for that improvement.

Q Well, what was the base of that determination? A I am unable to say that. It was the composite view of the members of the Commission.

Q Based upon what facts? A The consideration of the location, consideration of the property, consideration of the different elements involved, when they particularly treated of that property.

Q In making the assessment against all—each and every other piece of land embraced in this assessment, as represented by this report and assessment map, Mr. Laverty, for improvements, the title of which map I have already dictated into the record, did you follow the same course as you have already outlined?

Mr. Fallon. I object. Now—

A Yes.

The Court. Well, he says yes.

A Well, the same consideration, the composite views of the commissioners.

Q Now, will you take up very shortly, with the other assessments—well, take the assessment as appears by the assessment report and map, entitled Jefferson street, Eighth to Thirteenth street, Grant street, Eleventh to Thirteenth, Twelfth street, Clinton to Adams street, Newark street sewer from Willow avenue west to the

city line, Adams street sewer, west from Newark street to Second street. In making the various assessments which appear upon this report, Mr. Laverty, did you proceed in the same manner as you indicated in making your assessments, on the Seventh, Eleventh and Fifteenth street sewer system, and the street paving system in the other report, that I referred to? A Determined on the same process of reasoning.

Q Yes. Now, is there another one? Let's pass to assessment report and map, which is entitled Harrison street, Ferry to First street, Second street, Harrison to Jackson, First street, Monroe to Jackson street, Jefferson street, Fifth to Seventh, Madison street, Ninth to Thirteenth, Clinton street, Twelfth to Fifteenth, Fifth street, Willow to Madison street, Harrison street sewer, and Paterson avenue sewer. In making your assessments, for these various improvements, did you proceed in the same manner and take into consideration the same elements that you referred to in connection with the Seventh, Eleventh and Fifteenth street sewer system, and the assessments to which you have referred, in the course of your testimony? A Determination was reached by the same process of reasoning.

Mr. Lichtenstein. I think that is all, Mr. Laverty.

Cross examination by Mr. Fallon.

Q Mr. Laverty, in your work performed in the assessments of the various properties, in respect to which you have been interrogated, did you and your fellow commissioners, before making the assessment, before giving any consideration to the matter, examine the entire work and view all lands, and real estate in the vicinity of the improvement, which might have been considered as benefited by it? A Yes.

Mr. Lichtenstein. One minute. I object to the question, if your Honor please, we consider—

The Court. Well, read the question.

(Question read.)

The Court. Well, what is the objection to that question?

Mr. Lichtenstein. If the Court please, I object upon this ground. The report of the commissioners carries a certain weight under the law. We have a right, we contend, to call the witnesses, and—that is, the commissioners, and we contend in calling them we are in effect cross examining them on their reports. Therefore, it is our view that the other side has no right to cross examine them. They have no right to put leading questions to the witness.

The Court. Well, if that is your objection, that it is a leading question, why I will allow it. It is in the discretion of the Court. I do not think there is anything objectionable about the question.

Mr. Lichtenstein. Well, Mr. Fallon is reading, is putting the question into the mouth of the witness, and I think it is leading.

Mr. Fallon. No, I am asking him whether he did not do certain things.

The Court. Well—

A I did.

Mr. Lichtenstein. Your Honor will grant me an exception?

The Court. Well, I do not think there is an exception to a leading question.

Mr. Lichtenstein. Well, our objection is that counsel has no right to cross examine the witness.

The Court. Well, then your objection is not that it is leading.

Mr. Lichtenstein. Both.

The Court. Well, on the ground that it is leading, you are not entitled to an exception.

Mr. Lichtenstein. Well, but what about the cross examination—

The Court. But on the other ground I will allow you an exception. Read the question.

(Question read.)

By Mr. Fallon.

Q Did you and your fellow commissioners also examine all lands and real estate in the vicinity of the improvements, about which damage might be said or claimed to have accrued by reason of making of the improvement?

A I did.

The Court. Well, that does not quite answer, Mr. Fallon. You asked whether he and his fellow commissioners did, and he says that he did. Did you and your fellow commissioners do it?

A Well, that is subject to an explanation.

Mr. Fallon. Well, make your explanation.

The Court. What is it?

A Why, when this commission was appointed, on October 13th, we took the oath, and filed the oath, and on October 17th, we organized. The date of organization, that evening rather, I had been under a doctor's care, and I was ordered to undergo a surgical operation. The next day before my going to the hospital, I examined all that property, and I was expecting to be away from eight to ten days, but instead of that I was confined in the hospital for four weeks. So I did not return and collaborate with my fellow commissioners, my associates,

again until the latter part of November, I think it was—about November 28th, I returned, and then I had the first meeting again with them, on December 1st, in the—that is a formal meeting. We had in the meantime conferences; went all over the different phases of the matter, took up different mooted questions, and consequent thereto we had occasion then, before we filed our report, we determined to make—to go over the ground again, and that time I was with my fellow commissioners.

Mr. Fallon. All right. Now, just read him that last question again, please. You will be able to answer it now.

(Question read.)

A We did.

Q Did you and your fellow commissioners fix upon a time and place wherein you might hear all persons interested to present themselves to be heard on the subject matter of the assessment? A We did.

Q And did you and your fellow commissioners meet from time to time, for a number of times, in the Hoboken City Hall, to hear such objections? A With that previous explanation, I will say we did.

Q Do you recall Mr. Lichtenstein and other lawyers appearing before your Board to make objection to the assessment? A December 1st, I think.

Q And did you or your fellow commissioners accord those who desired to make objections a full opportunity to do so?

Mr. Lichtenstein. I object to the question as calling for a conclusion of the witness.

The Court. Well, I will allow it.

Mr. Fallon. Exception.

The Court. You may have it.

A We called upon all those who had objections, and took the proper means of advertising.

Mr. Lichtenstein. I ask that that answer be stricken out. One reason—

The Court. Yes.

Mr. Fallon. Well, taking the proper means of advertising, of course—

The Court. Yes; that has got to be stricken out.

Mr. Fallon. That is a conclusion of law.

The Court. Yes.

Q You sat for a number of days with your fellow commissioners and heard objections, did you? A Yes.

Q At that time, did Mr. Lichtenstein appear as one of the lawyers before your body, making objections? A Mr. Lichtenstein did, yes.

Q Can you recall any of the other lawyers who are here today, who also appeared before you? A My recollection is Mr. Herr, Mr. Hopkins—I did recall them.

Q Do you recall Mr. Stover? A I can't recall at the moment whether Mr. Stover was present at that time. He may have been before me.

Q Can you recall Judge Besson being there? A Mr. Besson, and I think Mr. Pierson.

Q Mr. Pierson? A Yes, it seems to me Mr. Pierson was there, too.

Q And do you recall also that those objectors had before your Board Charles Singer, and some others, who gave some objections? A I recall Mr. Singer. I recall Mr. Singer.

Q Yes, and had the city clerk certified to you the cost—to your commission the cost of the improvements, the various improvements? A Yes, I stated that—

Q And had you that before you when you undertook the consideration of the assessments, that should be applied to the several properties? A We had.

Q And that statement, of course, was submitted, and is set out in your report for this hearing, in this matter? A The report filed with the City Commissioners of Hoboken.

Q After having ascertained through the certification, through the city clerk, to your Board, the entire cost of the improvement, did your Commission then undertake to make a just and equitable assessment upon the property?

Mr. Lichtenstein. I object to the question as calling for a conclusion of the witness. He ought to state facts.

Mr. Fallon. No conclusion about that.

Mr. Lichtenstein. I say, it is the language of the statute.

Q What did you do. Tell us what you did? A Well, we—following the hearings, we conferred and expressed our several opinions, and then determined the amounts to be assessed against each individual piece of property.

Q Did you and your fellow commissioners in the consideration of the matters which you had before you, and before making your assessments, consider and discuss the interests of all persons concerned in the assessments which were before you, as well as the value of the lands, and real estate benefitted? That is the question.

Mr. Lichtenstein. I object to the question upon the ground that the question calls for a conclusion of the witness on a great number of subjects. We are only interested in the facts, not a conclusion of the witness.

The Court. Repeat the question.

(Question repeated.)

Mr. Lichtenstein. That is all a conclusion. They are all conclusions. What he may consider a discussion may not be a discussion.

The Court. I will allow it.

Mr. Lichtenstein. And it clearly in my opinion is one which calls for a conclusion of the witness.

The Court. I will allow it.

Mr. Lichtenstein. Exception.

A We did.

Q Did you confer with your co-commissioners on the subject matter of inquiry that was before you, Mr. Laverty? A I did.

Q After your conference and after the hearing of the objectors, did you and your fellow commissioners determine upon an assessment? A We did.

Q And the amount of your assessment so determined upon, is that as it is set forth in the reports submitted? A In the several reports and documents filed therewith.

Q Did you as a result of your conferences and several hearings of objectors, discuss as to whether or not there had been any damages result from the improvement? A We took into consideration the feature of damages as well as benefits.

Q Did you in your report determine there were no damages? A We determined there were not any damages.

Q In your report you certified that the total amount of benefits assessed upon the land and real estate for the improvement is the sum mentioned in the several reports? A Yes.

Q You also recited that the amount by which the whole cost of the improvement exceeds the amount of the assessments, as you declared them to be, and the amounts of which were sent out in the reports, should be paid by the city and raised by taxation at large? A The difference between the amount we determined against each property and the total cost we determined should be assessed by the city.

Q Were the amounts which you determined to be the cost of the work over and above the amount of the assess-

ments as determined by you, found by you and your commissioners to be the excess over and above the benefits to the particular properties? A Yes, sir.

Q Did you in your conference with your fellow commissioners and in your determination of the matter as evidenced by your report, conclude in your judgment that in each case that was submitted to you and considered by you, that you found the assessment as made by you against each particular parcel of property to be as near as may be, in proportion to the peculiar benefit or advantage or increase in value which the respective lots or parcels of land and real estate which you considered were deemed by you to have received by reason of the improvement?

Mr. Lichtenstein. I object to the question as calling for innumerable conclusions of the witness.

The Court. I will allow it.

Mr. Lichtenstein. Exception.

A We did.

Q In the report submitted and filed it is recited that in no case has any property or owner thereof been assessed at the amount actually and peculiarly and specially derived from the improvement and the benefits conferred upon the land; was that the result of your determination after conference with your fellow commissioners? A It was.

Q And as a result of your investigation of that matter? A It was.

Q And did you pursue that same course and procedure with respect to all of the improvement? A With every one.

Mr. Lichtenstein. Same objection—as calling for a conclusion of the witness.

The Court. He has answered it.

The Witness. It was.

Q You have stated in answer to Mr. Lichtenstein, certain elements which you took into consideration in your determination of the justness of the assessment. I ask you, could there have been other elements which you considered at the time which you may not now recall, which you then took into consideration of the question?

Mr. Lichtenstein. I object as immaterial, irrelevant and incompetent—whether there may be.

The Court. I will sustain the question on the question of what there may be. "May"—that is too much of a possibility. He may testify as to whether there were any others than he has testified to.

Q Your statement that you made in answer to Mr. Lichtenstein's question, that you took into consideration what a reasonable man would expend in the making of an improvement in the front of his property—I believe Mr. Lichtenstein then was referring to a street pavement—did you pursue that same course of procedure and reasoning in respect to the sewer improvement also? A With every piece of property we considered.

Q And also as to the sidewalk assessments? A Every feature of those assessments on improvements in Hoboken.

Q You examined, I understand, all of this property; you went through it all? A I did.

Q And in your consideration of the amount that should be assessed against each separate parcel of property did you consider the similarity of the lots located here and there along the line of the improvements? A Uniform conditions.

Q Were there some instances where lots were not 25x100, that you recall? A Those were apportioned according to the dimensions.

Q Did you and your fellow commissioners before making this assessment determine upon an area which you in your judgment and the judgment of your fellow commis-

sioners considered was receiving the benefit from the improvement? A Yes.

Q After having determined upon that area did you then, with your fellow commissioners, determine upon what in your judgment the improvement was that each parcel of land within the area was benefited? A We did.

Q Can you recall at this time all of the elements that you took into consideration in collaboration with your fellow commissioners in making the assessment at the time you made it? A I cannot. I stated in a previous answer there that there were different factors involved which came up in the matters of discussions and so forth, and conferences.

Q Then you do not mean to say that the elements that you have answered in reply to Mr. Lichtenstein's question are all of the elements which you then considered? A I say they are only those which I can now recall.

Q Do you recall whether in your discussion with your fellow commissioners there was a minimum value stated by the commissioners to be for the various lots throughout the improvement?

Mr. Lichtenstein. I object to the question. The witness has already stated—

The Court. I will allow it.

(Question repeated.)

Mr. Lichtenstein. Which improvement do you refer to?

Mr. Fallon. Various improvements. I do not want to limit myself to one improvement—taking it as a whole.

A I cannot recall that, Mr. Fallon.

Q All right. Mr. Laverty, you have had some experience in assessment work previously, have you not? A Yes.

Q What was your experience? A On the Ravine Road sewer.

Q How long ago was that? A Thirty years ago.

Q That is the sewer leading from Hoboken to Jersey City? A Yes.

Q Any others that you recall now? A Making determinations as regards values and existing sewers in conjunction with Mr. Whittemore, and I think Mr. Burhorn.

Q That was appraisal rather than assessment? A Yes.

Q Have you had any experience in assessment work other than the Ravine sewer and this appraisal work? A I cannot say that I have.

Q You have lived in Hoboken how many years? A Thirty-five years.

Q You are quite familiar with this property in the vicinity of where the improvements were made? A I am acquainted with all that property.

Q You, as a matter of fact, own considerable property, or are interested in considerable property, in that vicinity? A Yes.

Q For how many years have you been so interested? A Twelve or fifteen years.

Q And you were secretary one time to the Martin Act Commissioners in Hoboken? A Quite right.

Q As such, do you recall that the Martin Act Commissioners had much to do with the property in the northwestern section of the city where these improvements are located? A At different sections of the city.

Q At that time did you have occasion to observe the conditions of that property? A Yes.

Q And since then have you observed quite frequently the condition of the property from time to time? A I have.

Q Has that property improved in late years to any great extent? A Yes, much of it.

Q It is used principally for what purpose—residential or commercial? A Some of the property that I have gone over—

Q The northwestern section of the city particularly I refer to. A The meadow section, is that what you refer to?

Q Yes, what is called the meadow section. A There are many of the lots that were flooded with water, inundated with water, unapproachable.

Q You mean years ago? A Yes.

Q As a property owner in that vicinity, can you say what the particular difficulty was in inducing manufacturers and others to locate in that property and thereabouts? A The streets were not produced beyond the settled portion of the city, and they were unpaved, many of them, many without any sidewalks.

Q Did the property have sewer facilities for manufacturing plants? A Many of these sections did not.

Q Do you know whether or not as a fact the question of the construction of a sewer system in this location where this sewer system was located has been agitated for the past thirty or forty years in Hoboken? A I do.

Q You have been also Port Warden of the City of Hoboken? A Yes.

Q For how many years did you hold that position? A Twenty years.

Q You were also clerk to Recorder Stanton while he was Recorder of the City of Hoboken? A Yes.

Q How many years did you fill that position? A Six or seven years, something like that.

Q How old are you, Mr. Laverty? A Sixty-three.

Q Mr. Laverty, as a result of your collaboration with your fellow commissioners and after the hearing of objections by parties in interest, can you say whether or not you and your fellow commissioners thereafter changed some tentative assessments that you had previously had in mind? A We differentiated; yes, I recall that.

Q And as a result of the hearings do you recall that there were substantial changes made— A We made reductions.

Q —in the proposed assessments? A Reductions and exceptions, yes, I recall were made.

Q Do you recall the Hoboken Land & Improvement Company property known as the terminal buildings, north of Fourteenth street, Hoboken? A Yes.

Q Do you recall that that property was at first considered to be properly included within the assessment—I mean before you made your final determination? A That was under consideration.

Q I mean tentatively it was agreed, without being finally agreed that it should go in? A That I cannot—

Mr. Lichtenstein. I object to what was done at one time. We are only concerned with this assessment.

The Court. He says he cannot say.

Q Do you recall that your Commission excepted from the assessment the property of the Hoboken Land & Improvement Company known as the terminal buildings over the objection of the corporation attorney of Hoboken?

Mr. Lichtenstein. I object.

A I do.

Mr. Lichtenstein. I object to the question as immaterial, irrelevant and incompetent. We are concerned about the assessments which are before the Court and not concerned about the objections of counsel.

Mr. Fallon. My purpose in showing it is to show the fair consideration that was given to these matters, and I want to show that as a result of their fair consideration, finally they omitted from their assessment that which they had previously partially determined should be included in it. You are questioning the fairness of these commissioners. I want to show their fairness.

The Court. He is not questioning their fairness; he is questioning the fairness of their act. I will strike out the answer and I will sustain the objection and give you an exception.

Q Was the property of the Hoboken Land & Improvement Company known as the terminal building situated north of Fourteenth street, the subject of discussion between you and your fellow commissioners—

Mr. Lichtenstein. I object.

Q —as to whether or not it was proper to be assessed?

Mr. Lichtenstein. One moment. I object to the question upon the ground that that property is not the subject of assessment and is not involved in this issue.

The Court. I sustain the objection.

Mr. Fallon. Mr. Lichtenstein is complaining that property which should be assessed is omitted. I am just driving back into his own stable.

The Court. Property that should be assessed is omitted?

Mr. Fallon. Yes; he said in his opening that considerable property that should have been assessed is omitted.

The Court. I will allow that, then.

A When I made the remark, "the mooted questions," that was one of the mooted questions I had in my mind. When I returned on the day I speak of, that was brought before me particularly by my fellow commissioners, and all the facts which had been collected were presented for my consideration; every phase of it was under consideration, and we then determined by vote to exclude it from the assessment.

James P. Laverty, cross.

Mr. Lichtenstein. Do I understand that Mr. Fallon desires to substantiate the statement that I made, namely that there were lands which should have been assessed and were not assessed?

Mr. Fallon. I am not trying to substantiate anything.

Mr. Lichtenstein. Unless that is his purpose I object to the question.

The Court. The question has been allowed and answered.

Mr. Lichtenstein. He proceeded upon the theory that he was going to show that there is other land which is the subject of assessment which is not assesed. If that is his purpose I am willing to permit it to stand; otherwise it should not stand. It has no purpose.

Mr. Fallon. I am endeavoring to deny on the part of the commissioners the statement that any property which should have been assessed has not been assessed.

Mr. Lichtenstein. Then, since this property was not assessed and Mr. Fallon claims it should not be assessed, I say it has no place in this record.

The Court. The question has been allowed and answered. You may have your exception. I will let it stand.

By Mr. Fallon.

Q Do you recall, Mr. Laverty, that on the assessment map there are marks evidencing that the properties to which I have referred may be connected, if the property owner wishes to connect with this Fifteenth street sewer?

Mr. Lichtenstein. I object to the question, if the Court please. The engineer distinctly stated

yesterday that this system was not designed to take care of sewerage flowing east of Garden street.

The Court. What do you say to that, Mr. Fallon?

Mr. Fallon. I say to your Honor that Mr. Lichtenstein is not going to bind the City of Hoboken by Mr. Whittemore's statement. I say in response to that, that this plan, this sewer plan was not devised by Mr. Whittemore, but by Mr. Fuertes, and his plans and his specifications govern Mr. Whittemore's statement. Beyond that, that is not the fact either, what has just been stated, because I have got a letter in my papers to show it.

Mr. Lichtenstein. Then if that is not a fact, Mr. Fallon must admit—

Mr. Fallon. I say it is not a fact what Mr. Whittemore said.

Mr. Lichtenstein. Then Mr. Fallon must admit that there is a huge area in the City of Hoboken which was not assessed and should have been assessed.

Mr. Fallon. No, but what Mr. Fallon—

Mr. Lichtenstein. You cannot both eat the cake and keep it.

Mr. Fallon. What Mr. Fallon's present opinion is of the matter is one thing, and the judgment of the commissioners is another, and they exercised their honest judgment, therefore they overruled Mr. Fallon.

The Court. To save time I am going to allow the question.

Mr. Lichtenstein. Answer the question.

(Question repeated by stenographer.)

Mr. Allen. I object to it as calling for the conclusion of the witness.

The Court. I will allow it and you may have an exception.

A In my opinion it should not be included in that assessment.

Q Then I refer you, Mr. Laverty, to some marks—

Mr. Lichtenstein. What was the answer?

(Answer repeated by stenographer.)

Q —which appear on page 13 of Map 1, and ask you if you recall whether or not these marks were called to your attention in making the assessment, with respect to the utility, with respect to the ability of the property of the Hoboken Land & Improvement Company, called the Terminal Buildings, utilizing this Fifteenth street sewer?

Mr. Lichtenstein. I object, and I ask Mr. Fallon now whether it is his desire to attack and impeach the report of these commissioners.

Mr. Fallon. I say it is not, Mr. Lichtenstein, and I am just referring to a demonstrable fact, I am pointing to a demonstrable fact.

Mr. Lichtenstein. Mr. Fallon is taking up the very thing he said we had no right to do, and one of the things which I did not do. He is now directly and deliberately attacking the report and the sanctity of the report which he says that nobody could attack, and which your Honor said should not be attacked.

Mr. Fallon. I say in all fairness to the Commission, my personal opinion was one thing, but the commissioners' opinion is another, and they manifested their own opinion.

Mr. Lichtenstein. We are not concerned with the opinion of Mr. Fallon.

Mr. Fallon. I agree with you.

Mr. Lichtenstein. He is endeavoring now to impose his own opinion and his superior knowledge of what should go into an assessment upon these commissioners. He is trying to demonstrate that in court today.

The Court. Just repeat the question.

(Question repeated by stenographer.)

Mr. Lichtenstein. He is trying now to jam down the throats of this Commission something which he thinks ought to go in, which the Commission have said should not go in.

Mr. Fallon. I absolutely repudiate the idea.

The Court. I will allow the question and you may take an exception.

Mr. Lichtenstein. Exception.

A My attention was called to it.

Q Was Mr. Lichtenstein present when the matter was discussed, do you remember? A That I do not recall.

Q What information had your Commission as to the purpose of these appurtenances indicated by these marks to which I have called your attention?

Mr. Lichtenstein. I object to it as being irrelevant, incompetent and immaterial, and not cross examination.

Mr. Fallon. I submit—

Mr. Lichtenstein. And has nothing to do with the issues involved in this appeal, and the land in question is not the subject of assessment, was not assessed and cannot be questioned.

Mr. Allen. But the Court may assess it.

The Court. I will allow it. You may take the exception.

A My contention was that it did not represent what you say, Mr. Fallon.

James P. Laverty, re-direct.

Q What information did you get as to the purpose of those annexations on this sewer? A Well, I differed with the information.

Q What was the information you obtained as to the purpose of those annexations? A Well, the engineer talked about that being for the purpose—one purpose, and I contended that that is only simply a condition south of that.

Q Well, I mean there are appendages or appurtenances to the sewer which connections may be made with at these points? A I did not agree with that. I did not see that light.

Q What do you think they are there for?

Mr. Lichtenstein. I object.

Mr. Fallon. I will withdraw it.

The Court. Question withdrawn.

Mr. Fallon. I guess that is all, Mr. Laverty.

Re-direct examination by Mr. Lichtenstein.

Q Mr. Laverty, just a few questions. You said in answer to Mr. Fallon's question that you found all the land which was the subject of these assessments in uniform condition; is that correct? A I did not say uniform condition, no. With many, I said.

Mr. Fallon. I object to it.

A I modified that by saying many conditions.

Mr. Fallon. I object to counsel stating a fact which is not a fact.

The Court. Then you object to the question on the ground that it contains an unwarranted assumption of fact?

Mr. Fallon. I do.

The Court. You better re-state the question.

Q Did you or did you not say in answer to one of Mr. Fallon's questions that you found in making your assessment that the land was of uniform condition, using that language? A Many similar conditions. I think you will find I said many, after the first remark that you made.

Q Yes. Will you tell us or show us upon the map, marked City of Hoboken, New Jersey, 1922, the blocks of land which were of uniform condition at the time you made these assessments? A I cannot do that now, no, sir.

Q Can't do it now. Is there any reason why you cannot do it now? A My memory does not serve me to answer that.

Q Yes. You also said that the assessments which you —using the same term I used before—imposed, for want of a better word, upon each and every parcel of land here was an assessment of an amount that you considered a reasonable man would expend for doing that kind of work? A Yes.

Q And that was the basis for your assessment, namely, the amount that a man would expend for doing the same kind of work? A No, I didn't say that.

Q What did you mean by saying that it was an amount that you considered that a reasonable man would expend? A The amount determined in my opinion was the amount which a reasonable man would expend.

Q And because it was an amount that a reasonable man would expend for doing that work, you considered that that was a just and fair assessment, did you? A I do not say that, no.

Q You did not say it? A No, I did not say that.

Q Where paving was done with old block and paving was done with new block, did you make any difference in the imposition of an assessment? A Considering it a continuous unit, why, we averaged it and equalized it.

Q What do you mean by averaging and equalizing? A The old block was given without any expense, it was

city block; the new block cost so much for the delivery thereon, and it was a continuous street, continuous unit, and we then equalized and determined as we did when we specifically took up each individual case.

Q Yes. Well, did you for paving a street in front of a lot take into consideration the fact that it was old block?

Mr. Fallon. I object.

Q Instead of new block as for other streets?

Mr. Fallon. I object.

A I cannot answer.

Mr. Fallon. I object unless he points out some specific instances.

The Court. He has answered he cannot answer.

A I cannot answer that specifically, Mr. Lichtenstein.

Q Did you impose any different rate of assessments for street improvement, by reason of the fact that in front of one lot it was new Belgian block, and in front of another lot it was old block? A I can only answer that the map and the report will disclose that, the best opinion I have now.

Q Mr. Laverty, am I correct in my examination of these maps that $618 you assessed against 25x100 lot, where there was new Belgian block, and the same amount against property where old block was used?

Mr. Fallon. I object to that, to the form of the question, and I do not think that the witness is responsible for what Mr. Lichtenstein may understand, and furthermore I submit that the assessment report and the maps are the best evidence of how they are assessed.

The Court. Well, we know what they are. Is that the fact?

Mr. Fallon. I do not believe that is the fact.

The Court. You don't know that that is the fact?

Mr. Fallon. I don't know that that is a fact, but we will object—

Mr. Lichtenstein. We will take a little time and point that out distinctly.

Mr. Allen. You can point it out to the Court.

Mr. Lichtenstein. I want to get the reasoning that the amount was the same.

Mr. Allen. He has already told you that he treated it as a unit.

The Court. It is one o'clock, Mr. Lichtenstein. Suppose you take a recess until two o'clock, and in the meantime you can get it.

RECESS.

AFTER RECESS.

2:15 o'clock P. M.

Hearing resumed pursuant to recess.

Appearances: Same as before.

(Witness James P. Laverty resumes the stand.)

Mr. Lichtenstein. What was my last question?

The Reporter. The last reporter, Mr. Kelly, had that. He is not here.

Mr. Lichtenstein. Well, I don't think I need it. There was one question your Honor remembers that I was endeavoring to locate the difference between the old block and the new block; but since Mr. Whittemore has indicated on the map which blocks were old and which were new, it is merely a matter of mathematical demonstration

whether the charges were the same. I mean, we can demonstrate that, so we do not have to ask Mr. Laverty that.

(Witness excused.)

Mr. Lichtenstein. Now, if the Court please—oh, I have just one question to ask Mr. Laverty—probably the other side will admit it—it was with reference to the sidewalk— Do you understand that the entire cost of the sidewalks and connections were assessed against each lot—that is the actual cost?

Mr. Allen. That is what I understand.

Mr. Lichtenstein. That is what I understood.

Mr. Fallon. What it cost to lay a sidewalk in front of the particular piece of property was charged in its entirety against that particular piece of property. That is what you wanted?

Mr. Lichtenstein. The cost of grading the sidewalk—I suppose that was all included.

Mr. Fallon. Yes; including whatever necessary grading, excavating or filling was necessitated at that particular property.

Mr. Lichtenstein. As testified to by Mr. Whittemore?

Mr. Fallon. That will be conceded; and as to connections, whatever it cost to make a connection in front of a particular piece of property was charged against that particular piece of property.

Mr. Lichtenstein. That is the entire cost?

Mr. Fallon. The entire cost.

Mr. Lichtenstein. And no part of the connections charged upon the city at large, and no part of the sidewalks, grading and filling charged upon the city at large?

Mr. Fallon. That is right.

Discussion.

Mr. Lichtenstein. Now, if the Court please, we have concluded that we will not call either of the other commissioners. I think that what we have elicited from Mr. Laverty will probably be the testimony of the other commissioners, and it will only be taking up some additional time that we consider unnecessary. We are now prepared to go into the expert testimony, and, as I stated to your Honor in the opening, our experts have for some time past been preparing elaborate schedules to assist all of us so that we will not be obliged to carry a lot of figures in our minds and write down a lot of figures, and the work, I understand, has been completed, and is now in the hands of the lithographer for the purpose of making the extra impressions of it, and that that work will be done some time this afternoon ready for tomorrow morning. I would therefore suggest at this time, since we only have an hour and a half, that we ask your Honor to view these premises that are the subject of the assessment, for the purpose of getting the location of the land, the lie of the land, in order that you may follow the testimony as it is introduced by the experts.

Mr. Fallon. I notice Mr. Schilling is here. You had him subpoenaed. Do you want to use him?

The Court. Mr. Fallon, what objection have you to that—not for the purpose of the Court using it, except as a guide—to see where this property is, the location of it. Now we have maps here, and of course you know maps are cold things.

Mr. Fallon. I do not know just what the situation would be in the law on the matter, but my view is there is nothing in the statute that would warrant the Court in determining this matter on other than testimony produced in court. It is

only for that reason I would object to the Court viewing the property. All that the Court could see in viewing the property would be the streets. You certainly could not see the sewers.

Mr. Lichtenstein. We are not asking the Court to be guided by or influenced by any evidence outside of what is introduced in court. All that we ask your Honor to do is to go over this land in order that you may familiarize yourself with the location, to be able to intelligently follow the testimony of the experts.

Mr. Fallon. If the purpose is not to have the Court influenced by it, what would be the object of the view?

Mr. Lichtenstein. I have already stated.

The Court. It is to fix in the Court's mind just where these properties are, their location, so that when the experts are testifying here the Court will know something about the particular pieces they are speaking about.

Mr. Fallon. I desire to object to Mr. Lichtenstein's suggestion that the Court view the property, because I want to stand on my legal idea of the propriety of the thing.

The Court. You have a right to do that.

Mr. Fallon. I know that the Court will be guided by the testimony entirely.

The Court. I will.

Mr. Fallon. I appreciate that sometimes unwitting impressions are created that may be somewhat influencing upon the mind.

The Court. Counsel for the defendant will accompany us. I would not go unless they would.

Mr. Fallon. I might say, it might suffice—I think the Court can get a very good view, a very

pretty picture of all these things, if the Court would walk down the Fourteenth street viaduct some day and take a look at it. That would suffice, wouldn't it? You have the whole matter in that view; you have what certainly is a beautiful piece of work, I think; it looks so to me. I know my friend has intimated that there may be a few cracks there.

Mr. Lichtenstein. Despite anything that may exist down there, so far as the paving is concerned and the cracks, and what I designated as floating pavements—so far as our testimony is concerned we are going to assume that you have—

Mr. Fallon. I withdraw the objection. You see how easily I am convinced by your argument. I withdraw my objection.

Mr. Lichtenstein. For the purpose of the view, we are going to assume the pavement is the finest pavement that can possibly be built by anybody.

Mr. Allen. How about the sewer?

The Court. We cannot see that.

Mr. Lichtenstein. I might say this, that so far as our expert testimony is concerned, we are going to ask our experts to assume it is a perfect sewer system and base their figures upon that.

Mr. Fallon. That is complimentary to us.

Mr. Lichtenstein. I say "assume."

Mr. Fallon. Well—assume. When you assume it, then you cannot deny it.

Mr. Lichtenstein. For the purpose of their testimony.

The Court. All right; the objection is withdrawn then. Now, what are we going to do? Who all are going down? I would appreciate, Mr. Fallon, having you there.

Mr. Fallon. I think we ought to have showers.

Mr. Lichtenstein. I think Mr. Whittemore ought to go along. He is the engineer. Let him go down.

Mr. Allen. Mr. Reid knows more about this than any one.

The Court. We will take an adjournment until tomorrow morning at 10 o'clock.

(Adjourned to Friday morning, November 23, 1922, at 10:00 o'clock A. M.)

(Hoboken Tax Assessment Case on Thursday, November 23, 1922, 10 o'clock A. M., hearing resumed pursuant to adjournment.)

Mr. Fallon. If the Court please, while we are waiting, I understand we are waiting for some witnesses—I want to move to strike out all the testimony of Mr. Laverty, one of the assessment commissioners, who was sworn in this matter against my objection, and I want to urge as a further reason for the incompetency of that testimony, and its inadmissibility in this matter, the case of Hegeman *v.* Passaic, 51 N. J. Law, 109; and I want to refer particularly to the language of the Court on the pages 112 and 113. Your Honor, yesterday, during my argument, and in siding with me in a measure as to the reason why the commissioners ought not to be allowed to controvert their reports, stated that it would be somewhat, in your opinion, analogous to a juror who had rendered a verdict, and who undertook to say something contrary to the verdict he had rendered. The law of course would not countenance that. Now, in this case of Hegemen, et al *v.* The Mayor and the City Council of Passaic, it appeared that a coun-

cilmanic body had confirmed a particular assessment, and then that that was questioned, and some of the parties bethought themselves of the bright idea of examining the councilmen, to see whether or not they could not get something from them that would repudiate the action, that they had taken, and the Court says this:

Mr. Lichtenstein. What page, Mr. Fallon?

Mr. Fallon. Page 112, and leading over to 113. "The further reason that the majority of the common council did not consider the assessments against the lands of the prosecutors to be just, if contradicted by their votes, in confirmation of the report of the commissioners; and those who have testified to these secret opinions in opposition to their votes are in the position of jurors who will not be allowed to give evidence to impeach their deliberate official action. The policy of such exclusion has long been decided, and for obvious reasons."

Now, I submit that that language of our Supreme Court bears out the argument that I was contending for yesterday, that the Commissioner of Assessments, Mr. Laverty, was not a competent witness, and should not be called as a witness in this case for the reasons that I urged yesterday, off-handed, and that is supported by the language of the Court which I have just read. For that reason, I move to strike out all Mr. Laverty's testimony.

Mr. Lichtenstein. If the Court please—

Mr. Fallon. Have you the book?

Mr. Lichtenstein. I have the book right here. Your Honor will recall yesterday, I, just prior to going into our argument, your Honor asked a question, which I considered very pertinent, and

as a result of my reply to that question, together with other things that might have been in the mind of your Honor, your Honor decided that. I had this very case, and in my argument—I expected to, in the course of my argument, to lead up to it, and to explain the reasoning laid down in this case, as well as the reasoning laid down in the other cases, all of which I had spread out before me yesterday. This case distinctly bears out the thing which Mr. Fallon had in mind, and which he urged in his argument was the thing which was vicious and could not be tolerated. A person who had decided a question, that that person could not afterwards get on the stand, and inculpate himself, and degrade himself by making a statement which is contrary to the record.

The Court. We are all agreed on that.

Mr. Lichtenstein. Yes, and you can see what happened in this case; here was a case in which a commissioner had voted—his vote was recorded in favor of the proposition, and then they called him, for the purpose of getting that man to swear to his secret—the things that were in his mind, his secret opinions, to override that very authentic record of his, and the Court said of course—

The Court. Of course it could not be done.

Mr. Lichtenstein. Certainly, could not be done.

The Court. No.

Mr. Lichtenstein. That is all that case holds, and it is the thing your Honor can see here. There need be no objection to a thing of this kind. We talk about stultification as being one of the things which should not be permitted. I am sorry I have not got my papers in that matter now. I have left them all home. I can recall the matter, but I can not recall the exact language. We speak of

the turpitude—involving of moral turpitude of a man. All these decisions that they have decided are based upon that theory, that a man should not be permitted where he has done a thing of that kind to go into court and be permitted to say, "Well, I did do it; I am a vicious man, and I want to show how vicious I am."

And away back in the 18th century, the latter part of the 18th century, there was a very interesting case in England, and the courts of the country went clean off, in this country, on that decision. It was a decision by Lord Mansfield and the Court said there, that is, the Court, Lord Mansfield, laid down the principle that no one alleging his own debasement is to be heard. It is a Latin term, which has but to be translated, and if you have Black's Law Dictionary, you will find the translation of that Latin maxim, and they have Black to assist the courts. The courts have properly rejected this as a rule, and have—even in the law dictionary—and within seven years after Lord Mansfield rendered his decision in that case, the Courts of England repudiated it. But the big question is that it was the courts of this country, for fifty years after, seemed to hanker toward holding on to this rejected English rule, and for a great many years held that a man could not allege his own debasement, and be heard. But they engrafted and tried to incorporate that principle upon other cases, but now it is entirely exploded and repudiated. As your Honor can see, it was a matter of public policy. Are we going to say in this state that after all these decisions in New Jersey, where these Supreme Court Appeals—for time after time, hundreds of thousands of times, cases that are not recorded, have heard the commissioners, that we are going to say that if that is

against public policy, that the courts of our State have permitted that vicious system to grow up, and have erred? Can we say in the language of some of these cases that our courts have permitted people to go on and violate their oaths, and do these vicious things, and still decide our cases upon their evidence?

Take, for instance, as an illustration a divorce action, when, without pleading at all, if it appears that one of the parties has been improper, out of court goes the party; but in our courts we have numerous cases where the whole case was decided upon the testimony of the commissioner himself. Of course, no man should be permitted to contradict himself, as in this case; as the Court says, and those who have testified to these secret intentions, in opposition to their votes, are in the position of jurors who will not be allowed to give evidence to impeach their deliberate official action.

The Court. Well, that case does not change the situation, we had, yesterday, in the Court's mind. I am thoroughly in accord with it.

Mr. Allen. If your Honor please, it is not a question of moral turpitude at all. The report of the assessment commissioners set forth what the assessment commissioners did. No question about that. If it fails to do that, and to show the essential things, all the essential things, then the record is defective.

Now, the report specifies various things, that they have done in making up their assessment, and then that report goes to the Board of Commissioners. They have a further hearing, and then they either affirm it or correct it, and that confirmatory report is a final assessment, the assessment.

Now, what Mr. Lichtenstein attempted to do—not successfully—but what he attempted to do was

not to go into the question of moral turpitude at all; but what he wanted to show and to offer on his argument was that the commissioners did not do what they later certified they had done in their report, because he particularly interrogated them as to what elements they took into consideration in making up their assessments. That is what he wants to do. He wants to get them to contradict their report. That is the whole purpose of his testimony, not to raise a question of moral turpitude or anything of that sort.

Now, in this case, they did that very thing and when the Supreme Court passed upon it, they rejected that testimony. Moral turpitude was not involved in this case. What happened in this case was that they put the commissioners—some of the commissioners on—they were another body, but they were acting just the same as the assessment commissioners—put them on, and had them testify that the assessment in their opinion was not a just assessment.

Now, if you could get the assessment commissioners to go on the stand here and admit that the assessments that they made were not just assessments, there would not be any moral turpitude in it, but it would clearly show that they did not do that, and then your Honor would set the whole thing aside, as it would agree with their experts; but if you could get the commissioners to testify that they did not do those things that their records specify, that they did, then, in that case, they win. No moral turpitude about it. Now, the Court in this case passed upon that very thing. The question of the commissioners who make an assessment, can they be called in behalf of appellants, and give testimony in contradiction of what they certified they did, whether the assessment was a just one

or not, and this case distinctly held that cannot be done.

The Court. Well, I am going to refuse to strike out the testimony, and I grant you an exception.

Mr. Lichtenstein. May I, if the Court please, call your attention at the same time to something I wanted to call your attention to yesterday, but since I did not finish my argument, I did not have an opportunity to do it? I think it important, as you have followed the testimony, to understand the decision, in one case, and that is that Pequest Water Company case. You remember Mr. Fallon at the first hearing called your Honor's attention to it, as an authority, for a very particular principle of law, and also called attention to it yesterday. Now, we should not be cut off—

Mr. Fallon. If the Court please, your Honor has ruled with Mr. Lichtenstein on that.

Mr. Lichtenstein. This has nothing to do with this question.

Mr. Fallon. Is there any other legal question before your Honor?

The Court. No.

Mr. Fallon. Well, I think then we are to go ahead.

Mr. Lichtenstein. Well, I think the Court has a right to hear me on this. I think I have a right to be heard.

Mr. Allen. Well, the Court will hear us all on this question at the proper time.

The Court. What does it bear upon?

Mr. Lichtenstein. It bears upon the question of that decision which they have cited to your Honor, and it is inapplicable.

Mr. Fallon. If the Court please, Mr. Lichtenstein seems to be afraid that your Honor cannot have read the decision.

The Court. I have read the decision.

Mr. Lichtenstein. Well, your Honor has read it, but I desire to call your Honor's attention to something which the other counsel have already called your Honor's attention to, but I feel that it is inapplicable to this case under all the circumstances.

Mr. Fallon. Well, I submit that the time for that is when we come to the argument.

The Court. Yes, on the argument, yes.

Mr. Lichtenstein. But I say now, your Honor, that that is not the law in this case.

Mr. Fallon. Well, the Judge will determine that at the proper time.

The Court. No use of lumbering up the record with that. If you have it down, you can strike out all of that Mr. Lichtenstein has said, and after I have refused to strike out the testimony of Mr. Laverty, on Mr. Fallon's motion, and give him an exception, then we will go ahead.

MR. LOUIS GREGORC, sworn for the appellants.

Direct examination by Mr. Herr.

Q Yes, sir, Mr. Gregorc, where do you live? A 113 Madison street, Hoboken, New Jersey.

Q Is that the property known as Lot 26 in Lot 102? A Yes, sir.

Q When did you buy that property? A I bought last spring, on June 19th, the summer—June 19th, was the deed passed.

Q The deed passed on June 19, 1922? A Yes, 1922.

Q Was there a contract before that? A It was a contract, making—May 8th.

Mr. Louis Gregorc, direct.

Q Well, I show you what purports to be an agreement for the sale of property between Bridget McGinness, a widow, and Louis Gregorc, is that the contract? A Yes, that is the contract.

Q And did you—

Mr. Fallon. Well, I want to know, is that subsequent to the assessment?

Mr. Lichtenstein. Yes.

Mr. Fallon. Well, I object to it as immaterial and irrelevant.

The Court. What is the date, June?

Mr. Fallon. May 10, 1922.

The Court. And the assessment?

Mr. Fallon. December, 1921, it was confirmed, but it was paid before that by the commissioners.

Mr. Lichtenstein. Well, this bears directly on—

The Court. Well, I suppose, Mr. Fallon, it may become material—I mean, as to the assessments, and for the value of the assessments, I suppose the Court should draw an inference; it has some materiality.

Mr. Lichtenstein. It has a very direct materiality, because it mentions the assessment itself, and how that shall be taken care of.

Mr. Fallon. Well, you have offered it.

Mr. Allen. I have objected, but I suppose, as your Honor has ruled on it—hasn't your Honor ruled yet?

The Court. On what ground do you object?

Mr. Fallon. That it is immaterial and irrelevant, and my principal reason for suggesting that is that it seems to me that no valuation of those lands can be taken into consideration excepting as of the valuation of the land at the time the assessments were made.

The Court. Well, I think I will allow it.

Mr. Fallon. Exception.

(Paper marked Exhibit P. 5.)

By Mr. Lichtenstein.

Q Now, I show you what purports to be a deed from Bridget McGinness to Louis Gregorc, dated June 19, 1922, to the same property; is that the deed you got? A Yes.

Mr. Lichtenstein. I offer that also.

Mr. Fallon. Same objection.

The Court. Same ruling.

(Paper marked Exhibit P. 6.)

Mr. Fallon. Exception.

By Mr. Lichtenstein.

Q Was there a house on that property when you bought it? A Yes, sir.

Mr. Fallon. I object, because it is immaterial and irrelevant.

The Court. I will allow it. It may become material, because it may be shown that the house was there at the time of the assessment.

By Mr. Lichtenstein.

Q What kind of a house was it? A Frame house, five-room.

Mr. Fallon. Objection.

The Court. I will allow it. Strike it out.

By Mr. Lichtenstein.

Q How many rooms? A Five rooms and two stories—two stories, and the first story two rooms and the second three rooms.

Q And about how wide and how deep was the house? A It is twenty-two by twenty-two and a half, the house.

Mr. Louis Gregorc, cross.

The Court. Twenty-two feet, by twenty-two and a half?

A Yes, and there was no sewer when I bought that house.

Q What? A No sewer, and nothing was in the house; no wash room in the house. I put everything in there. We hadn't anything in there, and we ain't even not got the sewer, in the house.

Mr. Lichtenstein. That is all.

Cross examination by Mr. Fallon.

Q Mr. Gregorc, let me see that agreement. You say this agreement with Mrs. McGinness—this was an agreement whereby whatever moneys are saved by her on this appeal, are to be divided between you? A No, not to be divided, she takes it all.

Q She takes it all? A Yes.

Q Did you know, Mr. Gregorc that Mrs. McGinness was at my office last night, did she tell you so? A No.

Q This building that was on this property, was nothing but a dilapidated old shanty, was it? A Yes, old house.

Q No value at all in your opinion, was it? A Only worth, I guess, a couple of hundred dollars—moved in there, I got so scared, I did not know what to do first. After, I make my mind on fixing it up.

Q You paid twenty-four hundred dollars for the property?

The Court. How old is that—where is that? That is not that old shanty that we saw there, is it?

Mr. Fallon. Well, I don't know. Are there any other buildings on that block?

A Yes, sir. There is 1114, is another building, not in very good condition. The buildings around it, it looked a little better, and it was—below, there are three or four houses there.

Mr. Louis Gregorc, re-direct.

Q Old houses? A Old houses. They are there fifty years or more. It was like I had to make new ceilings and new walls. I had a good deal of expenses, because it cost a thousand dollars to put it in order, so I am able to live in it.

Q The first installment of the assessment on that property, was that too divided? A Was paid by me, yes.

Q How much did that amount to? A Why, a hundred and eighty-eight dollars—a hundred and eighty-eight and a couple of cents, I think.

Q You have not appealed in this matter? A No.

Mr. Fallon. That is all.

Re-direct examination by Mr. Herr.

Q What is the total amount of the assessments on this lot, do you remember? A One thousand and eight hundred dollars.

Q Eight hundred dollars? A Eighteen hundred dollars, and time to pay, ten years, what they tell me.

Q All the sidewalk, and everything? A Well, the sidewalk is not finished.

The Court. That includes what?

Mr. Lichtenstein. Is what?

A No cement in it—about fifteen inches in each side, is ashes.

By Mr. Herr.

Q After you paid the first installment on this assessment, did Mrs. McGinness repay that to you? A Well, she did not pay me nothing.

(Answer read.)

Q Well, had that been taken out at the time of the transfer? A Yes, it was taken out first.

Mr. Fallon. Well, now, I object to that.

A I got return money from the lawyer, and I had to pay a hundred and twenty-nine dollars of the taxes for the year before.

Mr. Herr. Well, now, never mind the taxation. But the money to pay this assessment was taken out at the closing, was it?

Mr. Fallon. I object to your question as leading.

The Court. Well, it is rather leading.

Mr. Herr. How did you—

A Why, I show you what, I pay everything—

The Court. Well, you have answered the question. Wait until he frames a question; frame a question, Mr. Herr.

By Mr. Herr.

Q Have you got with you the closing statement? A I have got all the expenses, what I paid; I show you right here; here is everything what I got from the lawyer, all the expenses, whatever it is supposed to be—

Q Four thirty-five? A I had to pay five forty for the water bill.

Q Is that the closing statement made up by your lawyer at the time the total closed? A That is, the lawyer gave it to me, and he says, "See here now, here in black and white what expenses I pay out, all, everything," you know.

Mr. Herr. I offer that—

Mr. Fallon. Well, I certainly object to it.

The Court. Yes. Of course, it is incompetent.

Mr. Lichtenstein. Well, if the Court please—it does—it shows the carrying out of the terms of the contract. The contract provides for the purchase price, and provides that the assessments are

to be paid by the owner. Now, the assessments are to be deducted from the purchase price:

The Court. I know that may be, but—

Mr. Lichtenstein. Well, if he swears, if that is the manner in which the purchase price was paid—

The Court. He knows what he paid of course. If he does not know he can refresh his memory by the memorandum. Yes, that memorandum said at the time—

By Mr. Herr.

Q Well, refreshing your memory, if necessary by looking at that memorandum, can you tell us how much you paid Mrs. McGinness, in cash, at the closing? A I pay to the lawyer, what I remember, close to ninety dollars.

Mr. Fallon. I object. He says he can't remember it.

A No, close to ninety dollars—sixty dollars was the bill, and fifty dollars was the transfer, to the title, and was fifteen for the search, search the property—

By Mr. Herr.

Q Well, never mind that; but, Mrs. McGinness, did you pay her a deposit? A I paid the deposit, three hundred dollars, first.

Q How much cash did you pay her at the time of the closing?

Mr. Fallon. I want to object to anything which he testifies to about what he paid Mrs. McGinness, except the deposit, at the closing.

The Court. Yes.

Mr. Lichtenstein. Yes, that is enough. Let it stand that way. That is all. Does your Honor

know where that lot is? We will point that out to you. Where is lot 102; here it is, you see?

The Court. Yes, I see.

MR. CHARLES SINGER, JR., sworn.

Direct examination by Mr. Lichtenstein.

Mr. Lichtenstein. Now, Mr. Allen, I am going to see if I can't give you a copy of one of these things. I will give you one that you can read. Lets get these things now so that we won't have to waste a lot of time in referring to that. Let me see.

For the purpose of convenience, if the Court please, both sides desire to have it marked on the record, that these maps, assessments maps, which have been offered in evidence, be designated by number, rather than their titles, in order to save time in putting questions.

The Court. All right.

Mr. Lichtenstein. The so-called Seventh, Eleventh and Fifteenth street sewer system, will be designated as map number one. Now, you will find that at the top of your first page. Here, it is at the top, the key.

The Court. Oh yes, I see.

Mr. Lichtenstein. Now, get number two, the assessment map for the grading and paving of Monroe street, Eighth to Ninth, etc., etc.

The Court. Number two?

Mr. Lichtenstein. Will be designated as number two. The map entitled Harrison street, Ferry street, to First street, and also designating other streets, and the Paterson avenue sewer, will be designated, map number three.

The Court. Yes.

Mr. Lichtenstein. Maps four, five and six are bound together, but the assessment for the Jefferson street, Eighth to Thirteenth street, will be designated as map number four; and the same map insofar as it refers to Grant street, Eleventh to Thirteenth, and Twelfth street, Clinton to Adams street, will be designated as map five; and that portion of the map marked Newark street sewer, from Willow avenue west, to the city line, and Adams street sewer, Newark street and second street, will be designated as map number six.

And it will also—Mr. Allen, just listen to this please—and for the purpose of brevity, we will also hereafter refer to assessments, instead of mentioning them in full, assessments, one, two, three, four, five and six, according to these maps.

The Court. Those maps are the same as the resolution number?

Mr. Hopkins. Yes, they are the resolution numbers also. That is the plan adopted by the commissioners, and we followed it, right straight through, so as to keep it—

The Court. All right.

By Mr. Lichtenstein.

Q Mr. Singer, what is your business? A Real estate.

Q Where is your office located? A Bergenline avenue and Louis street, Union Hill.

Q And for how many years have you been in the real estate business? A Twenty-four years.

Q A little bit louder please. A Twenty-four.

Q And prior to that time what business were you engaged in?

The Court. I suppose he will admit his qualifications.

Mr. Lichtenstein. Well, if the Court please, I want to show his experience, aside from his qualifications.

The Court. Very well.

By Mr. Lichtenstein.

Q What business were you engaged in before that? A I was municipal clerk, Union Hill.

Q Union Hill; and for how many years were you municipal clerk? A Six years.

Q During the years that you have been engaged in the real estate business, what experience have you had in the buying of real estate in this county? A I have had the general experience of buying and selling and developing and appraising.

Q That last word? A Buying and selling and developing and appraising real estate.

Q Where have you bought real estate? A Buying and selling real estate—bought and sold real estate in various parts of the county, Hudson County.

Q For how many years past? A Last twenty-four years.

Q Yes, and the developing real estate; what part of the county have you been developing real estate in? A North; North Bergen, North Hudson.

Q Yes. A We developed other places too. In other words, Ideal Beach, down at Keansburg, was a matter in which we were interested.

Q And in what manner did you develop that place, laying out streets? A We laid out streets, sewers—

Q Sidewalk? A Sidewalk.

Q Curbing? A Curbing.

Q Grading? A Grading.

Q Paving? A Paving.

Q For how many years have you been doing that class of work? A That runs about fourteen years ago.

Q Have you ever developed lands that you are developing yourself and are connected with? A I am developing now.

Q What character of land? A Similar to that which you have here.

Q That is similar land to these assessments? A Land comparable.

Q Where is that land situated? A Homestead, New Jersey.

The Court. Hudson County?

A Yes.

Q Yes, Hudson County. And have you owned lands in the immediate vicinity of the City of Hoboken? A Immediately adjacent.

Q Immediately adjacent to what lots? A The most northerly line.

Q Of the City of Hoboken? A Yes.

Q Located in what municipality? A Weehawken.

Q And is it the same character of land as the land which lies in the northerly part of the City of Hoboken and the westerly part of the City of Hoboken? A The same character of land. I also owned land to the west of Hoboken, which is west of Hoboken, right to the border line.

Q That is land that is comparable? A It is not comparable.

Q The west Hoboken land is not comparable, you say? A No; it is uphill, land.

Q Uphill land? A Yes.

Q But the Weehawken land, you say, is comparable? A Yes.

Q Same character of land? A Same.

Q And land which can be adapted for the same character of use? A My land at that time had sewer facilities, which this did not have. I sold it to the New York Central—

Q I am speaking now about the character of the land, comparable land. A Absolutely.

Q Same kind of land which can be used for the same purpose? A Same.

Q In other words, this land which lays— A Right there by your pencil.

Q Right by my pencil, just about the north of the northerly boundary line? A Eighteenth street—my land faced Eighteenth street.

Q Yes, and the last street in the City of Hoboken is Seventeenth street? A Yes, and it runs up to those.

Q That is, your land abuts that that is the subject of this assessment? A Not mine—it was mine.

Q Was yours; and what other land have you developed? A Well, we developed a big tract down in the locality; that was rough development, nothing more than cutting through streets.

Q And were you also connected with the development of the lands of the Clifton Realty Company? A No, not any direct connection. It was immediately north of the land that we developed in North Bergen. It was around say about thirty-four—thirty-five—thirty-six—their land was about thirty-eighth and thirty-ninth.

Q How about the county? The County Park Realty Company, did you have anything to do with the development of that land? A Yes.

Q And where is that land located? A That is the very land I am describing.

Q I see. Have you had experience in the sale of land before improvements have been made and after improvements have been made? A Yes, I have.

Q What? A I have.

Q And covering all this period of the years that you speak of? A Yes.

Q In the County of Hudson? A Yes.

Q Have you had anything to do with assessments during this period of years? A Yes.

Q Assessments for improvements? A Sewers, streets, pavements, sidewalks—

Q And covering what period of years? A While I was clerk in the Town of Union; that was for a period of six years, and of course, as assessor of the municipality for the last fourteen years, I have noted these particular improvements, and the changes, and the effects.

Q You say as assessor; were you assessor? A Yes.

Q How long? A Fourteen years.

Q Of what town? A Town of Unon.

Q In this county? A In this county.

Q And did you also act as assessment commissioner? A I did.

Q In what cases? A I was secretary to the main outlet sewer commission, of the Town of Union.

Q Yes. A I remember that was a case which was very stubbornly litigated, and we had Richard V. Lindabury for the city and Judge Smith for the appellants.

Q That is A. L. Smith? A Yes, A. L. Smith.

Q What other cases? A I was engaged by the City of Fairview to assess lots, there, for a sewer, which was being reviewed by Judge Cutler.

Q That is recently? A Very recently.

Q That was a large sewer system?

The Court. That is, Fairview in Bergen County?

A Bergen County, immediately abutting on Hudson.

By Mr. Lichtenstein.

Q That was a large sewer system? A Large sewer system, yes.

Q What other assessments? A And I was also clerk of the Martin Act Commission which did adjustment of improvements already made. In other words, as affected the land, and compromised it, and got the land moving.

Q And were there any other assessments that you were connected with? A I was employed by the State Board

of Health, to make an examination of North Bergen, on sewer matters.

Q For what purpose? A To see conditions that should be improved. There were complaints and they wanted me to investigate it, and I did, and made my report, and was heard by the Vice-Chancellor Backes.

Q Are there any other assessments which you can recall, which you were connected with? A No.

Q Have you been employed from time to time to appraise lands in various parts of the County of Hudson? A I have been employed by every municipality in Hudson County, except West Hoboken, and in West Hoboken I was employed in a condemnation case by several of the owners. I have been employed by Weehawken, North Bergen, Hoboken, Jersey City, Bayonne, on the water front—of course that is different land than this.

Q Have you testified in court in assessment cases, covering this period of twenty-five years? A Yes.

Mr. Fallon. Now, you mean special assessments?

Mr. Lichtenstein. Yes.

Mr. Fallon. Special assessments?

The Witness. Yes, sir, I have.

Q And how frequently? A Well, not frequently, it may have been two or three times.

Q Two or three times; for municipalities, or for the appellant? A This case of Fairview was one in point.

Q For whom? A For the municipality.

Q Yes; have you appeared for appellants, too? A No.

Q Have you been hired from time to time to appraise lands in various parts of the County of Hudson?

Mr. Fallon. I object to that upon the ground it is immaterial and irrelevant. We are not concerned about land in various parts of the County of

Hudson; what we are concerned about is land in the City of Hoboken.

The Court. Well, it is to show the witness' general experience; I will allow it for that purpose.

Mr. Fallon. Exception.

The Court. You may have an exception.

A I have appraised property in Hoboken.

Q And in various parts of the County of Hudson? A Yes, and in Bergen County.

Q What was that? A And in Bergen County.

Q Covering the entire period of years that you have been in business? A Yes.

Q And have you, before these assessment matters became the subject of inquiry, appraised lands in the City of Hoboken? A Yes, I have.

Q For various parties? A Yes.

Q Both water front and back lands? A Both water—that was after these assessments; some of the water front about that time; just about that time.

Q Yes. Have you also; are you acquainted with lands in other municipalities, that are comparable with the lands on which the subject matter of these various assessments is based? A Yes.

Q And are you familiar with the market value of the lands in the City of Hoboken? A I am.

Q And at the present time? A I am.

Q And also during the month of December, 1921? A I am.

Q And prior to that time? A I am.

Q Has there been appreciable change in the market value of the lands which has been the subject of this assessments—of these assessments?

Mr. Allen. One moment. Whenever you are through with your qualifications, I want to have my say. Now, you are starting in—

Mr. Lichtenstein. No, I am not.

Mr. Allen. These lands can have no bearing towards his qualifications.

Mr. Lichtenstein. Well, I will withdraw that question. There is too much overlapping.

The Court. The question is withdrawn.

Q You say you are familiar with lands which are comparable with these lands which are the subject of this assessment, these assessments, in other municipalities? A I am.

Q Have you had occasion to appraise lands before improvements were made and after improvements were made? A Before—

Q And after? A In this case, after.

Q Yes, and have you also; are you also familiar with the increased value that sewer, street, and sidewalk improvements, add to the land by reason of such improvements?

Mr. Allen. One minute. That testimony is addressed to his conclusion. That don't show how expert he is.

Mr. Lichtenstein. Oh, is that addressed to his conclusion?

Mr. Allen. Certainly it is.

The Court. Read it, Mr. Cooper.

(Question read.)

Mr. Fallon. I object on the ground that the question is too general; it is not mentioning anything on which we can base anything.

Mr. Lichtenstein. I am speaking of the subject of this assessment.

The Court. Speaking of what subject?

Mr. Fallon. This witness has said he never examined any property after assessments, excepting in this case.

Mr. Allen. Well, I submit to your Honor—

Mr. Lichtenstein. Well, we will give Mr. Allen the opportunity later. I will withdraw the question.

The Court. Question withdrawn.

Q Mr. Singer, are you famiilar with the lands, which are the subject matter of these various assessments? A I am.

Q And to what extent are you familiar with them? A Have known the land for forty years, that is, I might say, and I am fifty-four years old, and you can form your own conclusion. I began to have an appreciation of the value of development I guess about fourteen or fifteen, I was.

Q Have you gone over this land? A I have.

Q To what extent have you gone over the land? A I went over it very carefully.

Q When you say "very carefully," will you tell us in what manner you went over it? A I went over every street that is included in these improvements.

Q These various improvements? A These various improvements.

Q Yes. A I examined the lands, as a real estate man would.

Q Have you often examined the lands which abut the improved lands? A Yes.

Q And are you acquainted with the various tracts of land, which immediately abut it? And are some distance away from it in the City of Hoboken? A Yes, right—the intensely developed part abuts right on them.

Q And are you familiar with the character of use to which this land may be put? A I am. I might say this character of use is now defined by the zoning ordinance.

Q And were you familiar with the character of use to which it could be put before the zoning ordinance

was passed? A Yes, but I think the zoning ordinance very wisely—

Mr. Fallon. Well, I object.

Mr. Lichtenstein. Yes.

Q Were you familiar with the character of use to which it could be put before the ordinance was passed? A The uses that are suggested by the zoning ordinance, shows the uses to which it could be put.

Q And were you familiar with the best uses to which it could be put prior to the zoning ordinance being put through? A Yes.

Q Have you bought and sold lands comparable with the lands which are the subject matter of these improvements? A I have not sold, but I have given an option on land that is comparable.

Q I mean, not in Hoboken. I mean anywhere? A Not in Hoboken, that is what I mean.

Q What? A Not in Hoboken.

Q Have you appraised lands comparable to the lands which are the subject matter of these assessments, in other places? A I have.

Q During the course of the years that you have been in business, have you kept yourself posted as to the value of lands in the City of Hoboken? A Have kept myself posted all the time.

Q In Hoboken and other municipalities? A Yes.

Q And have you made a study since these assessments have been made recently, within the last month or two, of sales of real estate in the City of Hoboken, and particularly in the area of these assessments? A I have.

Q And what has been the extent of the investigation that you have made within the area of these various assessments, prior to the assessment in December, 1921? A I have examined a great number of sales.

Q Well, when you say a great number— A Two or three hundred.

Q And have you made investigations of sales of lands, in the area of the various improvements, since the assessments? A I have.

Q With the improvements thereon? A I have.

Q And have you since these assessments were made, made any study, any special study of sales, prior to, and and sales after these assessments were made? A I did.

Q And have you made a particular study within the last month of the sales, up to and after these assessments? A I did.

Q After they were levied? A I did.

Mr. Lichtenstein. Now, then, if the Court please, I offer Mr. Singer as a witness for the purpose of testifying to the value of lands prior to the assessment, at the time of the assessment, after the assessment, and the value of the improvements, and each of them, and the effect of the improvements, on market value of these various parcels of land.

The Court. Have you an objection?

Mr. Allen. Yes; may I cross examine?

The Court. You may, yes.

Cross examination on qualification by Mr. Allen.

Q Mr. Singer, did you ever participate in the making of an assessment for a sewer? A Yes.

Q When was that? A In 1896.

Q 1896? A Yes.

Q And what assessment did you then make? A The joint outlet sewer.

The Court. What?

A Joint outlet sewer.

Mr. Allen. Joint outlet sewer?

The Witness. Town of Union?

Q Were you one of the assessment commissioners? A I was its clerk.

Q Only the clerk. Then, all that you did in that matter was to keep a record of the amounts of the respective benefits that the assessment commissioners fixed? A No.

Q What did you do; you did not make the assessments? A I sat in on the appraisal, and everything that was done was done in my presence.

Q Oh, yes, done in your presence. A Yes.

Q But you did not participate in making the assessments, did you? A No.

Q Then you have never, in all of your experience, ever acted as an assessment commissioner in making the assessment for a sewer, have you? A Well, it may be—

Q You can answer that yes or no. A If you want me to be conceited, I will say yes. It is your commissioners—

Q I want you to tell the truth. Did you ever, as an assessment commissioner make an assessment for a sewer? A Yes.

Q When was that? A When I was clerk of Union Hill.

Q Just read the question to him again.

(Question read.)

Q When were you—you state you did; when were you an assessment commissioner in the Town of Union? A Never was.

Q How can you say that you did then, if you never were a commissioner? A The commissioners used to come to me and say, "Here, fix this up," and get ten dollars apiece, and get up and go out.

Q No, but you were not an assessment commissioner, were you? A I am not talking about that, that is not a fact.

Q You are not paying attention to the question. Read the question again.

(Read the question again.)

A I did.

Q Well, how could you, if you never were an assessment commissioner? A Well because the men told me to do it.

The Court. One minute. Strike out the answer. I think you misheard the question, Mr. Singer.

The Witness. No, I know what he is trying to get at.

Q Well, answer the question? A What is the question.

Q The question is did you ever act as an assessment commissioner? A I did not. I answered the question.

Q You have answered three times that you did? A I said I did.

The Court. Not as assessment commissioner?

The Witness. Not as assessment commissioner.

Q All right. Now, when you were a clerk, doing the work of the assessment commissioners on this one occasion, or was it more? A Oh, many occasions.

Q On many occasions, in what years? A Between 1896 and 1902.

Q Prior to 1902, twenty years ago, did you? A You know very well, because you were down and saw me.

Q Did you go down and pass the premises, and determine the amount of benefit, or did you make an investigation— A I know every inch of the soil.

Q Did you go down there and view the premises or did you merely make a mathematical calculation? A I went out, and I did what I thought that man ought to do, as though I were the commissioner; that is what I did.

Q I see. A And I knew the law, what he had to do.

Q That was twenty years ago in Union Hill; is that right? A Yes.

Q And that is the only place that you ever participated in making an assessment for benefits? A Except in Fairview where I did not participate, but testified as to lands—

Q Oh, no, you participated in making the assessment, that is, only in the instance of Union Hill? A Yes, that is the only instance.

Q Union Hill is constructed on the Palisades, isn't it, high ground? A High ground.

Q And it is not at all comparable to Hoboken? A Not as to the subsoil, no.

Q Not as to the subsoil? A Not in the sewer that you have before this court now.

Q Well, it isn't really comparable, is it? A Sewers are sewers all over, except to particular conditions, like where you have 24 or 27 inches, or vitrified pipe, like six foot and seven foot, you pay for excavation, of rock, and of earth, and you build your manholes, and your receiving basins, and that is about the whole job.

Q Well, when the sewer was constructed in Union Hill twenty years ago, was it built on piling? A No.

Q Of course it was not, but do you know anything of the course of a sewer under these conditions, with piling and a substructure to build a sewer on, including the whole cost? A No.

Q You don't know, do you? A No.

Mr. Lichtenstein. I object to that upon the ground that it is incompetent, irrelevant and immaterial and it does not make any difference if he knows all of that. Whether it cost a million dollars a foot to the lot, that is not the question. The question is what the benefit is.

Mr. Allen. I have urged that—I am allowed some latitude in trying to show that this man has never had anything to do with a sewer.

The Court. He has so said. That is what he testified. He answers your question, "No." I have allowed it to stand.

Charles Singer, Jr., cross on qualification.

By Mr. Allen.

Q So, within these, for the last twenty years, you have not had any experience in making a sewer assessment, even in the Town of Union? A No.

Q And that is the only place that you can point to where you have had anything to do with the making of a sewer assessment? A Except the influence my testimony may have had—

Q Oh, no, in the making of assessments? A No, the court was making this assessment.

The Court. Well, the answer is no, isn't it?

The Witness. Practically so, yes.

Mr. Allen. Well, answer it then.

Q Now, have you ever bought or sold land in the City of Hoboken in this district north of Fifth street, and west of Clinton street, in the last five years? A No.

Q Then you have had no practical knowledge by way of buying or selling meadow lands, in this particular district, from north of Fifth street and west of Clinton street, during the last five years? A I certainly did.

Q What? A I certainly did.

Q Practical knowledge of it, buying and selling? A I mean to say, from the records, studies that I made—

Q Oh, well, from your study—I will approach that later on, but now just confine yourself to answering my questions; have you ever, during the last five years, have any practical experience by buying and selling lots in the City of Hoboken, in this district north of Fifth street and west of Clinton street? A I did not.

Q Prior to the last five years and during your entire lifetime, have you ever had such experience in buying and selling such lots? A Will you just shift it about twenty feet?

Q Well— A Would you shift it north?

Q I will, after you answer that question. A No.

Q So that during your whole lifetime you understand that you have never had any practical experience in buying or selling any of those meadow lots north of Fifth street or west of Clinton street. A Correct.

Q What lands do you think you have ever had any experience in buying or selling; that is comparable with these lots? A My own land.

Q Where is that? A Homestead.

Q That is the only land that you ever owned or sold; that is comparable; is that right? A I would say yes.

Q That is the only—that is the only part? A If you will limit it right down technically, yes.

Q So that you have had one isolated instance that you have bought a lot—or was it lots? A I must have in that neighborhood some seventy lots.

Q Seventy lots, in one transaction? A Yes, one.

Q One transaction? A No, not one transaction, I say I own.

Q On that one tract, in Homestead? A Yes.

Q And when did you make that purchase? A Well, they were made different times, and—

Q Well, how long ago? A Well, the one tract, ten years ago.

Q Was that during the last ten years? A No.

Q So that, during the last ten years you have not even bought anything in Homestead? A Yes.

Q Well, give us the last date when you have bought anything that is comparable? A I bought twenty-five lots, two years ago.

Q Thirty-five lots two years ago? A Twenty-five.

Q Oh, in Homestead? A Yes.

Q How much did you pay for those, a lot? A Well, if you want the truth, I will tell you.

Q Oh, of course we want the truth. A But I want to explain.

Q Ah, well, tell the truth first. How much a lot? A A hundred and ten dollars.

Q A hundred and ten dollars a lot, and you claim that those hundred and ten dollar lots that you say you bought are comparable with the lots in the City of Hoboken? A Yes, some of them better, that you have got in that map.

Q Now, just bring to my attention some lot or lots in the City of Hoboken, in this district, that you consider comparable with those hundred and ten dollar lots in value? A Now, I suppose you want light on this—if you will let me have my way here I will try to make that very clear to you.

Q No, answer the question. A One minute. The land that I purchased—it would be only fair to describe the land.

Q I will get at the description afterwards, you answer the question.

The Court. Read it, Mr. Cooper.

(Question read.)

The Court. Just pay attention to the question, Mr. Singer.

A Well, I would say they are comparable with ninety-four ninety-eight and 102.

Mr. Fallon. Ninety-four.

The Court. That means blocks, doesn't it? Yes, blocks ninety-four, ninety-eight, 102—that is comparable to the lots in those blocks?

The Witness. Yes sir; that is to say, there are elements in there that I think my own are superior to.

By Mr. Allen.

Q Now, then, do I understand that you, as a real estate expert, believe that the lots, in blocks ninety-four, ninety-eight and 102 in the City of Hoboken, are comparable in value with your lots that you bought two years ago, in the city of—

Mr. Lichtenstein. Oh, he didn't say that.

Mr. Allen. I am asking him that now.

A If you will permit me to liken my lots to these improvements—you are trying to do something that—

Mr. Allen. You can answer that.

A Well, that would not answer the question. That does not answer it.

The Court. Whether they are comparable in value.

A I say yes; I did say that.

Q Whether they are comparable in value? A Yes.

Q Will you please explain; if they are comparable in value—I withdraw that question. If they are comparable in value, and you bought your lots for a hundred and ten dollars, you say then that the lots in blocks ninety-four, ninety-eight and 102 are also a hundred and ten dollar lots? A No, no.

Q Well, what is the value that you place on the Hoboken lots? A I would say that, with the improvements made—

Q Well, never mind the improvements? A Well, with the improvements disregarded fifteen hundred or sixteen hundred dollar lots.

Q Then you think that without any improvements fifteen hundred or sixteen hundred dollar lots in the City of Hoboken, are the same value as your hundred and ten dollar lots in Homestead? A If you will permit me to add what I have done there—

Q No, answer that question now. A If you will allow me to add the filling I had to do, my own land had to be filled I had to build a street, had to fill in the street, and if you will permit me to add—

Q No, I don't want to permit you anything.

The Court. Read the question.

A I said that my lots have a value—

Mr. Allen. One minute, won't you answer this question?

The Court. Read the question again.

(Question read.)

A I do not.

Q Well, then, if you do not think that they are of the same value, how are they comparable in value? A Because my lots have factors of value which these lots do not possess, and you can't get them to these lots, and a very important element—

Q Well, your hundred and ten dollar lots are of more value than these fifteen hundred dollar lots; is that what you want to say? A I don't think so. I would not say that. If you want to know what I do think of them, after I had filled them, I have given an option to sell them for a thousand dollars, and nine hundred dollars, but I had to fill them. That is what these people had to do at one time, too.

Q Now, up in Homestead, you have not any railroad facilities, have you, these lots have? A Better, better.

Q Have you got the Central—

Mr. Lichtenstein. Wait a minute. I object to the statement that these lots have railroad facilities.

A These lots have not any, that I have described here.

Q There are no lots north of Fifth street and west of Clinton that have railroad facilities? A Let me get that?

Q Is that what you mean to say? A I mean to say that as soon as you get off to these lots here you have no railroad facilities, you have no railroad facilities in there, nor can't get it.

Q And ninety-four and ninety-eight and 102? A Yes.

Q So that you— From making your examination of these lots in the City of Hoboken, and your familiarity

with them, you think those lots in the blocks that you have mentioned, have not any railroad facilities? A I know they have not.

Q You know they have not? A And can't get it.

Q Where is Ferguson's plant? A Between Seventh and Ninth.

Q Yes, better point it out? A I will point it out.

Q There is Ninth—on what street? A Right here on—

The Court. That street?

The Witness. Right in here—this is Seventh.

The Court. There is Seventh, right in here.

The Witness. Yes, right in here.

By Mr. Fallon.

Q Embraces lots what? A Here is the land in question right in here.

The Court. Well, it is in eighty-one—eighty-seven—between Seventh and Ninth street, is that right?

The Witness. Correct.

Q Between Seventh and Ninth and Monroe and Harrison—Jackson. A Yes.

Q Well, Mr. Singer—well, have you lots in Homestead—are they near the railroad? A Mine abut directly on the railroad. What is more than that, my lots have port authority facilities, as proposed, that Hoboken lots will never get.

Q Well, never—don't say that, because there is nothing definite about that. A There is a plan that is promulgated.

Q Well, there is nothing—we have a plan here, but—

Q Well, this is out, and published by the Port Authority itself.

The Court. Well, let it stand.

Q Now, have you ever had anything,—do you think that the Hoboken—that the real estate in Hoboken is comparable with the real estate in the City of Hoboken.

Mr. Lichtenstein. You don't mean that.

A You don't mean that, no.

Q I mean, real estate in Homestead? A Oh, now, you are talking.

Q That that is comparable with the real estate in the City of Hoboken? A Yes.

Q You think it is? A Yes, if it has railroad siding.

Q Better value? A Well, railroad siding is a big factor.

Q Do you, in fixing the value of real estate in the municipality do you take into consideration whether it is protected, whether it has a police department? A Yes.

Q Yes, a fire department? A Yes.

Q And parks? A Yes.

Q Schools? A Yes.

Q An official sewer system; a sewer system? A Yes, I want to say that is—

Q And improved streets? A Yes.

Q Hoboken has all of these? A Yes, you have got all of those elements.

Q Railroad surrounding? A Well, you have got—

Q More than you have— A One minute now. You have got railroad too, but to a very limited extent, right here. I am not going to quote that here.

Q There is more than one railroad Hoboken has facilities in? A Yes, you have got the Delaware and Lackawanna, and you have the North Shore Road.

Q The shore railroads and— A Well, the Lackawanna and the shore road.

Q How about others? A Well, of course you crowded off the Erie, and Lackawanna to the west, I would say.

Q What about the Jersey Junction? A Well, that is only a connecting line of the New York Central.

Q Of the New York Central? A I have given you that.

Q How about the railroads, with reference to the steamships, ferries? A This land in Hoboken, under review here, that has nothing to do with the water fronts.

Q Well, hasn't all the land in the City of Hoboken some benefit from this water front, ferries and steamship lines and facilities? A Well, the ferries.

Q Well, how about the steamship lines? A I do not think it has much. The developments down there don't show any benefits from the steamship facilities.

Q Those facilities that Hoboken has, will you tell us what of them that Homestead has? A Well, this land that I described is right on the line of the Susquehanna, and Erie, two roads, and it is on the line of the Port Authority approximately, their promulgated road, and electric railroad that will be operated into the City of New York, and which you will never get here; something which will take off the lighterage charge, which the Port Authority has been making an effort to reduce—you can't get it here.

Q Anything else, outside of that? A Homestead has the Forty-second street ferry, no further distance maybe than a half a mile further, than this land is or has to go to Fourteenth street ferry, where, if you want to get up town, you have got to go further up that way.

Q You think Homestead has more ferry facilities? A It is a question of where you want to go. If you want to go uptown, we beat you; if you want to get downtown, you beat us; that is all. The growth of the city is uptown. The proposed approach—the bridge is to be uptown; so that value is going to be reflected by that improvement, as much as any that I know of. This land—

Q So far, you do not think, then, that Homestead has just as good facilities as Hoboken has? A Use the same ferry.

Charles Singer, Jr., cross on qualification.

Q You think it has just as good railroad facilities? A Yes.

Q How about other facilities? Well, has it any—got any other facilities? A I beg your pardon; you could not use this land, if—

By The Court.

Q Has it any of those other facilities that they have in the City of Hoboken—by that, I suppose he means, the fire department, and—

By Mr. Fallon.

Q Ferries, and steamships and railroads, parks and schools? A I would say that a city that expends as much as Hoboken has something over North Bergen, which is a town—while we have just the same policemen per area to cover, and firemen to take care of the ordinary fire. I do not think that I would say that we are up to the standard of Hoboken, where a paid fire department is maintained.

By Mr. Allen.

Q How far is Homestead from Hoboken? A Oh, Homestead maybe two miles. You have to—you people have to take every bit of garbage you have right in there, so when—

Q That would be quite indicative that it is not comparable to Hoboken, isn't it—if we use it as a garbage dump? A Well, yours is all garbage.

Q No. A Oh, every bit of it is garbage.

Q Where is there any garbage? A Look here, man, if you will come up to Marshall street there, I will show you the garbage and goats and pigs, the whole scenery, and you won't think it is a park.

Q Well, but that is being carted from there to Secaucus, isn't it? A Correct, carted some stuff, but I want to tell you this, as a real estate man, and I have made a

study of it; you can fill that land in through here. And I am covering—I am paying a dollar and thirty cents a yard to cover mine on top, which it is—

Q Mr. Singer, do you think that there is any question pending which you are answering? A I thought I would throw some light on this thing. I thought I was responding to your question about garbage, that we were talking about.

Q How, have you ever constructed any sewers yourself? A If I might say that I personally supervised for my money in which I participated, yes. That is your answer.

Q When was that? A That was twelve years ago.

Q Where was it? A Thirty-fourth street, Thirty-fifth street, Thirty-sixth street, North Bergen.

Q Up in North Bergen? A Yes.

Q Well, and the sewer that you constructed in North Bergen, you had what to do with it? A Well, we had to meet conditions of the sewer—

Q Well, what did you have to do with it? A I had to pay.

Q In what way? A I was the fellow that was contributing.

Q But as one of the stockholders of the company, was it? A Yes.

Q What was the name of the company? A County Park Realty Company.

Q County Park Realty Company; were you one of the directors? A Yes, and on the committee to take care of those improvements.

Q And what was the—when was that? A Nineteen—twelve years ago.

Q Twelve years ago? A Nineteen-ten.

Q And what was the amount of that sewer construction? A Well—

Q What was the total cost? A My recollection of it is—seventy—five—nineteen—may have run about twenty-eight thousand dollars.

Q A twenty-eight thousand dollar sewer, your company— A Cost about forty dollars a lot.

Q Your company built in North Bergen twelve years ago? A Costing forty dollars a lot.

Q Forty dollars a lot? A Costing forty dollars a lot.

Mr. Fallon. Where you didn't come in then?

A I know you don't want that, but I gave it to you.

By Mr. Allen.

Q And that is the only sewer work that you have ever had any experience in, so far as building a sewer is concerned, during your lifetime? A Well, to be frank, I should say yes.

Q Now, what kind of a sewer was this forty-dollar-lot outlet sewer? A Eighteen-inch vitrified pipe.

Q Eighteen-inch vitrified pipe, and all you had to do was to excavate and lay the pipe down? A Yes.

Q No piling? A No.

Q The subsoil condition entirely different than in the City of Hoboken? A Well, we met rock, but it was largely earth.

Q No piling? A No, no.

Q Now, as far as your theoretical knowledge goes, Mr. Singer; when did you commence to study the sales that took place in the City of Hoboken? A Well, you might date that right back to my going into the real estate business. Every real estate man that is in the real estate business studies sales.

Q When did you commence to study sales in the City of Hoboken? A I should say, twenty-four years ago.

Q Well, what did you do then, in making that study, twenty-four years ago? A Nothing more than made a note—kept it in my mind.

Q What note? A A note of the property, number so-and-so sold for so much money.

Q Where did you get that from? A You would get it from the papers, any night.

Q Oh yes, the study that you made notes from twenty-four years ago, was when you read of a sale in the newspapers was it? A Tried to keep posted.

Q You mean you just read that in the newspapers? A No, just noted it as most men would do; when I would pass it, I would say, "that brought so much money"—

Q Did you make a record of it? A Yes.

Q You have got that record? A Oh, no.

Q Then you have no comprehensive records of your sales? A If you will give me ten minutes time, I will bring you over about seven hundred of them.

Q When did you commence to make those? A When I was retained in this transaction.

Q When you were retained for this case? A And before, but not as minutely as I did in this case, because I am being paid for it now.

Q And the other study you made was to read something in a newspaper— A No, it was not; it was to keep me posted as a real estate man, because, otherwise, I was no real estate man.

Q You never had any connection with making any sales in the City of Hoboken? A Well, I don't know whether I did or I did not. But I will tell you this; our family owned a property in Hoboken. I had something to do with that, and I was the fellow that said yes or said no.

Q And where was that property located? A That was right close to the U. S. Theatre.

Q Washington street? A What is that?

Q What is that? Washington street? A Yes.

Q So that is the extent of the study you made in the City of Hoboken? A Oh, no.

Q Whenever you happened to read something in the newspapers, and that fact that your family have or had

a property down on Washington street? A Oh, no, no. You know a little better than that.

Q Well, give us the sum total of your study, prior to being retained to make this appraisal assessment as to the Hoboken property? A I will give you that—

Q What are you reading from now? A I am reading from notes that I prepared, because I expected that question, and I prepared myself to answer it.

Q Well, I will object to your doing that.

Mr. Lichtenstein. What is that? Read it.

(Two questions and answers read).

A Well, if you want it, why I can give it to you intelligently—

Q Well, give it as nearly as you can remember without that—

By Mr. Allen.

Q The sum total of your study prior— A Well, about—oh, I should judge sixteen years ago, John Egan, of Egan's School, purchased the property on which his school is now located. He was a little doubtful about what the value of it was, and he asked me what it—would I come down and appraise it for him and give him an idea as to whether, he was going right off on his proposition, and I made that appraisal. About twenty-two years ago, Judge Mintern's wife owned some property on Willow avenue, and the Judge used to—he had a bicycle then. He would come up to the office where I was clerk, twenty-four years ago—

Q Oh, let's not clutter up the record— A He wanted to know what that property was worth, and he said that, and we handled that property for him, for six years, collected the rents, and gave him back the net earnings of his property.

Mr. Lichtenstein. Go right on, Mr. Singer.

A My brother-in-law, Robert Nagle, as you know—he was not a lawyer at that time—yes, he was a lawyer—of 235 Washington street, in which he had his business; he asked me to go down and appraise that for him. He had an option to purchase in that lease. When the property was finally purchased by my nephew by marriage, Mr. Kolblein (?)—I made a valuation of 233 and 235 Washington street, and allowed—

Q You still are reading, are you not? A I am trying to give you this right, if I can.

Q Well, will you please put your piece of papers away from you?

Mr. Lichtenstein. Try to testify from your memory, Mr. Singer, if you can.

By Mr. Allen.

Q Put it in your pocket, won't you—so you won't be tempted? A I might do that. My sister owned property next to the United States Theatre, left to her by my brother-in-law. I appraised that property and it was sold for twenty-four thousand dollars, and purchased by a man by the name of Paul. There was a—to my recollection where the United States Theatre is now, was Tom's Livery Stable. I appraised that for George Lamoos. He wanted me to get interested in that property, and Henry Lamar finally purchased that property. I appraised a piece of property that Mr. Lichtenstein and I don't know who, with him, had, near Ferry street—there was a baker in there years ago; it was then occupied by the Shuberts Syndicate men, and there was a man came up to Hoboken to get Mr. Rink interested in that—

Mr. Lichtenstein. Well, that is one more place.

Mr. Allen. Where is that place?

A Around Ferry street—Mr. Lichtenstein. He will tell you all about it. And then we had a piece property

opposite the Observer, at First street, belonged to the Hagen people. That was one of George Lamoos's clients, and he got me to go down and look that over before he sold it and give him my opinion of that. A party by the name of Garrity—Mrs. Garrity, less than two years ago, I represented her on some property that was subsequently sold in the territory stated, and I don't know whether she was satisfied with my services or not, but she said she would not sell this property without my advice. And I think it was something about 705 Washington street, or right about that spot, and I appraised that place of property. The Hall Tiffany Electric Company, Adams and Ninth street; I think it is; there was a disagreement upon the price of that. The stockholders of that company—

Q Well, it is not necessary for you to put all this on the record. A You are asking me to go into it.

The Court. Yes, you are asking it.

A They asked me to appraise it, and I appraised that.

By Mr. Allen.

Q Is that what you appraised? A Yes.

Mr. Lichtenstein. Go right on, Mr. Singer.

The Court. I do not have the property.

Mr. Allen. Yes. Adams and Ninth.

A A man by the name of Stephen Dickman, a large owner of real estate in North Hudson, a large owner generally and some in Hoboken, had a piece of property, formerly used in the fish business, right near Second street.

Q Can't you eliminate all that and state where it was? A That was around—I went down and appraised that property; that was about ten years ago. He also had a piece of property right at Ferry on Grove, a brick building that he wanted to sell, and I appraised that property.

Q Where is that?

(Part of answer read.)

Q Is that the extent of property in Hoboken which you studied prior to being retained to make this appraisal? A I appraised the Fourteenth street ferry.

Q Oh, well!

Mr. Lichtenstein. Those are all elements, if the Court please. You are asking him about Hoboken.

Mr. Allen. All right.

The Court. Go ahead.

A I appraised the Manor real estate of Manor and Company, Eleventh street and Hudson—water front. I appraised the American Warehouse Company, immediately adjoining.

Q Well, now, aside from the appraisal that you made of the water-front property? A Well, then I appraised the Delaware, Lackawanna Railroad Company.

Q What other, if any, lots or lands in the City of Hoboken have you ever made any study of by appraising them or otherwise—any besides these that you have mentioned? A Well, that is about—if you were to ask me of record—that is about what I claim.

Q Now, when did you make these appraisals; many years ago? A I think in my testimony, I pretty much pointed out the date with my answer.

Q Well, none of them in very recent years, with the exception of Mrs. Garrity's, 735 Washington street? A Well, you know all about the railroad and water front—that is only about a year ago.

Q Well, aside from the shore front property, these other appraisals that you have enumerated, excepting Mrs. Garrity's property, 735 Washington street—all the other appraisals were made about how long ago? A Well, the Stanley Electric Company. I can give you the exact date, if I can refer to my notes—it was made about two years ago.

Q Then you made two of them within two years, and the balance were all made about ten years ago? A Oh,

no. Then my sister's property—that was sold to Mr. Paul —I think they sold that three or four years ago, and then the 235 and 233 Washington street, about two years ago.

Q Now, all of these properties were on Washington street, and other streets than this section—far from this section of these improvements? A They were not comparable.

Q Not comparable. Now, then, during all of your experience, have you ever made any study, prior to making this appraisal for your clients, of lots located within the area of these improvements or comparable with it, in the City of Hoboken? A Not a study for money. I make a study all the time; but I mean, if you asked me, did I go down there in that area and make a study for money, I did not do it.

Q Well, money or love or anything? A Oh well, for love of work—

Q Well, when did you do it? A All during twenty-four years.

Q And when did you do it? A During twenty-four years.

Q Well, what kind of study did you make during those twenty-four years, in that district? A The same study that every man that is interested in real estate makes.

Q What did that consist of? A Well, I went down —if I were in that neighborhood, I would go at it and appraise it. I had a very accurate idea of what it was worth when I sold my property that was just on the border line, and don't you think I didn't look at it.

Q What property do you refer to when you speak of selling your property? A That is property on the West Shore Railroad.

Q That is in Weehawken? A Yes.

The Court. Which is adjoining Hoboken on the boundary line?

A Yes.

Mr. Allen. What street was your property on?

A Eighteenth street.

The Court. Seventeenth street being the last street in Hoboken.

By Mr. Allen.

Q Was it near the George Roman property? A No, Roman was on Willow street.

Q On which side of Willow was Roman? A Old Roman lives on the Plank Road and Eighteenth street.

Q And is that west of Willow extended? A Yes, yes.

Q And your property is— A That was in—about there in the Plank Road. Going over—

Q Is this east of Willow extended? A East of Willow, no. I say, Willow—it is west, and then you come to the Plank Road, and Old Roman lived about the Plank Road and Eighteenth street. I know I visited him there, and that is where he lived at the time I visited him. He was in the trucking business.

Q What did you sell your property in Weehawken for per lot? A My property averaged—my recollection of this is—

Mr. Lichtenstein. Well, now, I thought this was on the question of qualification. You are talking to him now about what he sold it for. You are going into valuation now. I think we ought to qualify him—get through with the qualification.

My Mr. Allen.

Q Well now, you can't describe other than you have done, the study that you have made of the meadow lands in the City of Hoboken in the twenty-four years that you have spoken of? A Well, I could describe it, if you will let me give on this particular case; I didn't get that in yet.

Q Never, before on this particular case? A Not as accurately and carefully as in this case.

Mr. Allen. Now then, if your Honor please, this is our objection to Mr. Singer: He has never constructed a sewer similar to or comparable with this one. He has never built a sewer that was constructed on piling. The only sewer that he built was one that cost forty dollars a lot a number of years ago, in North Bergen. He has never made an assessment for sewer improvements in—of lots similar to and comparable with these, in the City of Hoboken. Therefore, in order for him to testify as to the special benefit of a sewer, I submit he has no qualifications.

Now, as to his knowledge of real estate in the City of Hoboken, in this particular vicinity, it is clearly established that he has no doubt had no practical experience. He is not a real estate man who has bought and sold lands within this area. He therefore cannot qualify or be qualified unless he has made, acquired a theoretical knowledge. Now, your Honor, they may practice or study, or no matter how they gain it—but he has got to do it, and in some other manner than the way he describes.

The only theoretical knowledge he has talked of has been obtained from when he happened to pick up a newspaper and read of a sale in the City of Hoboken. That is what we all do; that is what you do and that is what I do; but that don't qualify us; that isn't a study. The only appraisals that he has made have been of the Washington street property and other property not in this district.

So that, with no knowledge of sewers, with no knowledge of assessment matter, with no knowledge of real estate values, no practical knowledge of real estate values in this section, with only a study of such matters since he has been retained to take this appraisal; I submit he is not qualified.

The Court. Well, I think I will permit him to testify.

Mr. Allen. Your Honor will grant me an exception?

The Court. You may have an exception, yes.

By Mr. Lichtenstein. (Continuing direct examination.)

Q Mr. Singer, Mr. Allen made his motion before I had an opportunity of re-examining you. Do you know the property of Thomas Henry, the late Thomas Henry? A In Hoboken?

Q Yes. A I do.

Q Where was that property? A He had two or three properties in Hoboken. There was one, if I recall it right, was at the northeast corner of Madison and Seventh street. The book—the record will show that.

The Court. Madison and Seventh street, yes.

A I think he had three lots there.

By Mr. Lichtenstein.

Q Yes. A And sold them.

Q Did you have anything to do with those lots?

Mr. Fallon. Louder. I can't hear you.

By Mr. Lichtenstein.

Q Did you have anything to do with the Henry lots? A Nothing with the sale. Of course, since there has been some dispute about it, I spoke to the attorney for Mr. Henry, and he asked my opinion about it.

Q I mean, did you have anything to do with the appraisal of those lots?

Mr. Allen. I object. The only thing that would qualify him is the matter of bargaining and selling.

Mr. Lichtenstein. Oh, that isn't so, if the Court please.

Mr. Allen. Well, it is so. The mere fact that this witness would give it, on being asked by somebody what in his judgment is the value of the property—

Mr. Lichtenstein. Why, if the Court please, that is just exactly what the courts permit real estate men to do. They don't have to sell a single piece of land or buy a single piece of land; but, if they study conditions as real estate men do—they talk to this man and they talk to that man—

The Court. There isn't any question about that.

Mr. Lichtenstein. He is already qualified.

The Court. Yes.

Mr. Allen. How can it be said that, if he asked some other man's opinion of what it was worth, that he can testify here—

Mr. Lichtenstein. No, he appraised it. It gives him additional experience, I contend.

The Court. Yes, I will allow the question; you may have an exception.

By Mr. Lichtenstein.

Q Yes. Do you recall any other land that Mr. Henry had in Hoboken? A He had a piece of property on Willow avenue just north of Fourteenth street, a piece of vacant land on the track.

Q Did you have anything to do with that land? A No.

Q Do you know of the Berberich property? A The Berberich property? No, I do not. Maybe—is that the property on the other end on Park avenue? I don't know whether you would mean that or not. I would not be able to tell you about that; I could not answer you.

Q Have you had experience in ascertaining the effect of sewers upon increase in value of property?

Mr. Allen. I object to that upon the ground that that question could only relate to his qualifications, to testify as a witness.

Mr. Lichtenstein. Well, I have a right to continue it.

Mr. Fallon. Well, I submit he has not.

The Court. Yes, you have rested, Mr. Lichtenstein, upon his qualifications.

Mr. Lichtenstein. Well, I know, but Mr. Allen made his motion before I had an opportunity—

The Court. Well, he asked permission to cross examine as to his qualifications.

Mr. Lichtenstein. Well, these are some more questions I have a right to ask him about his qualification and experience.

Mr. Fallon. Well, I submit that then the questions ought to have been asked before.

The Court. Well, yes, maybe they should have been, but of course, the examination is in the discretion of the Court. I will allow it; go ahead.

Mr. Fallon. It only opens the way to give us more cross examination.

The Court. Yes; well, you will have that right; I will grant it to you.

(Question read.)

Mr. Lichtenstein. Of real estate, yes.

Mr. Allen. Well, that is indefinite as to time.

Mr. Fallon. Well, if he says no, I suppose there won't be any objection to it.

Mr. Lichtenstein. Oh, I will withdraw the question; so as to avoid any lengthy argument about it.

Charles Singer, Jr., direct.

Q Mr. Singer, taking up the assessment covered by map number one—and I think, if the Court please, that we will, as we go along, each assessment that is the subject of the appeal; we will cover each and every assessment under the one head; in other words, each appellant, covering the sewer and the sidewalk, the streets and the connections, so that we won't have to go back to each one separately.

Mr. Allen. Well, now, I will assume that Mr. Singer will testify to the Court as to the figures contained in this compilation, and you can make any addition that you want; so it won't be necessary to go all through.

Mr. Lichtenstein. Well, there are explanations that are necessary. We don't want to just offer the book and say, "here it is."

Mr. Allen. Well, we will agree that Mr. Singer will testify according to those figures.

Mr. Lichtenstein. Well, I think that is so, Mr. Allen, but there are explanations that are necessary, as we go along. I am not going to take up each lot separately, but we will take them up in blocks.

The Court. You are going to take each one of these appellants up?

Mr. Lichtenstein. Yes, I mean, in blocks.

Mr. Allen. As long as you have prepared all these, I can't see, as long as we agree that Mr. Singer would so testify—

Mr. Lichtenstein. Well, then there are a lot of general questions.

Mr. Allen. Well, take those up then.

Mr. Lichtenstein. Well, I will take up a lot of general questions.

Q Now, Mr. Singer, will you describe to the Court, please, the property of the City of Hoboken, in a general way? A Flat—

Q Well, just go over it generally? A It is a flat piece of land that is intensely developed; where you see yellow in here.

Q Referring to the map entitled—

Mr. Allen. Will you speak so the record will show it—mention the streets?

Mr. Lichtenstein. Well, he says, "marked in yellow."

Mr. Allen. Well, but—

Mr. Lichtenstein. Referring to map entitled "City of Hoboken, New Jersey, 1922"—which is marked in evidence—or which we now offer and mark Exhibit 7.

(Marked "Ex. 7.")

A Here is a piece of flat land—

Q Just off the record—when you say, "here is a piece," it doesn't go on the record what it is. You will have to tell what section of the city. A Well, here is a piece of land beginning at Marshall street and running to First street.

Q Marshall and First street? A Well, it runs over in—running along, scattered along Marshall street, up to about Sixth street, and between Jackson street at Second, and running up to Sixth street, is a lot of vacant lots filled up with garbage and one thing and another, of uneven condition, just dumped there to get rid of it, not according to grade. No grade was thought of or maintained—just in there—filled.

Then you come along at Sixth street, and you get along between the block, between Harrison and Jackson, you get along up here into Ninth street, west of Jackson, is vacant land again. This land is of a better character.

It is more evenly filled, and the Eighth street is at grade and meets the manhole. And that is directly west of Ferguson's block, and is used for switching to bring in materials to Ferguson's plant.

And then you come over here to the point of Monroe and Tenth—Ninth street. I might say that we begin right over at Jackson street, if you will, and you go east until you would hit Adams street; that is entirely vacant. Then you go north. You hit—you go through the park; there is the Hoboken Park there, and then you will find the land practically vacant from Adams right up to the—

The Court. The northerly boundary line?

A Except here is an express, or stable, or something of that kind—but very sparsely developed. That land is filled, as all that land originally was, by dumping of garbage and top soil and one thing and another, and some is below grade two feet and some is at grade, but if you take a serious situation there at Fifth street and Jackson, there somebody dumped garbage into a heighth of eight or nine feet, which injured the property.

The Court. That is what we saw last night.

A If it had been regulated, nobody would have permitted him to do it. Some day he has to get that off there.

Q Is that a section of it where the city has agreed to cut it down? A Yes.

The Court. The city has agreed to remove that and cut it down.

Mr. Allen. I see.

A This land is about three foot above high tide.

Charles Singer, Jr., direct.

By Mr. Lichtenstein.

Q When you say, "this land," what land do you refer to? A That is the land here, this land that I have described, a flat land, along where I have just described.

Mr. Allen. What was that?

(Next to last answer read.)

Mr. Allen. I object to the witness testifying to anything about high tides, unless he is qualified—

The Court. Yes, I will strike that out.

By Mr. Lichtenstein.

Q Mr. Singer, were you familiar with this land before it was filled? A Yes.

Q And do you know whether the tides affected that land before it was filled? A Practically overflowed it.

Q Yes, and the filling that was done in the City of Hoboken; did it cover all of the area—

Mr. Allen. I object to the leading question, as far as you have given it—

By Mr. Lichtenstein.

Q Well, what area did it cover; do you know? A All that was west—or east—of this line described on the map that I am pointing to, which shows it in here very accurately.

Q Referring to a line marked "original meadow line?" A Yes.

By the Court.

Q That means Fox Hill, does it?

Mr. Lichtenstein. No, he is pointing out the whole meadow section.

A The whole meadow section very accurately.

Q He is pointing at that line— A I say, on this map.

Q —marked the "original meadow line."

Mr. Allen. Well, what does that mean, original meadow line?

The Court. Marked on the map, original meadow line.

Mr. Allen. That is so many years ago that he don't know anything about it.

A Oh, yes, I do; I am fifty-four, although I am not bald, but I am fifty-four.

By Mr. Lichtenstein.

Q Now, Mr. Singer, do you recall the filling in of the land from the northerly boundary line and west of Willow avenue and north of Fifth street, in the City of Hoboken? A I remember it being done; yes, sir.

Q And do you recall what the condition of it was before the filling of it began? A It was land that was under water; inundated land, maybe two or three and four feet in parts.

Q Yes, and—now, the filling that you describe, you say that in some places, it is below grade, some places at grade, and some places above grade? A Yes.

Q And are there large areas that are above grade by this garbage filling? A Two blocks that I distinctly saw, by this Jackson street—

Q And do you know that, up to very recently, all of the garbage of the City of Hoboken, collected in the City of Hoboken was dumped into that meadow, which is embraced within the area of these new improvements? A In addition to the garbage of West Hoboken and Weehawken.

Q Yes, and how long is it, since the City of Hoboken, to your knowledge, has stopped actually filling in of this

land with such city garbage? A About a year and a half ago.

Q And do you know that they are still dumping garbage on part of this land? A I don't see any evidences of that.

Q You don't see it? A I do not see any evidence of that now. They are taking it to Secaucus.

Q Well, it may be that they take it up and dump it before they take it to Secaucus. A Well, I—it must have been on that ground I passed—that vacant land there.

Q Yes. Now, where are the high lands in Hoboken located, as distinguished from the low lands? A I should say Castle Point.

Q Castle Point, and along Hudson street and Washington street, Bloomfield street? A Yes.

Q And where does the land start to slope towards the west? A That is right after you leave Washington street—

Q I know, but where does it slope— A Right in Washington and Bloomfield street, she goes right down.

Q And is that all along the entire length of the city, from Ferry street to Fourteenth street? A Oh, no; not uniformly so, but some a greater degree than others. They have humored the grades in there—taken them as they were.

Q Now, what is the built-up section of the city? A The built-up section of the city is best described by pointing to this map.

The Court. That is P. 7.

A Wherever you see these lines, which are street improvements, they tend to indicate streets that were benefited by these improvements; that tends to show the intensely developed part of the city.

New Jersey State Library

By Mr. Lichtenstein.

Q Yes. Does that apply to Willow avenue from Thirteenth street, west or not? A Yes, under development there.

Q Does it apply to the streets marked in yellow—as Eleventh street from Clinton street west? A No.

Q Well, take— A That was a kind of street—it was a street made to get a purchase on to this land, as it was developing, but they had no permanent streets running north and south.

Q Yes. Taking the entire area of land between Eighth street and the city line, at the north, and Willow avenue and the westerly boundaries of the city; is that the portion of it that you say was sparsely built upon? A Well, say Clinton—just extend it a little further.

Q Yes, Clinton street. A Yes.

Q And then did the land west of Jackson—all the land west of Jackson street to the city line, and from about Sixth street north; that was also sparsely taken up? A All of that.

Q No buildings on it? A All of it.

Q And prior to these improvements, what was the condition of that land, all of the land which is the subject of these assessments, now? A Well, it took a kind of progressive development. A man went over a lot—if he could get fill; in order to have a top—he had to get it cheap, because the land was cheap—he would fill it, or if he could induce anybody to fill it for him, he would, but he used his influence and his efforts to get this soil, and it gradually filled up, with the garbage and with the soil. With these different conditions, it became, as I say—in some places it is three feet below grade, the grade indicated by the street, which I suppose is the correct grade. Other parts it is at grade; and at parts it is over grade. But none of that I have described that is over grade in the western part of the city, is natural. That

was done by men doing it there, without any regulation, and doing it without consulting the owners interested in the premises—free, to get rid of the stuff, the soil.

Q The land lying to the north of Fifteenth street, to the city line, from Willow avenue to the hill; is that above or below grade? A That is below grade and varies from three to five feet. I indicate the line by the top of the manhole cover. I have measured it accurately, went all over that land, and at places you will find five feet; where the manhole was right at the ground and some two or three feet below. Gradually, as this land was filled in—

Q Now, the land to the south, within the Seventh, Eleventh and Fifteenth street assessment area, are there or are there not places where the manholes of the new sewer system are far below the top of the soil, of the garbage? A It is, all along that western section.

Mr. Allen. I object on the ground that it is not material or relevant, unless you intend to show that it is above the average of the street.

Mr. Lichtenstein. The only thing is this, sir. It was my intention to show that, because of the condition of this land, that the soil was so high; that is, the garbage was so high above the proper grade, that therefore that land, because of that condition, was worth considerably less. Now, I understand, and it is a fact, that all this garbage was dumped there by the city, and it was dumped above the grade, and the city's understanding was that it was to be removed whenever the owners desired it, and, if that is so—

Mr. Allen. That was the express agreement between representatives of the county and Mr. Lichtenstein—

Mr. Lichtenstein. I assume that the city will carry out its side of this obligation.

Mr. Allen. No, but of these, some are below grade?

Mr. Lichtenstein. No, some are below and some are above grade, Mr. Allen.

Mr. Allen. There won't be any question then about that.

Mr. Lichtenstein. Yes.

Q Mr. Singer. What is the—in your opinion—the best use to which the land which is—which abuts on the streets which are marked in blue on this map, can best be adapted for?

Mr. Allen. I object, upon the ground it is immaterial and irrelevant.

The Court. Well, I think he has practically answered that already. I will let him answer it. He said the zoning commissioners had wisely decided, or something like that.

Mr. Allen. I want an exception to it.

The Court. Yes, I will give you an exception.

A Well, there are two distinct classes of land in that area, distinct classes.

By Mr. Lichtenstein.

Q Yes. A One is land that can obtain, by application to the interstate commerce commission, a citation that will compel the railroad company to give you facilities to your land. That is one class of land.

Then there is that class of land that has intervening streets, where you can't get it without municipal consent; you can't cross the street, and you could not get it without that permission or buying somebody else's land, who owns the fee and can't or won't sell it to you, so it is very doubtful if you would get it.

So there are two distinct classes of land, land that has railroad facilities is the better class of land, better than

land which, because it only can be adapted to some ordinary construction—there is a mass of that land all around there, of land without railroad sidings, and he can't get as much; his market is limited.

Q Yes. Now, will you indicate on this map by block numbers the land of the first class?

The Court. That has the railroad facilities.

A Yes.

By Mr. Lichtenstein.

Q On the southerly end of the city? A If somebody would—I want to explain it; if I could get a railroad map in here that some one has; the railroad bought these angles to prevent anybody from getting out. You can't get out, unless they permit you to have it.

Q When you speak of the railroad, what railroad do you refer to? A The Junction. There was some competition between the Erie and them, and they would not let you get an opportunity to get a connection; they bought it all up so you can't get it unless they want you to have it.

The Court. Well, Mr. Lichtenstein, I will give you a chance to look that up. It is now ten minutes to one and there is another matter I have to take up here. I will give you until two o'clock; that will give you a chance to look it up.

November 23, 1922, 2 o'clock P. M.

Hearing resumed, pursuant to recess.

Appearances: Same as before.

The Court. Go right ahead.

By Mr. Lichtenstein. (Mr. Singer resumes stand.)

Q Mr. Singer, at—just before recess, we were talking of the property that you class as; that you divide into two classes; and I ask you to indicate the property that is embraced within the first class that you spoke of, namely, property that might have railroad connection; will you indicate it on the map? And you also spoke of the land that was owned by the Junction Railroad, which cut off the rest of the land from having a railroad connection? A Yes, the property that should have direct connection. In the whole western part of the city here, is on lot 34—you might get it on 25, and you might possibly get it on 45, but that is, naturally, with the consent of the city. Now then, the railroad itself owns little pieces of it through there, that prevents anybody from getting beyond their own ground. That is the New Jersey Junction.

Q Will you indicate a little better where that is? A If I might get that atlas, they might better understand.

Q Yes. A That is it. Now this—I don't know whether that is the Jersey City line in there—I don't know whether that is so or not. Now, block four—

Q Now, just describe it; you see it comes right down there. A One, two, three, four parcels.

Q Facing— A Facing Marshall street.

Q On the corner of the ferry? A And Ferry.

Q Yes. A Now, just the block—nine lots down, to 22. Now, this—

Q You say Block 24 comes how? A Yes, that you can't get in there.

Q How? A Oh, you don't want that—there is where the coal—

Q No— A Now, here is the one, that is a block that is—30—Block 35.

Q Just take them each one as you go on, Mr. Singer; mention them by name. Block 9? A Down to twenty-one; I gave that.

Q You mean from nine—ten to twenty-one? A Ten to twenty-one.

Q What does that mean, that—you don't mention it so it will get on the record? A I say that is owned by the railroad company, that you can't get; they bar you off.

Q Bar you off what? A Bar you off to the east.

Q In Block 24, any land which is the subject of this assessment, has access to a railroad, has it not? A It has.

Q Block 31, if there is any land in it subject to assessment, it has— A Rail connection.

Q Or has ability to get a railroad connection? A Yes.

Q Now, Block 35 is separated from the railroad by a public street, is it not? A Yes, can't get in there.

Q Block 55—

Mr. Allen. Now, Mr. Lichtenstein, you personally would make a much better witness than Mr. Singer, but you haven't been qualified, yet.

Mr. Lichtenstein. Well, what's the use of wasting a lot of time?

Q Put the question in—Block 55, does it have the railroad, or is it separated by a public street? A Separated by a public street.

Q Lot 64, does it abut the railroad, or is it separated by a public street? A Separated by a public street and land of the railroad company.

Q The land of the railroad company is embraced by lots what? A Six—seven and eight.

Q In Block 64? A Right.

Q Facing Marshall street? A Facing Marshall street.

Q Yes, facing Marshall street, and does that prevent the lands being used for railroad purposes? A Evidently does, because they bought it to do that very thing. You can't get in there on that kind of a turn.

Q Block 72; that is the whole block owned by the railroad? A All owned by the railroad and Harrison street prevents anybody getting over there east.

By the Court.

Q Without the consent of the city? A Yes.

By Mr. Lichtenstein.

Q Block 80? A Prevented by the railroad company from anybody getting any connection.

Q Now, the lots 18 to 15 inclusive? A Correct; they control that situation.

Q Now, Block 86; that is one of the blocks which are the subject of these appeals? A Yes; can get railroad connection.

Q That is, it immediately abuts the railroad? A Yes.

Q Block 92. A And Jackson—where are we? Here, you see, Jackson street prevents anybody east from getting a railroad connection.

Q That is, from Block 92? A Yes, 92 prevents anybody else from cutting in there.

Q 87—or, 89? A I don't remember whether the railroad owned—and Jackson street prevents anybody from getting in there.

Q In other words, the railroad owns all the land that immediately abuts the railroad and does not own the land which faces the street? A Yes, Jackson street prevents it.

Q Block 101? A Block 101, owned by the railroad company; nobody can get in.

Q Block 105? A Same thing.

Q Owned by the railroad company? A And Monroe street.

Q 111? A That is where the trestle of the Public Service Company makes a turn, right near Thirteenth street, so you can't get that.

Q How about the railroad company? A They own the balance of the Block, 111.

Q West of the railroad? A West of the trestle.

Q Block 118? A Barred by the trestle of the Public Service Railroad Company from getting east.

Q Yes, and Block 1937, I—

The Court. I guess it is 127.

Mr. Lichtenstein. I meant 127.

A Owned by the railroad company and Madison street.

Q What do you mean by Madison street? A Public street prevents you from getting a crossing.

Q Now then, in Block 136, of the city map? A Same situation, the railroad owns all the land, except—

Q Owns all the land where? A Owns all of the land abutting on the railroad, except lots 1, 2, 3 and 4, and there is a street in there.

Q You mean, a street in what? A In front of those lots.

Mr. Allen. In front of the four lots, you mean?

A Yes.

Charles Singer, Jr., direct.

By Mr. Lichtenstein.

Q But all of the lots that immediately abut the railroad, they are owned by the railroad? A Correct. The same thing applies to Block 137.

Q That is, the land which touches the railroad is owned by the railroad? A Owned by the railroad, and anything south can't get in, and the street prevents—Seventeenth street prevents.

Q Now, then, the rest of the land along the line of the railroad, from Jefferson street to Park avenue— A Is cut off by Seventeenth street.

Q Cut off by Seventeenth street, yes. And also land owned by the railroad? A Yes.

(Brief mumbled discussion.)

The Witness. Eighty-six, you can't get on either; you can't get on eighty-six.

By Mr. Lichtenstein.

Q So that, taking the entire length of the city, at the boundary line, that is the westerly boundary line of the city, you have indicated; from the most southerly line to the most northerly line, and the entire northerly line, the land which can be, which has direct possibilities of railroad connection, and the land which is owned by the Junction Railroad, which prevents access to all the rest of the land? A Yes.

Q East of it. Now, concerning the land—now, then, the second class of land that you refer to is which land? A All the remainder.

Q All the remainder? A Yes.

Q That is, all the remainder of the land which is embraced in the area of the assessment line in the meadow district? A Yes.

Q Now, then, I ask you what, in your opinion, is the best and the highest use to which the land which is em-

braced within the area of the Seventh, Eleventh and Fifteenth street sewer system, and the land which lies to the east—or to the west of Jackson street, and from First street to Seventh street, can be put?

Mr. Allen. I object to that as irrelevant and immaterial.

The Court. I will allow it; you may have an exception.

Mr. Allen. Your Honor will grant me an exception?

The Court. Yes.

A The best use that the land with railroad connection could be put to would be for manufacturing purposes; that is, heavy bulk, requiring a railroad siding to lessen freight charges; or a warehouse, doing as the Erie Railroad is doing now, splitting bulk at its yard and putting it into auto trucks, preparing it for truck delivery to New York. We find that that is taking that form now; we are getting away from lighterage, and that will increase pretty largely as the tunnel is completed.

Q Which tunnel do you now refer to? A The one that is being constructed now by the New York and New Jersey Commission, the tunnel under the river.

Q Under the river? A Under the river.

Q All right, go on. A That would be the best use to which you could put this railroad connection land. Taking the other land, that is very ordinary use. In other words, the nature of the soil is a filled, soft spongy condition. It is not sufficiently strong to bear a heavy structure without piling, which means that you would have to go to an expense of from two to three thousand dollars to put a substantial building on it.

Q Two to three thousand dollars for what area? A Twenty-five by two hundred.

Mr. Allen. I object to that it would cost—the cost of putting in any building—or piling to support it.

The Court. No, he has not qualified as to piling.

Mr. Allen. He has not qualified as to that.

The Court. I will strike that out.

Mr. Lichtenstein. I haven't qualified him; all right.

Q Have you any knowledge of piling, Mr. Singer? A Yes.

Q And have you, in your examination of this land and your familiarizing yourself with it, ascertained the character of piling necessary in that land? A I have.

Q Had you—from your investigations, have you ascertained the depth of piling required; the depth to which piles are driven in that locality? A I have made an investigation to enable me to give you an intelligent answer.

The Court. Well, of course, that latter part may be stricken out.

By Mr. Lichtenstein.

Q And what is the depth of piling necessary, in that meadow area, that is required for an ordinary structure, say of two stories high?

Mr. Allen. Wait a minute, before he answers, I want to cross examine him.

The Court. I will let you cross examine him as to his qualifications as to piling.

Mr. Lichtenstein. May I suggest this, your Honor, that we have a man who is going to be perfectly well able to testify about that.

The Court. Well, you withdraw it?

Mr. Lichtenstein. I am going to withdraw it for the present.

The Court. All right, question withdrawn.

Mr. Lichtenstein. But we will put it into the case, and it will be in the case and Mr. Singer will be able to base his conclusions, if it is necessary, upon those figures.

The Court. Oh, yes; all right.

By Mr. Lichtenstein.

Q Just go right on and describe that land without referring to the piling, Mr. Singer? A It is land that there is not a great deal of in the market. It does not possess—its location is not such that it would command more than a city lot would, as against possibly a lot in North Bergen, such as I described. It is city conditions, near intense development that reflects some value to all city land. The development that has taken place there up to this date has been of a very ordinary character.

Q Yes. Now— A Small buildings.

Q This character of buildings, and which character of buildings is the land adapted to—that is the northerly end of it; that is from Seventh street north?

Mr. Allen. I object to it as being irrelevant and immaterial in this hearing.

The Court. Same ruling as before and you may have an exception.

Mr. Allen. Yes.

Q Cooperage plants, stables, storing—like storage warehouses.

By Mr. Lichtenstein.

Q Factories? A For light manufacture.

Q Now, are you familiar with the zoning ordinance which has been adopted in Hoboken? A Nothing more than that I know that that land in this area that has been improved here by sewers, is in the zoning district.

The Court. Heavy industries, is it, then?

A Yes.

By Mr. Lichtenstein.

Q In your opinion, is that the character of use for which this land is best suited?

Mr. Allen. I object—

The Court. I will allow it. He has already said, "I think they wisely did that."

By Mr. Lichtenstein.

Q And for that use do you consider that that land would be most valuable for? A Its best use.

Q Its best use, yes, in other words, you can get the very best prices for the land for this use? A Better than you get; it is not suitable for residences; you can't have any cellar there; you can't get down any more than three feet.

Q Mr. Singer, referring to the map number one, the Seventh, Eleventh and Fifteenth street sewer system; let's take up the first assessment which is the subject of this appeal, Block 65; Lots 1 to 34, assessed to Rebecca Babbitt, consisting of thirty-four lots, with an assessment of thirty-two thousand, six hundred and forty dollars, for sewers; what in your opinion, was the market value of a lot, of each and every one of those lots, before this—immediately before these assessments were made, improvements were made, and assessment confirmed, in December, 1921? A I estimate that the fair market value of all the lots in Block No. 65, was thirteen hundred dollars per lot of twenty-five hundred square feet, meaning

twenty-five feet frontage, and a hundred-foot depth; in that block.

Q Yes, or a total value of how much for the thirty-four lots? A Forty-five thousand, nine hundred dollars.

Mr. Lichtenstein. Your Honor, I will just indicate that block to you so that you can get it in mind.

The Court. Now, let's see. What block—it is in 65, is it?

Mr. Lichtenstein. Yes.

The Court. I am marking it right on here.

Mr. Lichtenstein. Yes, just put a cross on 65 there.

The Court. Yes, this is Babbitt.

By Mr. Lichtenstein.

Q The value that you—the market value of forty-five thousand nine hundred dollars, for these thirty-four lots was the value, is the value that you placed upon them without the improvements? A Without improvements.

Q Which is the subject of these assessments? A Correct.

Q Now, you are familiar with the sewer system that was laid down here in this Seventh, Eleventh and Fifteenth street sewer system? A I am, in a general way.

Q And what in your opinion was the—where is that memorandum? The value of the benefit conferred by reason of that sewer improvement—

Mr. Allen. I object to this witness giving any testimony as to the value of the—of the sewer improvements. Your Honor has permitted him to give his testimony as a real estate man, as to the value. His qualification in that respect was very limited, just a little theoretical study as a real estate man. Surely you cannot, with the qualifica-

tions that Mr. Singer possesses, merely amounting to putting in a small pipe up in North Bergen, involving an expenditure of some twenty thousand dollars, costing forty dollars a lot; you can't permit him to give testimony on that foundation as an expert, as to the amount of the benefit that these particular lots have received. In other words, he has absolutely failed to qualify as such an expert and he could not give the Court any enlightenment as to how much a lot has been benefited, specially benefited by an improvement of this nature; never had a particle of experience in anything that is at all comparable; never made any study of it. His entire testimony is limited in this respect to his having, a number of years ago, up in North Bergen, on entirely different lands, no piling required whatsoever, built a small sewer, consisting of a certain pipe—

Mr. Lichtenstein. Well, hasn't he qualified to testify as to the benefit conferred upon the particular land by the improvement; that is, by the fact that a sewer has been laid there?

Mr. Allen. No, because he has had no experience.

The Court. Experience, I suppose, in the construction of sewers; I suppose he has had none such as that.

Mr. Allen. None such as that. Now, what expert experience has he had, or qualification, which justifies him in testifying in place of the sewer commissioners?

The Court. Well, but—

Mr. Allen. Absolutely nothing, except that, in the course of the last twenty-four years, he occasionally read in the newspapers about some sales—

The Court. He didn't say that. His testimony was that he—not that he occasionally did it, but that he happened to do it, and his testimony, as the Court recalls it, was that he did not follow the newspapers.

Mr. Allen. Well, now, then, how has he shown by that that he is able, as an expert, to furnish this Court with any estimate of the amount of the benefit that these particular lots have received, from this particular improvement?

The Court. Well, I think, from his qualifications as a real estate man, Mr. Allen, he is competent to testify as to the enhancement of the value of the property by this improvement.

Mr. Allen. He has not laid any foundation that I recall.

The Court. Well, I am going to take his testimony and I will grant you an exception.

Mr. Allen. All right.

Mr. Lichtenstein. Just read him the question, please, Mr. Cooper.

(Question read.)

Q —in front of each and every one of the lots just referred to, assessed against Rebecca Babbitt? A Two hundred and seventy-five dollars a lot of twenty-five hundred square feet.

Q Or a lot twenty-five by a hundred? A Well, these assessments are figured on area.

Q Well, how many foot front would that be? A Twenty-five.

Q Twenty-five. And are all of your estimates that you will hereafter give, will they be based upon a lot twenty-five foot front and a hundred feet deep? A It will be based on area.

Q Twenty-five foot front? A We considered twenty-five hundred a full lot, and that is what the Commission did; we followed the same rule.

Mr. Allen. I object to that, stating what the Commission did.

Mr. Lichtenstein. Well, that may be stricken.

The Court. Yes, that may be stricken out, that part.

By Mr. Lichtenstein.

Q All of your assessments will be based upon a frontage of twenty-five feet, is that right, and a hundred feet deep? A A standard lot.

Q Twenty-five feet front and a hundred foot deep; is that what you mean, Mr. Singer? A Yes.

Q Well, let's have it that way, then; and if a lot is not a hundred feet deep, what will you figure be based upon; if it is not a hundred feet deep, but is twenty-five feet wide? A A proportionate part of it—figured it in area, I told you.

Q Figured it on the area, but allowing a twenty-five-foot frontage? A Yes; but we took the area, and figured your benefit on that. Of course, they must have a frontage on the street, or there would not be any benefit—

Q Yes. A And I want to say that most of the lots in this area are generally twenty-five by a hundred foot, and are laid out on the map.

Q Figured upon this assessment? A Yes, you will find that all the way through.

Q When the lot is not a hundred feet deep, you can give allowance? A I do. We gave it a proportionate charge.

Q And all your figures are figured on the proportionate area as laid out on this assessment map number one, is that right? A Yes.

Q And also upon the assessment map for improving streets and sidewalks according to the area as laid out on the various assessment maps? A Yes.

Q I think I erred, when I said with reference to the sidewalks; in the case of sidewalks, how have you estimated the value of the land; that is, value of the improvement? A On the frontage.

Q The frontage. And in the case of driveways, the same way? A Driveways, we took them when we could take them, but we had no definte way to tell what the driveways were. The map shows some conditions in there, that—we could not be governed by that. And there was another element that there is about it; I don't know, and I am frank to say I do not know whether these people stood by and saw these driveways built and maybe ordered them. If they ordered them, I am not defending the cost of that driveway. In other words, a man getting a sewer connection, generally stands by and sees it done.

Mr. Allen. Now, here, I want to interpose—

The Court. Yes.

Mr. Allen. —an objection to this witness stating what his opinion is as to giving any benefits for sidewalks, sewer connections, etc., because the law of this State provides that any cost—the entire cost is to be charged against the property for the benefit—

Mr. Lichtenstein. We contend that it is not chargeable against the abutting property owner, only to the extent of the frontage—

The Court. I don't know. I think the law is against you on that. We can take the testimony subject to its being stricken out. I am inclined to agree with you, Mr. Allen, on that.

Mr. Allen. Yes, I am surprised that they raised it.

Charles Singer, Jr., direct.

By Mr. Lichtenstein.

Q Confining yourself still to the assessment against Rebecca Babbitt, Block 65, Lots 1 to 34 inclusive; are you familiar with the grading and paving referred to in the assessment map, in front of and abutting on these various lots? A I am.

Q And will you tell us what, in your opinion, is the peculiar benefit, advantage and increase in value received by each and every one of those lots, by reason of that street improvement?

Mr. Allen. Same objection.

The Court. Same ruling; yes.

Mr. Allen. That this witness has not shown his competency. Same exception noted?

The Court. Same exception.

By Mr. Lichtenstein.

Q Give us the total, first. A Three thousand, eight hundred and twenty-five dollars.

Q That is at the rate—is that equally divided among the lots assessed? A No. There are only seventeen lots have pavement.

Q Seventeen lots have grading and paving, yes; and that is at the rate set forth in your schedule, of $618—no—of how much? A Two hundred and twenty-five dollars.

Q Two hundred twenty-five dollars, per lot? A Yes.

Q That is, twenty-five foot front? A Yes.

Q Sidewalks and driveways, and there is an assessment against seventeen of the thirty-four lots. What, in your opinion, is the peculiar benefit, advantage or increase in value received by those lots by reason of the improvement which is the subject of this appeal, for those connections, both sewer and water?

Mr. Allen. I object to that. It is irrelevant and immaterial. I do not think he is competent to testify. Also, the amount of the benefit is not the measure of the amounts that can be charged for sidewalks or for house connections. It is a fundamental law of this State that this is done for the benefit of the abutting owner.

The Court. I know, and as I have said before, Mr. Allen, I am inclined to agree with you and would agree with you finally, but Mr. Lichtenstein has practically promised that he will show the Court to the contrary. I do not think he can, but I am willing to give him the opportunity to do so.

Mr. Allen. Well, why should that not be passed on now, before going through this book?

Mr. Lichtenstein. Mr. Allen, let me suggest a short cut. I can't argue the matter right now. If the Court cuts it out now and afterwards finds out he is wrong, then it will not be in, but if we can, without going into details—I am not going to spend a lot of time on this expert, on sidewalks and driveways and connections for your sewer and water, because we have this, which you have a copy of and we can agree with you afterwards as to admitting that.

Mr. Allen. Can we get any higher law than the Court of Appeals in this State? Agens *v.* Newark, 8 Vroom 415, says that the assessment must be made only when it is not in excess of the value specially imparted to it by such improvement. The Court particularly says, however, that this rule does not apply to sidewalks, which may be charged wholly to the owner.

The Court. Where is your case, Mr. Lichtenstein? Will one of the officers get me 37 Law, 414?

Mr. Fallon. And quoting also Sigler *v.* Filler, 5 Vroom 227; and Tassel, *et al,* against The Mayor and Aldermen of Jersey City, 8 Vroom 128, and Kirkpatrick and others *v.* Commissioners of New Brunswick, 13 Vroom 510; and Van Wagoner *v.* Paterson, 38 Vroom 455.

Mr. Lichtenstein. The Home Rule act speaks of what local improvements shall consist of. One of the subdivisions, subdivision F speaks of this being one of the local improvements. The constructing, re-constructing and improving, re-improving re-locating the public walk or driveway. Oh, no, that is on another page. Pardon me, that is modified. That does not apply. The act further provides, "that it shall be lawful for the governing body of any municipality in this State to improve any parkway, street or public road, and so forth, with suitable curbing, gutters and sidewalks"—and then goes on, "Any municipality which shall improve any parkway, street or public road hereunder," that is under this act—"is hereby empowered to assess the abutting owners to the extent of the benefits actually received. Any difference between the amount so actually assessed and the total cost shall be borne by the municipality."

Now, there is, it is true, another provision and an entirely different provision, which is along the lines of the legislation referred to in some of these cases, which gives the municipality the right to charge the cost of the whole thing.

Mr. Allen. Read that section.

Mr. Lichtenstein. But you see what they have done in this case. If, under that act, that is the act which gives them the right to impose the entire cost on the abutting property owners, it is necessary, as we view it, to make an assessment for it,

they can go on, right on and charge it up against the land—

The Court. I will tell you what I am going to do; I will do what we agreed to do yesterday. I am going to take the testimony, and then, if we find as a matter of law that it is not admissible, I will strike it out. Otherwise, we will have it; that is what we understood we were going to do yesterday.

Mr. Lichtenstein. There is the other question, too, Mr. Allen. There is another case in New Jersey, which you probably have, that says that where you grade a street for improvements, where it is incidental, that is, where you have got to take a shovel and pull up a little bit of that part of the sidewalk, that is all right, but if you have got to cut down and grade and level off; that is not. (Further discussion.)

What was the last question?

(Question read.)

A Which do you want first, the sidewalk?

Q You have given us sidewalk, I think—hasn't he? A No, I did not answer.

The Court. Yes, he said thirty-eight, twenty-five—

A No, that was paving, your Honor.

Q Yes, sidewalks and driveways? A No.

Q Yes, according to my notation.

Mr. Lichtenstein. You gave us $3,825.

The Court. Sidewalks and driveways, isn't it?

A No.

Mr. Lichtenstein. Just answer, Mr. Singer.

Charles Singer, Jr., direct.

By the Court.

Q Sewer, ninety-three fifty? A Yes.

Q Grading and paving is $3,825; that is right—seven hundred and fifty dollars? A Yes, seven hundred and fifty dollars.

By Mr. Lichtenstein.

Q That is for what? A Sidewalks.

Q And driveways? A Driveways.

Q Now, how about the connections for your sewer and water?

Mr. Allen. Same objection, your Honor.

The Court. Yes, same ruling; same objection, same ruling and exception.

A I made it four hundred and fifty dollars.

By Mr. Lichtenstein.

Q Now, Mr. Singer, in answering the first question with reference to the market value of the land just prior to the assessment and the making of these improvements, without the improvements; you mentioned the figure of forty-five thousand nine hundred dollars as your opinion of their value; what in your opinion—no, withdraw that whole question, Mr. Cooper.

Q What, in your opinion, Mr. Singer, was the reasonable market value of the land which we are talking of now; namely lots one to thirty-four inclusive, in Block 65, after the improvements were made; namely, on December 30, 1921, with the improvements?

Mr. Allen. Well, that is only a mathematical calculation.

A Sixty thousand, two hundred and seventy-five dollars.

Mr. Allen. That is the sum—total?

Mr. Lichtenstein. It is not necessarily the sum-total. Sixty thousand, two hundred and seventy-five dollars, you say?

A Yes.

Mr. Allen. That is what he puts down for the benefit. It has got to be—

By Mr. Lichtenstein.

Q The item of nine thousand, three hundred and fifty dollars for the thirty-four sewers, was that an increase in value of the land by reason of the peculiar benefit, advantage and increase in value by reason of such improvements? A It was.

Q That is, the sewer? A Yes.

Q Now, take up the next land, which is the subject of appeal; namely, Lot 6 in Block 66—

Mr. Allen. Now, won't that be the same, right on through?

Mr. Lichtenstein. Well, now, let's take up a few, Mr. Allen, and then—

The Court. It will be just the same as on these other—

Mr. Allen. I will agree that he will testify just as it appears on this chart, in each and every one of those instances.

The Court. That will save an awful lot of time.

Mr. Allen. That will save an awful lot, and—yes, I will admit that.

Mr. Fallon. Subject to your objection, of course.

Mr. Allen. Oh yes, subject to my objection.

Mr. Lichtenstein. It will be admitted that Mr. Singer will testify to the various figures which are mentioned in this chart.

The Court. You can offer that in evidence, as exhibit so and so.

Mr. Lichtenstein. —this chart, which we will offer in evidence, each item as follows: The first item opposite the heading of market value of land before improvement—

Mr. Allen. Why not say, all items appearing under the name, Singer?

Mr. Lichtenstein. The language is too short; let's get in what it means. Under the heading of market value of lands before improvement; that that figure represents the market value and the reasonable market value of the lands in question, the lots in question, without any of the improvements which is the subject of the appeal, prior to the making of the improvements.

Mr. Fallon. If you say, "represents, in this witness' opinion"—

Mr. Lichtenstein. That is what I say, in his opinion. I didn't—if I left out that word, I intended to put it in. And that that was the value of the land without the improvements on the day of the assessment—confirmation.

Mr. Fallon. In his opinion.

Mr. Lichtenstein. In his opinion, yes; that the item opposite the word "sewer" is the figure which Mr. Singer would testify is the—in his opinion, the value of the benefit conferred by reason of the sewer improvement in question, and that it is the increase in value received by the land in question, by reason of the improvement, and is the peculiar benefit, advantage and increase in value received by the lands, by reason of the improvement, and that the same applies to the figure set opposite the item "grading and paving" and that the same applies to the figure set opposite "sidewalks and driveways"; and that the

figure set opposite the words is market value, December 30, 1921.

The Court. And connections?

Mr. Lichtenstein. Oh, pardon me. The same applies to the section opposite connections, sewers and water, and the same applies to the figures opposite December, 1921, after improvements. I should have said, after the word "applies"—

The Court. In his opinion.

Mr. Lichtenstein. Yes, that opposite—that the figure opposite the words "market value, December 30, 1921, after improvements" is the figure which he would testify, in his opinion, was the reasonable market value and the market value of the land in question, with the improvements complete, and which is the subject of this assessment, on December 30, 1921, and thereafter.

Mr. Fallon. Well, why do you say then?

Mr. Lichtenstein. And that it continues up to the present time; in other words, that there has been no change in value.

Mr. Fallon. All right.

Mr. Lichtenstein. All of the figures which he would testify to, all appear under the column entitled "Singer." Now, for the purposes of keeping the record straight, I will offer in evidence this book of sheets.

Mr. Allen. We object to it being offered in evidence, but we would rather have it used—

Mr. Lichtenstein. How can we get it on the record?

Mr. Allen. Well, one of the reasons we object to it is because, down at the bottom is—

Mr. Lichtenstein. Well, cut that off, Mr. Cooper. The notation at the foot of the schedule is not to be considered a part of the record.

Mr. Allen. Well, you are offering that—this contains more matter than this witness has testified to. You are offering this for what testimony Mr. Singer would give?

Mr. Lichtenstein. Yes.

The Court. Well, while we are at it, how about the other witnesses?

Mr. Fallon. They have got to testify.

Mr. Allen. They will have to qualify first.

The Court. Yes, they have to testify first.

Mr. Lichtenstein. Yes, that is really all we desire to have in; we do not except you to admit the others until they are proven; so that we have in all of these figures under the heading of Singer; and it is also admitted. Mr. Fallon, let me get this, too—I do not want to get this in without your hearing it. It is also admitted, I assume, that his testimony would relate to the lots and block numbers, the various lot and block numbers?

Mr. Fallon. I want to stipulate that this testimony would—well, we will say all of the matter shown in the columns to the left of the column, and the figures as contained in, the Singer column—

Mr. Lichtenstein. Yes, that is right.

Mr. Fallon. Except that we object to the assessed values being considered here at all.

Mr. Lichtenstein. Yes, we consent to the tax assessed values being stricken from this record entirely. I think that is proper, Mr. Fallon.

Q Now, Mr. Singer, as a matter of general information and testimony, will you tell us please, the—some of

the reasons for your placing the—giving the values, the market values of the land before the improvements, as you have in this schedule?

Mr. Allen. I object to this.

Mr. Lichtenstein. And the—

Mr. Allen. I object to it as being immaterial and irrelevant.

The Court. I do not think he has finished the question. "And the—" he says.

Mr. Lichtenstein. —and afterwards the—your reasons for the figures which you have given as to the market value on December 30, 1921, after the improvements, and up to the present time.

Mr. Allen. Objected to upon the ground that it is irrelevant and immaterial.

Mr. Lichtenstein. Oh now, we are giving—we don't want to be just confined to merely saying, "he merely says so." I mean, as your Honor knows, the witness—

Mr. Allen. And you are assuming that this commission should first have sat down and determined the value of the property.

Mr. Lichtenstein. No, I don't say anything about that.

Mr. Allen. If they have not, why do you say that he should do it?

Mr. Lichtenstein. We don't want him merely to say something without anything to back it up with.

Mr. Allen. We will take care of that on cross examination.

Mr. Lichtenstein. Well, we have a right to take care of it on direct examination, too.

Mr. Allen. Well, I object to your taking care of it on direct examination.

The Court. I think that is so, Mr. Lichtenstein. You don't want me to give way and say it is not so?

Mr. Lichtenstein. No.

The Court. Well, if he says so, and he is not cross examined on it, what is the inference to be drawn?

Mr. Lichtenstein. Now, if the Court please, what if Mr. Fallon did not cross examine him at all on the subject; if he just stopped and did not cross examine him at all; how much weight should be given the testimony?

Mr. Fallon. In this case, as much weight as I think should be given to it at all; that is none.

Mr. Lichtenstein. I am addressing myself to the Court.

Mr. Fallon. So am I.

Mr. Lichtenstein. The cases all hold that an expert should give his reasons and grounds for coming to the conclusion which he does. That is what I expect to prove by him. I want to show what he says, in a lot of land down there before these improvements were made, that was worth a certain amount of money, why he says that, and why he says, by reason of these improvements and the land as it is today, with the improvements, that the land is worth so much, as he has already testified to.

The Court. Well, I think I will allow it; you may have an exception.

Mr. Fallon. Exception, yes.

The Court. I will let him give his reasons and the basis for his testimony.

Mr. Lichtenstein. Now, Mr. Singer—

The Court. It will come out, anyway.

Mr. Lichtenstein. Certainly. Mr. Fallon would not have allowed him to rest without cross examining him.

A I have studied a great many sales in this particular area that is before the Court now for review. In addition to that I have studied sales of adjacent property comparable to this property.

Q Speak out loud; you drop your voice; you said "comparable to this property." A Comparable to this property. I examined the land. I knew its condition prior to the improvement. I considered its location. I considered its best use. I considered the nature of the soil, its nearness to intense development because of labor, and—a man has a factory, the closer he is to the intense development, the more it is worth. I have estimated, however, after going through these sales—and I have a number here to recite, to back it up—what the land—land of a similar kind sold for, as indicated, in that block.

Q As indicated in what block? A This block, in this block, the first one. I will give you the block—sixty-five I say, to get it right.

Q Well, I am not asking you about that block now; I am asking you to speak generally— A Well, that applies to each block, and I said: "What is the reasonable market value for that property?" meaning the particular block, as I went along, and taking each lot and letting it rest on its own bottom.

Q Which lot? A Which block?

Q Yes. A According to the streets, some more or some less, according to the street. I considered what improvements it had before, if any, and I took everything that entered into a real estate calculation, that I knew of, and that to my mind indicated that it should be taken,

and I said, "that is the fair market value of this property before these improvements."

Q When you say this property— A Well, there were different improvements. There is paving, there are sidewalks, there are sewer connections, and then there is another element that entered into it. They took some streets that had sewers and they added them to this new system, and I considered that element.

Q All right; now then, go right on? A And I formed the base that you find on every block.

Q As referred to— A In my schedule.

Q In your schedule, in this exhibit? A Exhibit 8.

Q Yes. A Then, using the same process of reasoning, I took the sales—I took the property after it was improved, and I said, "Now, when I come to consider how much did this particular lot or lots in this street, in this block get from this improvement; in other words, how much would be reflected in enhanced value for the man that owned it, if he were to sell it, how much would he get for it?" And then I took sales since the confirmation and I checked it with that, to see whether or not my reasoning was right; and that is what guided me in making my value of before and after.

Q Did you also have sales prior to improvements, to determine the value of land, if possible, prior to the improvements? A Oh, yes.

Q And did you take sales after the improvements for the purpose of guiding you in determining the value of lands afterwards, and the increase in value by reason of those improvements? A Yes, if I was dissatisfied, that is what guided me.

Q Yes, and these examinations and calculations that you made of these properties, did they cover each and every lot in each and every block which was the subject of the assessment? A It did.

Q Yes, and did you consider each and every lot in each and every block separately? A I did.

Q Mr. Singer, will you give us some of the figures of—sales figures of land embraced within the areas of these assessments and lands which were similarly situated and comparable with the lands which are the subject of the assessment, and which you took into consideration as giving you a guide for ascertaining the value of these various pieces of land, as shown in Exhibit 8, your schedule, prior to the making of those improvements?

Mr. Allen. Now, if your Honor please, I surely object to this, and this objection is to the line of testimony, also.

The Court. The fore part I did not get—

Mr. Lichtenstein. Just read it, please—

Mr. Fallon. I say this here, that I understood that Mr. Allen's objection goes to this whole line of testimony.

Mr. Lichtenstein. Yes, yes.

The Court. Yes.

Mr. Fallon. I want to object to this, and this is the purpose of it. I conceive that this is the best evidence procurable, this exhibit.

The Court. Is this a part of his reasons?

Mr. Lichtenstein. Yes.

The Court. All right, I will hear them.

Mr. Fallon. This is not for the purpose of getting at his reasons at all. It is facts and proof of sales—

The Court. Read it, Mr. Cooper.

(Question read.)

Mr. Allen. Now, if your Honor please, he has already got into this case, the expert opinion and basis for it, something to show that it is an estimate of sale value. One of the things that he got in is the fact that he has made a study of sales values. Now, he has followed that up and he wants

to prove those sales values. If Mr. Singer has had any experience of any particular sale that he can testify to of his own knowledge, I have no objection to that, but I certainly object to his producing sales values.

The Court. On the question of his reasons; that is all.

Mr. Lichtenstein. Why, if the Court please, I absolutely disagree with Mr. Allen, and he must necessarily be inaccurate in his conclusions.

The Court. I am going to allow the question.

Mr. Fallon. Exception.

Mr. Allen. Yes, your Honor will grant me an exception?

The Court. Yes, you have an exception anyway. You have an objection and exception to this line of testimony; I think that is on the same question.

Mr. Lichtenstein. Yes.

A Block 25, city Block 25, Lot 20—

Q Just pardon me a minute; let me find that; what block is that? A Block 25, Lot 20.

Q Yes. A Grantor, Charles—

Q Well, never mind that. What is the sales price?

Mr. Allen. I object to the sales price.

The Court. I think we are going pretty far on it.

Mr. Lichtenstein. If the Court please, let's have this out, so we understand it, and understand what I am introducing this evidence for. It is a well recognized principle of law, as ancient as the hills that an expert may be an expert without practice—or practice without experience.

The Court. That is true.

Mr. Lichtenstein. Now, then, a real estate man, from time immemorial has been permitted to testify as to values. His knowledge is derived either by a buying and selling or going out into the highways and byways and gathering information from the newspapers, and talking to other real estate people, going up to the court house and looking at the records, looking at the government map for the purpose of ascertaining the amount of the assessment, going to the seller of the land, or owner of the land and finding out how much they paid; all of that material is proper information, on which a man bases his knowledge of values. Now, then, what we claim in this case, as in every case where a real estate man does testify, that the real estate man just going on the stand and just boldly saying, the lot in Block 25 is worth $1,500 standing alone, so it—standing alone, why it does not carry an awful lot of weight, unless—it carries some weight, but not the weight it ought to but not without his giving some reason for it, and his reasons and his opinion. And he has a perfect right to reach it by any one of the means which I have indicated.

And I do not claim—in order to make Mr. Allen's objections as strong as it may be, that the opinion which he is about to impart to your Honor—that that information is information that he got first hand from actual sitting by at the transaction and seeing the dollars pass over the counter.

Mr. Allen. Now, if your Honor please, he has already in his reasons. You have allowed him to show all that. I am familiar with all that. He can enumerate these sales, and for the purpose of giving an air of sanctity to his testimony, he can show that he studied five million sales in the City

of Hoboken. That is all well enough. But when he attempts to go one step further than that, to show that he is highly competent, and that he has passed on all this study of knowledge—and knowledge of sales; when he endeavors by hearsay to show what a certain piece of property sold for, then I say he can't do that. That is what he is trying to do, regardless of what they—

Mr. Lichtenstein. That is exactly what I am going to do.

Mr. Allen. May I cross examine as to this paper that he wants to read from?

Mr. Lichtenstein. Surely, you may do that, Mr. Allen.

The Court. Go ahead.

Mr. Fallon. Take it over here, Horace, so that I can get a look at it.

Cross examination on objection by Mr. Allen.

Q Mr. Singer, do you recall October 30, 1917?

Mr. Lichtenstein. Now, one moment, I object to —if he is going to examine on the paper—he said that—are you reading from this sheet?

Mr. Allen. Yes.

Mr. Lichtenstein. Oh, pardon me; I thought it was another one.

The Court. Proceed.

By Mr. Allen.

Q Do you recall that date? A If you were to tell me, could I recollect anything on that particular day, I would tell you, no.

Q Well, you have been permitted to testify that, on this particular piece of paper, Charles Nording appears as grantor and John Barnett appears as grantee; where

did you get the idea that Charles Nording was the grantor in a deed? A From the records, the register.

Q When did you get the records, Mr. Singer? A Oh, during the last six weeks.

Q And does that apply, you have got all the records yourself? A No.

Q But you got this one, did you? A I might be able, as we go along, to tell you some that I got by information, by talking to the owner.

Q Well, now, this particular one, you say you got from the records of the register's office? A Yes, sir.

Q Yourself? A No, had a man do it.

Q Who was the man? A Mr. Morrison.

Q Who is Mr. Morrison? A A real estate man.

Q In your employ? A Associated with me.

Q In this matter? A In this matter.

Q Where is his place of business? A Newark avenue.

Q Jersey City? A Yes, sir.

Q Well, he isn't associated with you up in Union Hill, is he? A No.

Q But just on this particular matter of appraising these pieces of property and giving testimony here today? A Yes, right.

Q And Mr. Morrison was the individual who made the search in the register's office? A Well, he got that—

Q Never mind; he did it, didn't he? You didn't do it? A I didn't do it.

Q Yes, and why—did you make any examination of the records yourself, personally? A Well—

Q In the register's office? A No, I did not do that, but I had—

Mr. Lichtenstein. Let him answer the question.

The Court. He says he didn't—the latter part may be stricken out.

Mr. Allen. Now, I surely submit that this witness cannot, in this roundabout way, give any testimony which Mr. Morrison ought to give.

The Court. Well, I suppose, Mr. Allen, it goes to the basis of his opinion.

Mr. Allen. No, it don't at all.

The Court. Yes, his investigations, his study of the question of value and so forth. Now, the weight of that testimony, of course, is another thing.

Mr. Fallon. Well, it doesn't, your Honor. As I view it, it merely means that somebody went to a record and obtained a record and handed that record over to Mr. Singer, and Mr. Singer, sort of parrot fashion, is going to read it over for us here, and say, "that, in my opinion, is correct."

Mr. Lichtenstein. No, he doesn't say a thing about it.

The Court. Are you through with your cross examination?

Mr. Allen. Well, I submit that, if he testified that this paper contains the statement that John Barnett is grantee and Charles Nording is grantor, and that is obtained from records that Mr. Morrison made a copy of and handed over to him; I submit he can't give testimony from that sheet of paper.

The Court. I am going to allow it; you may have an exception.

Mr. Allen. All right.

The Court. Go ahead.

A Charles Nording and John Barnett, date of deed October 30, 1917, consideration eighteen hundred dollars, square feet—

Mr. Allen. I object to the consideration.

Mr. Lichtenstein. Why, that is just what we do intend to prove, Mr. Allen.

Mr. Allen. Well, your Honor grants us an exception to that?

The Court. Yes, that was allowed; that is what the real argument was on.

Mr. Allen. Well, now, if your Honor knows, considerations are rarely expressed in deeds. How does Mr. Singer know that eighteen hundred dollars was actually expressed in that deed? Why, there is hardly a deed recorded, and I doubt if this particular deed contains a statement of eighteen hundred dollars.

Mr. Lichtenstein. I differ so much with Mr. Allen's version of what the law is that we ought to have an understanding on it. A real estate man does not have to be sitting by and see the money actually passed.

The Court. There is no doubt about that.

Mr. Lichtenstein. He can get his information from a newspaper, from a periodical concerning the sale of real estate. He can go around and talk with others, with anybody and the more he talks with, the more valuable his information is. He goes and talks to real estate men, and that is the way he gets his information.

The Court. Yes. Well, that has been stated before; I have ruled on it. I have stated he may answer the question.

Mr. Lichtenstein. I might cite as an authority—

The Court. Mr. Allen may have an exception.

Mr. Lichtenstein. Yes, I might cite Mr. Fallon's own assertion in a case that I was in, in which he attempted—

Mr. Fallon. That has nothing to do with this—

Mr. Lichtenstein. Well, wait a minute, now. I am going to cite a case of Mr. Fallon's in which

he attempted to found value, to prove it—in this Ferry land case, you tried to prove the consideration of a deed by federal stamps that were on it.

Mr. Fallon. Yes, in another case.

Mr. Lichtenstein. Yes, but in this city, and if it was good then, it is good now.

The Court. All right; let's get down to earth.

A Twenty-five hundred square feet.

By Mr. Lichtenstein.

Q Is that the value of the land alone, Mr. Singer? A Vacant land.

Q All these figures are land value, without any structures on it? A Where there is an improvement, I will give it to you.

Q Yes. A Block 36, Lots 12 to 15 inclusive.

Q Yes. A Joseph Bukley to Edward J. Platt, grantee, July fifth, 1912, twelve thousand five hundred consideration—no, hold on here—that is right, twelve thousand five hundred consideration, ten thousand square feet; three thousand one hundred twenty-five dollars a lot.

Mr. Allen. I object to that; the sales canvass is so remote, made all the way back in 1912.

Mr. Lichtenstein. Well, in order to even that up, I will ask this question.

Q Mr. Singer, has there been any increase in value in your opinion in this land, between 1912, and December, 1921, before the improvements were made? A I would say no.

Q Yes. Has there been any increase in value of land without improvements, of the kind that have been laid down here, between December 30th, 1921, and the present time? A I would say, in that section, no.

Q Now, then— A Let's see, where did I wind up— Edward J. Platt, July fifth, 1912, ten thousand square feet—

Q That was Block 36? A Yes, Block 36.

Mr. Allen. Where did you get the lot from if the consideration was twelve thousand five hundred, for ten thousand—

A 36, lots 1 to 17 inclusive, also lots 24 and 25.

Q What block? A Block 36—Duncan, to William H. Dickinson, March 22nd, 1922, consideration, twenty-two thousand, four hundred dollars.

Mr. Allen. Now, if your Honor please, to expedite matters, as long as you have permitted this in, we may as well take the entire sheet, the same as they have done in the other matter. If they will give us copies, it will save a lot of time, and we will agree that Mr. Singer will testify that he has studied these matters with Mr. Morrison—

A The auction sale, the land taken by the viaduct, the land by the Park Commission, the appraisal by the Interstate Commerce Commission; the fact that it is all in there in this form—

Mr. Lichtenstein. Well, at the suggestion of the city authorities—

The Witness. Well—

Mr. Lichtenstein. One moment; wait a minute now. —the city authorities, instead of Mr. Singer giving each and every item of lands to which he desires to refer to substantiate his testimony of values before and after, it is suggested that he submit a statement showing each and every such sale and the construction, and other data, to take the place of his testimony, and that it in all things be considered as his testimony, as if given orally.

The Court. How is that?

Mr. Allen. That is all right; it is understood.

Mr. Lichtenstein. And I offer these sheets in evidence, then.

Mr. Allen. That is all data which was compiled by Mr. Morrison, which Mr. Singer is reading from.

A No, that isn't so. I saw that here, for example—

By Mr. Lichtenstein.

Q Well, is this part of the— A Why, yes; it is an auction sale. Everybody knows that, everybody present; there were a hundred people there—

Mr. Allen. Is this a sale prior to the improvements?

Mr. Lichtenstein. No, it is a sale after the improvement.

Mr. Allen. Oh, well, this is all a study this man is supposed to have made of sales that took place prior to this improvement.

The Court. No.

Mr. Allen. That justified him in making his determination.

Mr. Lichtenstein. No. Sales before and sales after.

A Yes, sales before and sales after. This was an auction sale that was held by Day's.

Mr. Lichtenstein. Why, these figures are the figures that the witness would use for the purpose of substantiating the figures that he has given, was according to the schedule of values before the improvements and values after the improvements were made, with the improvements complete. Now, I will offer them all, and ask that these—

Mr. Allen. Same objection, of course.

The Court. Yes.

Mr. Lichtenstein. Consisting of these sheets, be marked, six sheets.

(Marked P. 9.)

Mr. Lichtenstein. If the Court please, although we are going to adjourn now, as I understand it; but Mr. Allen, I have not ever looked over this thing, and I would like to go over it tonight with Mr. Singer and ask about it, so that I can get anything on the record that may be inconsistent with our ideas about the matter.

Mr. Allen. You are going to have a copy for me?

Mr. Lichtenstein. Yes, of course.

The Court. Yes, when we adjourn tonight, we adjourn until Monday morning at 10 o'clock.

Mr. Lichtenstein. It is rather unfair to make an admission without knowing how far it goes. There may be some incidental things in here that I ought to call attention to.

The Court. Is that all from this witness then? Is that all you are going to present tonight?

Mr. Lichtenstein. Yes, sir.

The Court. All right then, we will adjourn.

William Greenberg, direct.

Monday, November 27, 1922. 10 o'clock A. M.

Hearing resumed, pursuant to adjournment.

Appearances, same as before.

The Court. Well, gentlemen.

MR. CHARLES SINGER, JR., resumes stand.

By Mr. Lichtenstein.

Q Yes, Mr. Singer has those. A What do you want?

Q This is P. 9; that is those sheets that you have, six sheets, was that? A Yes, here they are.

Q One, two, three, four and five— A This is the sixth.

Mr. Lichtenstein. Yes, Mr. Allen, I am waiting for the tabulation of this sheet. It will be right here. Mr. Singer, step down a minute.

(Witness temporarily withdrawn.)

MR. WILLIAM GREENBERG, sworn for the appellants.

Direct examination by Mr. Lichtenstein.

Q Mr. Greenberg, you are a member of the Bar of this State? A I am, sir.

Q And a member of the firm of Greenberg and Greenberg? A Yes, sir.

Q And did you have charge of the closing of the title under contract between Bridget McGinnis and Louis Gregory? A Gregorc?

Q Louis Gregorc. A Yes, sir; I did.

Q Which contract has been offered in evidence here and marked Exhibit P. 5? A Yes, sir; this is the contract.

William Greenberg, direct.

Q And I show you a statement entitled, "statement of title," and ask you whether this is the closing statement under that contract? A I have the original.

Q You have the contract? A Yes, sir.

Q And that which I show you is a copy, is it? A A copy.

Q Yes, and will you just let us have the original statement, if you please?

(Witness produces paper.)

Q And did you prepare this closing statement? A Yes.

Q And closed the title for these parties? A Yes, sir.

Q I offer the statement in evidence, and—

Mr. Fallon. We object to it on the ground that it is immaterial and irrelevant, and that its purpose can only be to explain the contract. We say that that cannot be explained; that the things are clear upon their face—

The Court. Was the true consideration named in the deed?

Mr. Lichtenstein. Oh, yes—no, I don't know.

Mr. Fallon. It is in the contract. The deed shows there, and the deed expresses what was presumably the consideration.

The Court. What is the purpose, Mr. Lichtenstein?

Mr. Lichtenstein. Well, I want to show that the assessments, namely, $960 and $813 dollars, were deducted from the purchase price, leaving the balance which the vendor received from the sale of this property, of $637.

Mr. Fallon. We object to it on the grounds stated; it is immaterial and irrelevant. The contract and the deed are instruments which are clear

upon their face, and that no testimony can be produced to in any wise explain it away.

Mr. Lichtenstein. Your Honor will remember that, last week, we called the purchaser—

The Court. I remember, yes.

Mr. Lichtenstein. And he claimed that he paid the lawyer, and the other side objected to his testifying.

The Court. Yes, I remember; I will allow it; you may have an exception.

By Mr. Lichtenstein.

Q How much was deducted from the purchase price for expenses?

Mr. Fallon. Same objection, and all the way along.

The Court. Yes, same ruling.

A The original purchase price was $2,450.

Q Yes. A And I believe by the terms of the contract, it had been agreed that Mrs. McGinniss was—

Mr. Fallon. I object to his belief—

The Court. Yes, strike it out.

By Mr. Lichtenstein.

Q How much were the assessments? A $1,813.

Q After that was taken out, how much was the balance? A $637 on the amount.

Q And in addition to the $1,813, was there also deducted from the purchase price the amount of interest on the assessments? A There was interest deducted.

Q And how much was the interest? A $63.45, up to the date of passing title.

Mr. Lichtenstein. That is all.

The Court. Any questions?

Mr. Fallon. No.

The Court. No questions, step down; next witness.

MR. CHARLES SINGER, JR., recalled for

Further direct examination by Mr. Lichtenstein.

Q Mr. Singer, in the schedule of market value of the various properties under appeal, prior to the improvements, and the market value, in your opinion of the same lands after the appeal—

The Court. After the assessment—

Mr. Lichtenstein. After the assessment, under the heading of Singer, as has already been explained, there are your figures of values in that respect. Now, have you prepared a schedule from this—another schedule from this schedule to assist the court and counsel in determining the amount per lot for each and every block that you, in your opinion every lot—each and every lot was worth, before the improvement, and what each and every one was worth after the improvement, as to which the sum-totals are indicated here?

A I prepared a list; this list was before the Court and marked on last Thursday.

Q What? A I prepared such a list and that list was presented, and I had it to explain this.

Q No, I am speaking now, Mr. Singer—I probably don't make myself plain—in this schedule which has already been offered by consent, it shows, under the head of Singer, the market value before the improvements, and the market value of the land after the improvements; it is lumped in accordance with the assessment; that entire number of lots.

Now, I ask you whether you have, from this schedule prepared another schedule, which will point out to us

and indicate to us the amount in your opinion which you consider each and every lot to have been worth before the improvement, and the amount that, in your opinion, you considered each and every lot to have been worth after the improvement, including the values which you placed on the corners, as distinguished from the inside lots? A I had that schedule, but I haven't that here.

Q It is coming up, Mr. Singer? A Yes, I haven't that here.

Q That is a schedule which some one left down at the office, and which will be here in a short while. That new schedule, Mr. Singer, does it show what, in your opinion, each corner lot was worth prior to the improvements, and what each inside lot was worth? A Yes.

Q Prior to the improvement, and what each inside lot was worth after the improvement, and what each corner lot was worth after the improvement, in your opinion? A Yes.

Q That, if the Court please, I am going to hand to the other side, and they can use it for any purpose they desire. Here is the reason for it, Mr. Allen. Your Honor, you can see you would have to sit down, if you would have that split up, you would have to sit down and take ninety-five hundred dollars and sit down and do a lot of calculating.

Mr. Allen. Yes, but this witness has already testified about that. Now they differentiate between corner lots and inside lots. This witness did not differentiate between those before, heretofore?

Mr. Lichtenstein. No, these are values—not the improvements.

The Court. In other words, the forty-nine thousand five hundred, represents the entire contract.

Mr. Lichtenstein. Yes, in other words, the entire contract,—

The Court. And on that new schedule will represent each lot?

Mr. Lichtenstein. Yes, instead of your Honor sitting down and trying to ascertain how much each lot is. This schedule will show—split it up into lots, but the sum-total is the amount of the various items of value, as testified to by him. Now, I show you, Mr. Allen—

The Court. This first one does not correspond with the one in the book here, does it? Rebecca Babbitt, on Jackson street, and this is Harrison street, Block 65.

Mr. Lichtenstein. Block 65. Let me see that.

Mr. Hopkins. They were both Harrison and Jackson, Block 65. Harrison is on the top and Jackson lower down, see? That is on both streets.

Mr. Lichtenstein. Yes, on this schedule, you see here is Block 65, Harrison street, and Block 65, Jackson street. This covers—

(Discussion in low tones.)

By Mr. Lichtenstein.

Q Now, Mr. Singer, I show you a schedule, and I ask you whether this is the schedule to which you refer? A That is the schedule.

Q And this schedule shows each and every—shows each and every block in which there are any lands which are the subject of the appeal and which is referred to in the large schedule, Exhibit 8, but split up into its component parts— A It is an analysis—

Q An analysis of those various figures in Exhibit 8? A Yes.

Q Shows the value of each inside lot before the improvements and the value in your opinion of each corner lot, market value after each—that is the corner lot before each improvement and the market value of each

inside lot after the improvement and the market value of each corner lot after the improvement? A Yes.

Q Yes. Now, for convenience, I will offer this in evidence.

(Bunch of papers fastened together marked P. 10.)

The Court. All right, it may be received.

By Mr. Lichtenstein.

Q Mr. Singer, are you—have you—are you familiar with the sale of lots by the Hoboken Manufacturers Railroad Company to Henry Frank, Jr.? A I am.

Mr. Fallon. Your Honor, if Mr. Lichtenstein intends to interrogate this witness as to the sales of property subsequent to the time at which this assessment is made, I interpose an objection now upon the ground that it is immaterial and irrelevant; that the only value that should be taken into consideration in this matter is the value of this property about the time of this assessment and prior thereto and not anything that might have occurred subsequent because of these different sales that are about to be inquired into, all of these sales, as I understand it, are consummated in the last few months. Isn't that so?

Mr. Lichtenstein. Yes.

The Court. Well, why isn't it material?

Mr. Fallon. Well, how could any such sales be illuminating to the Commission that is inquiring into this matter?

The Court. It is the same property, isn't it?

Mr. Lichtenstein. Yes.

The Court. With improvements on it?

Mr. Lichtenstein. Some of it with improvements and some of it without improvements. A

part of this land is the very land which is the very subject matter of this appeal.

The Court. I will allow it; you may have an exception.

Mr. Fallon. Give me an exception please, yes.

By Mr. Lichtenstein.

Q Mr. Singer, I show you a map, entitled, public auction of 510 Hoboken, New Jersey, lots; plots to be sold for the U. S. War Department, which map is a map of the entire city of Hoboken, and I ask you whether that map indicates in red the lands which were sold by the Hoboken Manufacturers Railroad Company to Henry Frank, Jr., since these assessments were confirmed?

Mr. Fallon. Do I understand that Mr. Lichtenstein is going to show by this witness that these lots in red were actually conveyed by the North Shore Railroad to Henry Frank, Jr.?

Mr. Lichtenstein. No, sir, I am going to show that they have been actually sold, but title has not as yet passed.

The Court. Well, the sale is what governs.

Mr. Lichtenstein. Yes, sir.

Mr. Fallon. Sold at public sale to somebody else, I understand it.

Mr. Lichtenstein. Well, I am going to show that, if the Court please.

The Court. All right, he says it does.

Mr. Fallon. I hope this witness knows what he is talking about.

Mr. Lichtenstein. I think you will see that.

Mr. Fallon. Well, directly, by good evidence.

Mr. Lichtenstein. Well, I have very good evidence, and I will have to show that.

Charles Singer, Jr., direct.

The Court. He says he does.

Mr. Lichtenstein. Well, I will finish that up, to satisfy Mr. Fallon, if he so desires.

Q Mr. Singer have you made an analysis of that land for the purpose of testifying— A I have.

Q —in this case. I offer this map in evidence now.

The Court. Any objection to it?

Mr. Fallon. We object to that on the same grounds I did before; it is immaterial and irrelevant. Mr. Lichtenstein is now referring to a contract of sale from the Shore Railroad to Henry Frank. I object upon the ground that contracts for sale are not evidence, and that sales only are evidence. I object to it upon that ground.

The Court. I will allow it.

Mr. Fallon. Exception.

The Court. You may have an exception.

(Marked P. 11.)

By Mr. Lichtenstein.

Q Map P. 11, which indicates the lands which you say were contracted to be sold by the Hoboken Manufacturers Railroad Company to Henry Frank, Jr., marked in red are numbered up with numbers, were they?

Mr. Fallon. I object to counsel assuming something to be a fact which has not yet been established as a fact. There has been no proof of a sale as yet, and until there is proof of sale, I object.

Mr. Lichtenstein. Oh, I say, if the Court please, that a contract of sale is a sale.

Mr. Fallon. I submit that it is not, and I will submit a brief to show that it is not clearly, under my interpretation—

The Court. Frame the question to fit the facts.

Mr. Lichtenstein. Please read the question.

(Question read.)

Mr. Fallon. I submit that there is no proof in this witness's testimony to that effect, and I am objecting to it.

The Court. Well, hasn't the witness testified that he had a contract to sell these lots?

Mr. Lichtenstein. Yes, that the Hoboken Manufacturers Railroad Company had.

Mr. Fallon. I think the witness does not know as much about it as your Honor or I do.

The Court. I don't know anything about it.

Mr. Fallon. Well then, he doesn't know that there has been a sale. I submit that, until he knows that there is a sale, I object—

By Mr. Lichtenstein.

Q Mr. Singer, did you examine the agreement of sale?

Mr. Fallon. I object to him referring to an agreement, unless the paper that is called an agreement is submitted here, so that the Court can see whether or not it is an agreement.

Mr. Lichtenstein. If the Court please, it all comes down to the very same question. A real estate expert has certain rights, certain liberties, which are not as strictly confined under rules of law—

The Court. I have already ruled on that. I suppose to be consistent, I will have to allow that. I will allow it. You may have an exception.

By Mr. Lichtenstein.

Q Mr. Singer, I show you a map—

Mr. Fallon. I ask for an exception.

The Court. Yes, I gave you an exception.

By Mr. Lichtenstein.

Q Mr. Singer, I show you a map which is entitled, as I have already read into the record, as well as a document dated November 3, 1922, addressed to Henry Frank, Jr., and I ask you whether you examined that document, as well as the letter referred to therein? A I have.

Q Yes. That—if the Court please, not that I think that it is absolutely necessary, but since the counsel object, I object to producing the original document.

Mr. Fallon. I object, if the Court please. Assuming it is not the original document in this matter, I submit as strenously as I respectfully can submit, that there is no law by which a contract for the sale of land can be introduced as evidence of value in a case of this kind.

Mr. Lichtenstein. I can say, if the Court please, that there isn't any question in my mind at all, that, where a person has agreed to sell and another person has agreed to buy, that that is sufficient proof on which to form a conclusion. The mere formal signing of the deed is not necessary to establish that the land has been sold, in order to prove a sale.

The Court. Well, I have allowed it.

Mr. Fallon. May I have an exception, your Honor?

The Court. Yes, you have already had an exception.

By Mr. Lichtenstein.

Q Now, getting back to the question, I ask you, before this map, Exhibit P. 11, which shows the lands which

you say were contracted to be sold by the Hoboken Manufacturers Railroad Company, to Henry Frank, Jr.—that indicates the various parcels by a number, a figure? A Yes.

Q Now, the parcel of land which is designated as plot one; where is that located, in Hoboken, or Jersey City? A Jersey City.

Q And that land—are you familiar with it? A I am.

Q And are you familiar with all the other land marked in red upon this map, which was contracted to be sold to Mr. Frank? A I am.

Q And the plot of ground marked plot one, which lies in Jersey City, is it all the same, of the same character of land marked in red on this same map, which lies south of Sixth street, in Hoboken? A There is a distinction there between that land, and the distinction is the one that I pointed out to you on Thursday. There are two classes of land in this transaction. There is land that has direct railroad connection and there is land which cannot get railroad connection without municipal consent; it has to cross the street. So that I have distinguished the land in that territory as two kinds, so that really it has a superior grade of value more than that land which has no railroad connection.

Q And the land, plot one, is that within the first class, namely the class that you distinguish as—or designate as having direct railroad connections? A It is.

Q And according to the map, has a frontage on the railroad of four hundred and forty-three feet? A Yes, it has.

Q Yes. Is there any land in Hoboken which is the subject of this appeal, that has as much railroad frontage as that plot? A That is the largest.

Q That is, plot one is the largest? A That is the largest.

Q In area. And now, the plot marked plot two, on this same map, is that a vacant lot, or is there a building on it? A There is a building on it; it is a corner.

Q Corner lot? A Yes.

Q And the land which is marked five, has that anything on it? A There is a building on it.

Q And plots two and five are on First street in the City of Hoboken, are they not? A Yes.

Q Yes. The balance of the land marked in red south of Sixth street, is the same land which you described last week, as being land some of which had direct railroad connection and some of which was—how did you describe the balance of that? A Impossible of railroad connection without consent of the city.

Q Yes.

The Court. On account of crossing streets?

A Yes.

By Mr. Lichtenstein.

Q Now, plots marked 39, 40, 41 and 42, on this same map, in red, that is a block of land irregular in shape, which you described last week as being the only piece of land north of a certain street, which had direct railroad connection. A Correct.

Q Yes, of the lots which are subject to this appeal.

Mr. Allen. What is the number of that?

Mr. Lichtenstein. 39, 40, 41 and 42.

The Court. 39 to 42, inclusive. It that the land where we saw the goats and cows; is this where the cows were?

A Here—right up here.

The Court. Yes.

By Mr. Lichtenstein.

Q Now, the plot in red, on the same map, marked 73; is that a different class of land or is it a class of land that you have put in the second category that you speak of? A Second.

Q Well, Plot 110, on the same map, does that come within the second category? A It does.

Q And Plots 93 and 94, what character of land is that? A Same character, except that it has this distinction; it is closer to the park.

Q Closer to the park; what park do you refer to? A The Hoboken City Park.

Q Is that the county park? A County park.

Q And is that a park which has been developed and licensed? A Yes, by the park commission; acquired, condemned and improved.

Mr. Lichtenstein. It is a strange thing that this is inaccurate as to this park; did you notice that?

Mr. Fallon. Yes.

By Mr. Lichtenstein.

Q You say that Plots 93 and 94 are different, in that lot? A In respect that they are opposite the park, the county park.

Q And Plot 116? A Same thing.

Q What? A Abuts right on it.

Q And Lots 111, 112, 113 and 114 and 115? A Same thing.

Q And have the Plots 111, 112 and 13, 14, 15 and 16, and 95 and 94, have they any other characteristics as to value, as distinguished from the lots lying further towards the west? A Nothing more than they are nearest the intense development of the city and this park.

Q And these lots that I have last mentioned, are they in practically the geographical center of the entire City of Hoboken? A They are practically the center.

Q Yes. A Just a stab at the center—it is about right here. About there would be the center? If I could fold this piece of paper, you will find that is absolutely at the center.

Q Hoboken's geographical center? A Yes. There are three three-story frame buildings. Well, this land is sold subject to the assessments.

Q Now, how much was that land sold for, Mr. Singer? A $440,550.00.

The Court. $440,550.00.

Mr. Fallon. All of this testimony is taken subject to my objection.

The Court. Yes, yes.

Mr. Fallon. And exception.

The Court. Yes.

By Mr. Lichtenstein.

Q And the assessments against the land amount to how much?

Mr. Fallon. I object—oh, never mind.

A Seventy-seven thousand, three hundred and nineteen dollars.

By Mr. Lichtenstein.

Q And that amount is to be deducted from the purchase price of that? A The grantor is to pay it.

Mr. Fallon. Well, where does all this come in? Your Honor, I object to all this testimony. Mr. Lichtenstein is evidently saying something on the record here, that does not seem to be—

The Court. Well, I suppose that contract of sale provides that.

Mr. Fallon. I have not seen any contract.

Mr. Lichtenstein. Mr. Fallon, will you look at it, please?

Mr. Fallon. There is no assessment offered in evidence.

Mr. Lichtenstein. He says he has examined it.

Mr. Fallon. I don't care a rap whether he has examined it or not. We want to know whether it is evidential.

The Court. Well, you object to its going in evidence?

Mr. Fallon. I object to this, on the ground that it is immaterial and irrelevant, but your Honor overruled my objection yesterday, and therefore this witness is being interrogated about something we have not seen; it has not been offered.

The Court. Proceed.

Mr. Fallon. Do I understand that that contract, so-called, is actually in evidence, then?

The Court. No, it isn't in evidence.

Mr. Fallon. Well, then, I object to this witness testifiying to a contract which is not here in evidence.

The Court. You may have an exception; I have overruled your objection.

Mr. Fallon. All right, and in addition to the objections, my further objection is that, if there is such a contract, the contract itself is the best evidence of the contract, and this witness cannot testify from it or in the nature of hearsay. Your Honor will note the exception to the—

The Court. Yes, you have an exception.

Q Mr. Singer, were you present at a public auction or sale held in the City of Hoboken, on Thursday, October nineteenth, at which was advertised for sale all of the

land in red, all of the land in green, and all of the land in blue, on this map, Exhibit P. 11? A I was.

Q And was there a public auction held on that day? A There was.

Mr. Fallon. I concede that there was.

The Court. Admitted that there was.

Mr. Lichtenstein. Will you concede that the auctioneer was Mr. Fugazzi?

Mr. Fallon. I will state that the auctioneer was Mr. Joseph P. Day and Mr. Fugazzi.

Mr. Lichtenstein. Yes, but Mr. Fugazzi was actually the man in charge. I am speaking now, not to have a record, but Mr. Fugazzi was the legally authorized auctioneer. Mr. Day actually carried off the land.

The Court. Is that—

Mr. Fallon. I do not believe that is so. All I know is, Joseph P. Day and Vincenzo Fugazzi were the auctioneers, in charge of this sale, and I am willing to concede that Mr. Day actually did the calling off of the sale, if there were any sales made.

Q About how many persons were present at that sale, Mr. Singer? A Well, I should say, estimating it roughly, three hundred people.

Q Was that sale advertised, to your knowledge? A Very extensively, yes.

Mr. Fallon. What was that?

(Answer read.)

Mr. Fallon. How does he know that? I object to him stating his conclusions.

The Court. Yes, I will strike that out.

Mr. Lichtenstein. Well, I am going to connect it up by further proof afterwards. I want to find out how much he knows about it.

Q I show you a booklet, and I ask you whether this booklet came to your attention before the sale? A It did.

Q Containing the literature which is contained here, together with a map, showing each and every parcel sold? A Just about the way I received it. I wrote to the Hoboken Chamber of Commerce, and that is how I got it.

Q And did you see this booklet in the possession of other persons at the sale? A Everybody at the sale had them. They were distributed right there.

Q Did you see them before the sale? A Yes, sir.

Q Did you see public advertisements of the sale of this land in the newspapers? A New York papers, and the local papers.

Q Did you see any billboards advertising this sale, or advertising the land? A I did.

Q And at this public auction sale on October 19th, did you keep a record of the various parcels of land that were cried for a sale? A I did.

Q There—and the amounts for which they were sold? A I did.

Q Have you got that here, Mr. Singer? A I have it. I am ready, yes.

Q How were they cried off at first, those that were sold, in bulk or in parcels? A Well, he announced—the auctioneer announced that he would attempt to sell the whole property included in this sale, in a bulk bid.

Q That is, all of the land which is marked in red, blue and green, on the map? A Five hundred—yes.

The Court. What?

The Witness. My recollection is it was five hundred and ten lots.

Q Yes, and was it cried off in bulk? A It was.

Q Were there any bids received for it in bulk? A There was.

Mr. Fallon. I object to that testimony. I do it upon the ground it is immaterial and irrelevant,

and all the way through, I submit that even if there were bids received, it is not an estimate of value.

The Court. Well, I believe he says he has got a proof of sale.

Mr. Fallon. Well, I will object to it.

The Court. Bids will have no materiality.

Mr. Fallon. No, there was no sale here.

Mr. Lichtenstein. Wait now. What I intend to show is that there were bids for all of this land which is marked in red.

Mr. Fallon. And my objection is that it is incompetent, irrelevant and immaterial, because bids are not evidentary of value.

Mr. Lichtenstein. That is so, Mr. Fallon; I agree with you.

The Court. We will never get anywhere this way.

Mr. Fallon. If that is so, perhaps you will go a little further and say that a contract of sale is not—

Mr. Lichtenstein. Oh, you know I will not, Mr. Fallon.

Mr. Fallon. Well, the evidence is it was a contract—

The Court. There is a big difference between a bid and a contract of sale; you know that, Mr. Fallon.

Mr. Fallon. If it is a written contract, unless there are reservations.

The Court. I will agree with you now, but not what you said before; a bid and a contract were the same thing.

Mr. Lichtenstein. What I intend to show, if the Court please, is this: I want to show that at

this public sale, public auction, that various parcels, marked in red—

Mr. Fallon. May I ask that you ask questions, instead of going on the record, putting all this on in this way.

Mr. Lichtenstein. We may save time.

Mr. Fallon. I am going to object to all this line of examination.

The Court. All right. You objected to this question about a bid, and I am with you on that, Mr. Fallon. He wants to explain what he is going to show.

Mr. Fallon. No, he wants to testify about it, instead of the witness—

The Court. No, he can't do that.

Mr. Lichtenstein. Well, we are not trying, if the Court please, we are not trying the case before a jury.

The Court. I was just going to say, there is no jury here. The Court will dismiss from its mind any of those incompetent, irrelevant and immaterial matters.

Mr. Fallon. Well, why can't he go ahead and examine the witness?

Mr. Lichtenstein. Well, I am, if the Court please, explaining to your Honor, and your Honor will pass upon the question, so that I do not need to waste a whole lot of time.

Mr. Fallon. Well, can't Mr. Singer be excluded from the room?

The Court. Yes. Mr. Singer, will you step out of the room?

(Witness, Charles Singer, Jr., leaves room, and goes into the Judge's chambers, whence he does not emerge until further indicated on this record.)

Mr. Lichtenstein. Close the door. This is knowledge that Mr. Allen had and Mr. Fallon had, Mr. Singer and everybody else.

The Court. What is your purpose?

Mr. Lichtenstein. My purpose, if the Court please, is to show this, that there was a public auction, to show that it was advertised, that there were numerous people there, that these various parcels were cried off by the auctioneer, that first it was cried off in bulk, that there was a bid received in bulk, that afterwards it was cried off in parcels, this parcel number 1 was cried and sold separately, number 1 and number 2, and 3, were sold separately, and that after they were cried off in parcels, that then they were lumped in parcels, in order to get the best possible price at that auction sale, that it was knocked down, that these various parcels were knocked down to these various persons, in red.

The Court. In other words, they were sold.

Mr. Lichtenstein. No, with this qualification—

Mr. Fallon. But if your Honor please, they were not.

The Court. Go ahead. You said they were knocked down?

Mr. Lichtenstein. When I say knocked down, I mean just exactly what I say. They were knocked down. There was a condition in the contract of sale, that any and all bids might be rejected.

Mr. Fallon. I object to that, unless the conditions of sale are produced.

Mr. Lichtenstein. I will produce one of them, yes.

Mr. Fallon. I object to them going in evidence, on the ground that they are irrelevant and immaterial.

Mr. Lichtenstein. They are right on this folder.

Mr. Fallon. What have we here, Mr. Lichtenstein?

(Brief discussion.)

Mr. Lichtenstein. Oh, yes, this is a blank form of the conditions of sale. "The seller reserves the unrestricted right—and all bids are received subject to the confirmation and approval of the Secretary of War of the United States of America."

Mr. Fallon. Is that marked in evidence?

Mr. Lichtenstein. No.

Mr. Fallon. I object to it on the ground it is immaterial and irrelevant.

Mr. Lichtenstein. Well, I am making the statement to your Honor. You see, this is not—

Mr. Fallon. Well, I am asking to have it stricken from the record.

Mr. Lichtenstein. There is nothing on the record. I am making a statement to the Court.

Mr. Fallon. Well, your statement is made to the Court, and I am asking to have it stricken out.

The Court. I will strike it out, because it has no effect on the case.

Mr. Lichtenstein. Well, after these various parcels were knocked down to various parties, that is, the property in red, as I have indicated, subject to these rejections, the auctioneer then offered for sale the land which is on this map marked in green. These various parcels, and I intend to show that the auctioneer asked for a bid of one sum of money over and above the assessments, and that he could not get a single bid from anybody in the entire audience. In other words, that there was not a soul that made a bid, or that wanted to make

a bid upon any parcel of land, which is marked in green upon this map.

The Court. Over and above the assessments?

Mr. Lichtenstein. Over and above the assessment.

The Court. Well, I think that that would be material.

Mr. Fallon. If your Honor thinks so, you think it over my objection.

The Court. Yes.

Mr. Fallon. If it is admitted, I ask for an exception.

The Court. All right.

Mr. Lichtenstein. And then, if the Court please, further, that all of the lands which are marked in red, were rejected, the bids were rejected by the War Department, and then the bid of Henry Frank, Jr., which Mr. Singer is now testifying to, which was slightly in excess of the amount bid at the individual sales, was accepted.

The Court. All right. I will allow it. You may have an exception. Tell Mr. Singer to come out now. Bring him out.

CHARLES SINGER resumes the stand.

By Mr. Lichtenstein.

Q Mr. Singer, at this auction sale do you recall the land embraced in Block 73, being offered for sale by the auctioneer? A I do, yes.

Q Will you tell us how that was offered for sale?

Mr. Fallon. I object, upon the ground it is immaterial and irrelevant.

The Court. I will allow it. You may have an exception.

Mr. Fallon. Exception.

Q Were there any bids that were received on it?

Mr. Fallon. What is that last one?

(Question read.)

Mr. Fallon. I object upon the same grounds before stated, it is immaterial and irrelevant.

(Same ruling and same exception.)

A I might say this, that the auctioneer, in stating the sale, as was the invariable practice, reads the conditions of sale, so that all present understand the conditions under which they are buying, and he made it very clear.

Mr. Fallon. I object to this witness stating the conditions, and so forth.

The Court. I will strike that out.

Q Now, I show you the printed document entitled "Terms of Sale" and ask you to look at it and tell us whether those were the terms of sale that were read off by the auctioneer at that time?

Mr. Fallon. I am willing to concede that they were.

Mr. Lichtenstein. All right, I offer it in evidence.

Mr. Fallon. I object to it upon the ground it is immaterial and irrelevant.

The Court. I will allow it. You may have an exception.

Mr. Fallon. Exception.

(Marked Exhibit P. 12.)

By Mr. Lichtenstein.

Q Now, go on, Mr. Singer. A This property, you say, in Block 73?

Q Yes, sir. A It was offered for sale, for the aggregate amount of the improvements, and the taxes, which were to be apportioned at the time of the delivery of the deed.

Q What do you mean by improvements—do you mean these assessments?

Mr. Fallon. I object to his stating what he means by it. He has not stated what was done.

Q Well, what was said; just tell us what the auctioneer said? A He said—

Mr. Fallon. One minute. I object to anything of what the auctioneer said. Mr. Lichtenstein has offered in evidence the terms of the sale, and I submit that anything the auctioneer may have said contradictory to that could not be evidentiary.

The Court. Yes, the conditions of sale are the best evidence.

Mr. Lichtenstein. All right.

Q Now then, were there any bids received over and above the assessments on Block 73, or any part of it?

Mr. Fallon. I object to that on the ground that this witness' testimony would not be the best testimony of what bids were received. Anything that he would say would be a conclusion.

The Court. I will allow it, you may have an exception.

Mr. Fallon. Exception.

Q There were no bids received? A There were no bids received for the amount of the assessments and taxation, and my recollection is the sum was $1,545, that was expressed as the amount of money that the purchaser would have to bid more so as to cover the grantor,

the United States Government, in order to get the lots on sale, the property.

Mr. Fallon. I ask to have the testimony of the witness stricken out as to his recollection, being in contradiction of the terms of the sale, and not substantiated by any written evidence here, and further, on the ground that—

The Court. I will allow it. He says that his recollection of what was said there is that—

Mr. Fallon. Exception.

The Court. You may have an exception.

Q Will you tell us whether the auctioneer in crying off Block 65, did not ask for a bid of any sum over and above the total amount of the assessments for improvements, which are the subject of this appeal? A You mean, 73, itself?

Q I mean block—in this same block, 73? A Yes, sir.

Q And did he receive any bid over and above the total amount of assessments? A He did.

Mr. Fallon. I object to this. It is secondary. Not the best evidence, and on the further ground that it is immaterial and irrelevant.

The Court. Same ruling.

Mr. Fallon. Exception.

Q Was there any bid received in that block, for—

Mr. Fallon. I object on the same ground heretofore stated.

The Court. Same ruling, and exception.

A He did not receive any bid.

Q Was there any bid at all received?

Mr. Fallon. Same objection.

The Court. Same ruling and exception.

A Shall I answer?

Q Yes. Taking Lots 37 and 38, in Block 80, were those two lots offered for sale? A They were.

Q And was there any bid received for those lots under those terms of sale? A There were not.

Mr. Fallon. I object upon the same ground.

The Court. Same ruling, exception.

Q Were the lots in Block 93 offered for sale on the terms of this contract of sale, Exhibit P. 12?

Mr. Fallon. I object on the same grounds as heretofore stated.

The Court. The same ruling, and exception.

A Passed.

Q All right. Were they offered for sale? A They were offered for sale, in a unit or as many as a man wanted to take.

Q And did any one make a bid for any part of the whole thing? A Not a bid; passed it.

Mr. Fallon. I object upon the grounds heretofore stated.

The Court. Same ruling. Do not answer until after the Court has ruled, Mr. Singer.

Q The lots embraced in Block 94 on this map—

Mr. Fallon. Same objection. Same grounds.

The Court. Same ruling.

Q Were any of those offered for sale?

Mr. Fallon. Same objection. Same grounds.

The Court. All right. Same ruling, same exception.

A Passed.

Q Just answer my question. A There were no bids received, and he passed the block.

Q Were the lands embraced in Block 97, marked in green, offered for sale, under these conditions of sale at that same time?

Mr. Fallon. I object, and interpose the same objection upon the same ground.

The Court. Same ruling and exception.

A There were no bids received.

Q Were they offered for sale? A They were offered for sale and no bids received.

Q Block 98, was that offered for sale?

Mr. Fallon. Same objection. Same grounds.

The Court. Same ruling and exception.

A They were offered for sale, and no bids received.

Q Now, take blocks—look at this map, Mr. Singer, please, Block 102, and lands, which are marked in blue here, and also the plot marked in red, known as Block 73, were they offered for sale? A They were.

Mr. Fallon. Same objection. Same grounds.

The Court. Same ruling, and also same exception. I am giving you an exception to all this line of testimony, all these questions. That will protect your rights.

A They were bid in—

Mr. Fallon. All right.

Q And what part of the property, if any, was there actually a bid for? A There was a bid for Lots 13 and 14, 15 and 16, between the corner of Twelfth street and Monroe.

Q The corner marked in red? A Yes.

Q How about the balance of the block, marked in blue, belonging to the railroad company? A Offered and no bids received.

Q What was the bid received, for the Block 73? A $6,800.

Q $6,800? A For these four lots.

Q For the four lots. Do you know what the full amount of the assessment was on those four lots?

Mr. Fallon. My objection on the grounds heretofore given, goes to this whole line of testimony.

The Court. Yes, same exception.

A $4,767 is the amount that he announced; that is my note on it.

Q Well, what is the total of it? A $6,800.

Q Was the land known as Block 110 at that time sold, knocked down to anybody? A It was, it was offered for sale and bids received.

Q What was the total for that land? A $5,200 for four lots, including the corner bid and bought by—

Q Well, never mind, that does not matter. $5,200 for the four lots, including the corner? A Yes.

Q And do you recall what the total amount of the assessment was that was announced against those four lots? A No, I have not got that.

Q Have not got that figure. Let me see, can we tell what that figure is?

Mr. Hopkins. Yes.

Q The land embraced in 93 and 94 on this map, were they offered for sale?

Mr. Fallon. Well, that is—

A You mean Block 96?

Mr. Fallon. I will ask you whether you will concede that, notwithstanding these various bids, that there was no sale? You will concede that?

Mr. Lichtenstein. Yes, I will say that afterwards, the government rejected all these bids, and

for that purpose I will couple it up with what different persons bid, and I will have those figures all analyzed, because I think it is all necessary, and all evidentiary, for indicating to the Court what those lands are worth, with all improvements, and as to there being proper guides to any real estate man for forming an opinion, I understand that Mr. Scott, too, was there.

The Court. That was bought?

The Witness. Well, knocked down to him.

Mr. Fallon. Well, inasmuch as Mr. Lichtenstein has made that the situation, I will move to strike all his testimony out upon the ground that it is not evidentiary of value of property, and the remainder, on the ground that nothing but sales is evidentiary of such value.

The Court. I refuse to strike it out. You may have an exception.

Mr. Fallon. Exception.

Q You speak of 94 and 95? A That is in Block 96.

Q In Block 96? A Yes.

Q There were bids on those two? A There were.

Q And what was the bid? A $5,250.

Q For how many lots? A One, two, three, four, five—seven lots.

Q Take the land embraced in Block 116, Plot 116, was that offered for sale and knocked down to anybody at the auction sale? A It was offered and a bid received.

Q And what was the bid received for all of the land embraced in Plot 116? A Well, it was coupled up with other lands in that same block, being Lots 29 to 45, were sold.

Q That is, Lots 29 to 45? A No; now, let's see—

Q Was there a unit bid for all of that land in the sale? A The bid of Henry Frank for this property was $28,900.

Q For what land? A For all in what you marked there. Plots 116, 115, 114, 113, 112, 111.

Q Yes. How much was there altogether? A $28,900.

Q And do you know what was the average per lot then?

Mr. Fallon. Well, I object now.

Mr. Lichtenstein. Well, we—

A I will give it to you, 68 cents a square foot.

Q Never mind that, we can calculate that ourselves.

Mr. Fallon. I understand that the $28,000 covered those four squares of property just mentioned —or so much per square.

Mr. Lichtenstein. No, it covered the whole busness.

A Covered it all.

Mr. Fallon. I am asking the witness, not you, Mr. Lichtenstein.

A Covers it all.

Q Mr. Singer, what in your opinion are the buildings on this land which was sold to Mr. Frank under the acceptance that you refer to here in this testimony, worth?

Mr. Fallon. I object to it upon the ground that the buildings were not sold, and there is no testimony to the effect that they were sold.

The Court. Read the question, Mr. Cooper.

Mr. Fallon. Also, that there is no testimony that the land was sold with the buildings that were erected.

Mr. Lichtenstein. I am speaking of the auction—

The Court. Read it, Mr. Cooper.

(Question read.)

Mr. Fallon. I object to it upon the ground that it is incompetent and immaterial, and that there is no foundation laid for the question.

The Court. Well, I think it is the foundation, Mr. Lichtenstein—he showed no familiarity, yet.

By Mr. Lichtenstein.

Q Mr. Singer, do you know the buildings on Plots 5 and 2? A Yes, sir.

Q Are you familiar with them? A Yes.

Q Did you examine them? A I have.

Q Have you been in the business of appraising houses? A Yes.

Q Old and new? A Yes.

Q Yes. And have you seen these houses and formed your opinion as to the value of them? A Yes.

Q Yes.

The Court. Now, I will let you frame a question.

Q Yes, I am speaking now of these buildings; what in your opinion are they worth?

Mr. Fallon. I object upon the ground that the question assumes that the buildings were sold. There is no proof yet that the buildings were sold.

The Court. I will allow it. You may have an exception.

A Nine thousand dollars.

The Court. How much?

The Witness. Nine thousand dollars.

Q For the buildings. On these two lots, 5 and 2, Mr. Singer, taking all of the land, Mr. Singer, purchased by Mr. Frank, which are marked in red on this map, what is the average price paid by him per lot of 25 by 100?

Mr. Fallon. I object on the ground that if the testimony is admissible and is in evidence, that it is a mere matter of mathematical calculation.

Mr. Lichtenstein. Yes, of course it is.

The Court. It will save a lot of time.

Mr. Lichtenstein. Yes.

The Court. I will allow it. You may have an exception.

Mr. Fallon. Exception.

A $2,011.19.

Q And if you deduct the value of those buildings, it brings it down to about how much value per lot? A About two thousand dollars.

Q About two thousand dollars; that is taking the average of all the lots, that is, that have railroad connection, and those that have not any railroad connection? A Everything, just a general average.

Q Mr. Singer, are you familiar with the land on the north—on the southeast corner of Jackson and Fifth street, in Block 66, the northwest corner? A Oh, yes—the northeast corner I meant to say—yes, I am.

Q And 25 by 100; what in your opinion was a corner lot, that corner lot worth prior to the improvements that were made?

Mr. Fallon. I object to that on the same ground heretofore made, that this witness did not qualify himself to testify to the value of that particular lot.

The Court. I will allow it. You may have an exception, same as before.

A Nineteen hundred dollars.

Q And what in your opinion was it worth, with the improvements which are the subject of this appeal?

Charles Singer, Jr., direct.

Mr. Fallon. Same objection, same grounds.

The Court. Same ruling; exception.

A I will have to figure that; you mean with all the improvements?

Q Yes, with the improvements which are assessed against them.

Mr. Fallon. That don't lump them.

Mr. Lichtenstein. No, I am speaking of lumping them all.

Mr. Fallon. Well, I will object to lumping them.

A You have the sewer, you have got a sidewalk, you have got the pavement, the new pavement in there.

Q All right. What in your opinion was the value of the land after the improvement, with the improvement? A $2,245.

Q How much in your opinion—was this land increased in value by reason—and benefitted—by reason of the sewer which was put down in front of them and which is the subject of this assessment?

Mr. Fallon. Same objection; same grounds.

The Court. Yes, same ruling; exception.

A Two hundred and seventy-five dollars, but I want to say that this property is blocked from connection with the—here is your 66, it cannot have a connection with the sewer, because of the tank which is right in it, and it has got to extend their sewer, their connection a little further. It would have to go round. They could not get in direct. You could not make a direct connection in the tank.

Q Does your Honor understand what he said?

The Court. Read it, Mr. Cooper.

(Answer read.)

Charles Singer, Jr., direct.

Q How much in your opinion is the land in question benefitted--how much has it been benefitted and increased in value by reason of the street improvements, the improvements, which are the subject of these assessments? A Two hundred and seventy-five dollars.

Mr. Fallon. Same objection, on the same grounds.

The Court. Same ruling.

Mr. Fallon. Exception?

The Court. Yes.

Q And by reason of the sidewalks and sewer and water connection—

Mr. Fallon. Same objection; same grounds.

The Court. Yes, same ruling.

Mr. Fallon. And on the further grounds that it is immaterial and irrelevant—the sidewalk—

A Forty-five dollars.

Mr. Fallon. Wait a minute, the sidewalks and connections are naturally different, and you could not escape that, they should be charged—

The Court. Yes, I will allow it. You may have an exception.

A Forty-five dollars for sidewalk, and fifty dollars for connections. Now, I am assuming that the city, if he uses this connection, near that tank, if he uses that connection, I assume that the city will furnish the connection—I want to see the map—

Mr. Fallon. I object to the witness' assumption, and ask that it be stricken out.

The Court. Yes, that may be stricken out.

Q Yes, did you examine this property for the purpose of determining whether the lot in question is connected with the new sewer system or the old sewer sys-

tem? A It had sewerage before the new sewer system was laid.

Mr. Fallon. Oh, I object to that and ask to have this witness' answer stricken out, on the ground that he has not laid any foundation for this testimony.

The Court. Yes, I think that is so.

Mr. Lichtenstein. I will strike it out.

Q I think he has made an examination. Are you able of your own knowledge, to say that it is still connected with the old sewer system? A That is what—as I appeared before the Court, and made objections for this client, and I so stated there, that was the condition that I found at that time, unless they have changed it now. Of course, I don't know. It was in December, 192 .

Q Yes, I mean the condition that you found. You know it of your own knowledge? A Yes, I went over and looked at the property.

Mr. Fallon. You examined to see whether there was the old sewer?

A No, not under the ground. There was no examination under ground.

Mr. Lichtenstein. I will prove it in another way, your Honor.

The Court. Yes, that will be stricken out.

Mr. Lichtenstein. I think that is all. Mr. Allen, about that sewer connection—just sit down one minute, Mr. Singer. With the Court's permission, Mr. Ascolese is here, the owner of the lot, and he will testify about the connection.

(Mr. Singer temporarily excused.)

Joseph Ascolese, direct.

JOSEPH ASCOLESE, sworn for the appellant.

Direct examination by Mr. Lichtenstein.

Q What is your name, please? A I beg your pardon?
Q What is your name? A Ascolese.
Q Your first name? A Joe.
Q And you are the owner of a lot, a 25 by 100 foot lot, on the northeast corner of Jackson and Monroe street? A Fifth and Jackson.
Q Fifth and Jackson? A Fifth and Jackson, yes.
Q Oh, Fifth, I meant to say. A Fifth, yes; that is right.
Q Fifth and Jackson street? A Yes.
Q And before December, 1921, did you have a sewer connection?

Mr. Fallon. I object on the ground that this witness—

Mr. Lichtenstein. To that land?

Mr. Fallon. I object on the ground that this witness is not qualified to answer that unless he knows it is a fact and examined into it, and if he is going to depend on what somebody told him—

The Court. I think you had better lay a foundation, Mr. Lichtenstein.

By Mr. Lichtenstein.

Q Well, did you have a sewer in front of your land before the new sewer was put down? A Yes.
Q Which street was it on? A The street was—in my corner lot.

Mr. Lichtenstein. No, what—

Mr. Fallon. Now, your Honor—if your Honor please—

The Court. He has asked him whether he had a sewer, and he says yes, and now he is asking—

A It still is there yet. I am still using the old sewer; I am still on the old sewer.

Joseph Ascolese, cross.

Mr. Fallon. I object on the ground, the same grounds as my previous objection, and even if the old sewer is still there, if the new public sewer is provided, it is subject to the assessment.

The Court. There is no question about that; that is the law of the State. You will find decisions to that effect.

Q You say the old sewer was still there before this new sewer was put in there? A Yes, sir.

Q And this land, does it sewer into the new sewer or the old sewer? A The old sewer.

Q So your land is not connected—wasn't your land ever connected up with the new sewer? A No, sir.

Mr. Lichtenstein. That is all, sir.

Cross examination by Mr. Fallon.

Q How do you know that that plot is not connected up with the new sewer? A Well, now—

Q Now, never mind arguing. How do you know it? A I know it.

Q How do you know it? A Because I clean it up once in awhile, with a piece of pipe.

Q Clean what up? A My old pipe.

Q How do you clean it up? A Well, you come on down there and I will show you.

Q Well, no, tell me here. How do you clean it? A Well, because—

Q No, not because—

Q How do you do it? A I beg your pardon, how?

Q You say you cleaned it, how did you clean it? A Since I was there it was stopped up.

Q Yes, but how did you clean it, did you do it or did you hire a plumber to clean it? A A plumber cleaned it.

Q Yes, the plumber cleaned it, of course? A Yes, sir.

Q You are just making a guess? A Guess, nothing. I was there when they built this sewer.

Joseph Ascolese, cross.

Q Did you see them build the sewer, when the sewer was built? A When they make the old sewer I was there myself. I was twenty-two years in Hoboken, and know all about it.

Q When they were building the new sewer, did you see that? A Yes, and I am connected with the old sewer.

Q Why don't you wait a minute? A All right.

Q When they were building the new sewer, did you see that the contractors could not get a connection—where was your building connected, connected with the new sewer? A When I bought this property, I knew when they built this house it was on the old sewer.

Q When did you buy the property? A 1918.

Q And so you owned the property at the time this new sewer was built, weren't you? A Yes, sir.

Q Now, when the new sewer was built, isn't it a fact that there was a connection between your property and this new sewer whereby you have emptied, been connected and emptied into this new sewer? A Well, I will tell you the truth, that it is still there yet, still on the old sewer, still there. I no got the new sewer, because the flush tank is right on my property.

Q But you could be connected with the new sewer. You know the old sewer is there? A When they took it out and put the flush tank—I knew I could not connect my sewer where they run—with my senses, I know that they mean—

Q Well, cut that all out. You saw the pipe in the ground, didn't you? A Yes, sir.

Q And you don't know where that pipe came from that you saw in the ground? A Beg your pardon?

Q You don't know where it came from? A I know where it came from, it came from my house.

Q How do you know it came from your house? A Because I know. I want them to put me on.

Q How did you know it? A Because I know. I told them to put me on.

Joseph Ascolese, re-direct.

Q And that was when you bought the house? A Yes; I was in Jackson street for twenty-two years.

Q You might have been for forty years, but that don't answer my question.

Mr. Lichtenstein. Let him answer, Mr. Fallon.

Q You say when you bought the house in 1918, there was the old sewer there, and it was the only— A Yes, and it was still there yet.

Q That pipe came from your house? A I am not sure.

Q What aren't you sure of? A What do you think I mean, in the sky?

Q Can't you answer my question? A What is it?

Q How do you know that? A Because I know it. I seen my water run.

Q Was there any other building around there? A No, sir.

Q Is that the only house there? A Only house there.

Q Only house in the block? A Yes, sir.

Q I ask you again. Do you know that when this new sewer was built there was a connection made thereby you could, if you wanted to, improve your sewage there? A You can?

Q You say you can? A I asked the contractor and he says, he can't connect, because the flush tank is there.

Q Who did you ask? A Mr., the contractor, and the engineer, I asked him, too, so he said, "You can't put it in because the flush tank is there."

Mr. Fallon. Yes, that is all.

Re-direct examination by Mr. Lichtenstein.

Q And the flush tank is the tank which is right along in Jackson street, around the corner, right near your building? A That is it, correct.

Q How big is that tank? A It is about forty feet long.

Charles Singer, Jr., cross.

Q Forty feet long, does it extend right along the whole width of the front of your lot? A Sure, my lot, and right along there, the other lots.

Mr. Lichtenstein. That is all.

(Witness excused.)

Mr. Lichtenstein. I might call the attention of the Court to the assessment map which shows that there is no connection there, and no connection charged.

The Court. No assessment for a connection.

Mr. Lichtenstein. But there is an assessment against the man of $618.

The Court. For paving, but nothing for connection.

Mr. Fallon. No sewer charged, is there?

Mr. Lichtenstein. Oh, yes, $960.

The Court. You have got the usual $960.

CHARLES SINGER, Jr., recalled for

Further examination.

Mr. Lichtenstein. Now, cross examine, Mr. Fallon.

Mr. Fallon. You say cross examine?

Mr. Lichtenstein. Yes.

Cross examination by Mr. Fallon.

Q Mr. Singer, you testified just a short time ago that you estimated the value of the buildings on Plots 5 and 2 at $9,000? A Correct.

Q The three buildings that you so estimated? A Beg your pardon?

Q Three buildings? A Two buildings.

Q And are those buildings on Lot 6, Lot No. 1, and Lots 8 and 9, and Lots 1, 2 and 3, as well as Lot 5? A The buildings that I have appraised at $9,000, are

the building in Block 25, Lot No. 1, it looks like to me; Lot No. 5; that is what it is.

Q Yes. A I have assessed, I have appraised that building at three thousand dollars.

Q Yes, and the others? A And then there is the opposite corner in Block No. 24, corner of Paterson avenue and Marshall street, I appraised that building at $6,000.

Q Well, then, it is those two buildings that you appraise at $9,000? A That is all, yes.

Q How much did you appraise the land at—in Lot 25—Block 1, which is parcel No. 5, on the public auction map?

Mr. Lichtenstein. That is not, I think, one of the assessed lots, is it, Mr. Fallon? Is it one of the assessed lots?

Mr. Fallon. No, it is not assessed.

Mr. Lichtenstein. Oh, it is not assessed.

Q Well, you don't know who has assessed that? A No, I have not appraised that.

Q Well, you are an estimator of values; tell us, will you, what you consider that land worth? You appraised the building, and I presume you examined the land as well as the building?

Mr. Lichtenstein. What block is that, Mr. Fallon?

Mr. Fallon. Block 5 on that map that is on there, corner of First and Marshall street.

Q Is that it, Mr. Singer? A Correct, First and Marshall.

Q Northwest corner? A Correct. I would say that that Plot 5 in Block 25, that the land at that particular point would be forty-five hundred dollars.

Q Yes. A Taking a 25-foot front on First street, and 100 foot on Marshall street.

Q Yes, that land actually sold for seventy-six hundred dollars in all, didn't it, with the building? A Correct.

Q And are you considering known sales, value in giving your estimate now, or are you estimating what it would be— A I am making an estimate, and I am considering that sale also.

Q Well, then, why didn't you take $7,600, instead of making $7,500; why are you distinguishing and knocking a hundred off? A I am frank to tell you that I do not believe there is an appraiser that can come within a hundred dollars of a certain plot of ground of that kind. He may come very close. He does give a very careful opinion or appraisement, but to say that he does come within a hundred—I made it a hundred off, to be sure, because it brought seventy-six at an auction. That is a fair way of judging value that was quite large. That is, that was—

Q Well, then, is it your opinion that the prices at which it is sold at an auction are not in your opinion to be considered as a fair value of the property at which it was sold? A I am speaking about the fair estimate of value—

Q I am speaking about the other property now. I want to get your line of reasoning. A I considered that the prices that that property brought at auction was a very fair indication of its value.

Q Are you speaking about Plot 5, or all of the property? A All of the property, yes. The question was general.

Q And did you figure—in your testimony here, in this proceeding, as I recall it, you figured—you testified that you considered that there should be a uniform charge of about two hundred and seventy-five dollars, against these different lots, for sewer purposes, didn't you, benefits from sewer purposes? A Well, I will say that I have placed $275 as the amount that a lot twenty-five by one hundred feet that is, I mean twenty-five foot

front, and a hundred foot in depth, would receive, where a new sewer has been built in front of it, but there are lots that I have not placed that amount of $275 on.

Q Well, these lots were quite uniform all the way through, are they not? A Yes, they run rather uniform.

Q And do you recall testifying before the Board of Assessment Commissioners, in Hoboken, on the objections being made at that time? A I do.

Q Do you recall testifying there that in your opinion the benefits which accrued to these properties which you just said were quite uniform throughout, was $400 per lot? A Well, I won't say that I—

Q Well, I ask you, did you say that, first of all? A I never said that. I never remember saying that.

Q You say you never said it? A No.

Q All right. Do you mean to say that you did not testify in that hearing, that, in your opinion, the assessments for benefits should be $400 per lot in many instances? A Never testified to that.

Q I am going to read some questions and see if it will refresh your recollection. Page twenty-two of this hearing before the Board of Assessment Commissioners of the City of Hoboken, on Saturday, November 26, 1921, page twenty-two. Question—

The Court. He has a copy here.

A I have the copy.

By Mr. Fallon.

Q Page twenty-two, question at the bottom, by Mr. Lichtenstein, Question: "They are underground. Assuming, Mr. Singer, that the entire meadow district, that is, the lands which are shown on these assessment maps, which have been paved in front of, and those that have not been paved in front of but which are part of the old meadow district, as laid down on this map, can you give us, tell us, to what extent the lands taking for your unit basis a regulation lot, twenty-five by a hundred feet,

would be benefited, that is, the increase in value by reason of the lands having a sewer in front of it of the kind described and referred to in the ordinance in question?"

The Court. What page is this?

Mr. Fallon. Page twenty-two, continued over to twenty-three.

The Court. Oh, yes, I see.

A Oh, excuse me, Mr. McCarthy, I see—yes, that is right.

By Mr. Fallon.

Q And your answer "My investigation shows that a standard lot—by that, I mean a lot with a width of twenty-five feet, both front and rear in a uniform depth of a hundred feet throughout—if placing on an improved street, such as these streets are, in assuming that the system is adequate or the time being, and for the future, and that it will answer all the purposes of drainage and sewerage, I would say that the special benefits derived because of this improvement would not exceed $400 per lot—" A Exactly.

Q "I want to say that, if a lot, situated as I have described, had adequate sewerage before, because of the system of the city which was in general use, that that lot would not be benefited to the extent of $400, and that a fair deduction should be made from that sum for the benefits that this particular lot would have prior to the installation of this new general system." Question: "When you speak of $400 a lot, do you speak of the highest class lots which are shown on this assessment map?" Answer, "I do."

Now, then, what did you have reference to in that testimony in which you indicated that in some instances you considered $400 per lot for sewerage purposes? A My answer—my response to the question as you read it, don't say that at all.

Q Well, answer my question now. A You put a construction on it that is not there.

The Court. Read it, Mr. Cooper.

(Question read, latter part.)

A Well, as I say, that was not my answer at all.

By Mr. Fallon.

Q Well, what did you answer $400 at all for in that testimony? A Well, I want to say this—

Q Well, answer my question, please.

Mr. Lichtenstein. Well, if the Court please, I think—I don't know—I can't read a man's mind—

Mr. Fallon. No, you read it before, but you can't read it now—you can read it afterwards, when he gets through.

Mr. Lichtenstein. Well, I did read it as a matter of fact, and the witness states that Mr. Fallon is misstating what he testified to.

The Court. Well, I have followed it. He has not misstated it.

Mr. Fallon. I have a question pending. Now—

The Court. All right, read the question.

(Question read.)

A I did not answer any such thing.

By Mr. Fallon.

Q What did you mention $400 a lot for? A That was my limitation.

Q Was a limitation—and what was the reason for it? A Well, the reason for it was this; if you want an explanation; I got into that case about ten days before the commissioners met. And we were—I was told by Mr. Lichtenstein, Mr. Hopkins and Mr. Herr, and by the—

Q Don't tell us what they told you. A Well, I mean, the reason—

Mr. Lichtenstein. You asked his reason and we would have to offer this testimony—

Mr. Fallon. I have asked his reason. I told him that anything they told him—

Mr. Lichtenstein. Well, he is giving you his reason for fixing that amount.

Mr. Fallon. He is trying to say that he talked to those gentlemen, and he has no right to state what they told him.

Mr. Lichtenstein. I think he has.

Mr. Fallon. If he does that, it will be done subject to my exception, please.

The Court. Yes, go ahead.

A And they told me that as they understood the law, we would have to offer—meaning the experts—we would have to offer some testimony that would bear on the increased value of the land, after the improvements were made, and to do that, they said, "You will have to go out and visit this land, every lot and every block, and you will have to estimate in your mind what you think the increased value of this land was after the improvements." Well, I said, "Now, that is almost a physical impossibility, to go and visit in ten days a third of the City of Hoboken." I said, "I can't do that, but I can do this, if this is satisfactory; I can give you a limitation. I will go over this land and check it and give you a limitation, as to the maximum amount that you could place for this particular improvement of the sewer, if demanded." That is what I said. I protested against testifying. I said—

Q Go ahead. A My response was as carefully made as I could word it. I said that it would not exceed—I never said—

The Court. I think that next question that you did not read, Mr. Fallon, he used the word maximum.

A Yes, very carefully answered—I know what I answered.

By Mr. Fallon.

Q When you testified that in some instances, the assessments ought not to exceed $400, did the figure $400 have any significance in your mind at that time? A A great deal of significance.

Q Did it signify in your mind that in some instances, four hundred dollars would have been the proper assessment for sewer purposes? A No.

Q Well, what did it signify? A It signified this, that I had to testify according to the instructions that the lawyers gave me, that I had to testify at the hearing of the commissioners, and the time was very short. I told, "I will give you this limitation," "But to study this proposition, that, I could not do." And I did not do it.

Q Well, why did you use the figure $400 instead of some other arbitrary figure such as $275 or $300, why didn't do that? A Because, in my reasoning and study of this improvement, and my experience in matters of improvements, I could not conceive an assessment to exceed $400 for sewers, under any conditions.

Q I see. A Partly realizing that class of land. It was an ordinary cheap class of land, limited in its use to soft or spongy soil, that needed piling, that you could only use for storage or stables. I said "This land can not assume an assessment of more than $400 for improvements."

Q In your testimony, you are assuming that all of that land, lying in that territory, to which your attention has been directed, and about which you have testified is all land filled in with garbage, haven't you? A Mostly.

Q Well, what land have you not considered that way? A Well, the old Fox Hill land has some more advantages on it.

Q Well, outside of Fox Hill, all of the rest of the property is filled in with garbage? A No.

Q And upon that is predicated your testimony? A No, you have Willow avenue, in there, and you have sewers—

Q Well, I am speaking of the real western part of the city. A Well, on the western part, I took this line in Mr. Fuertes' report; he has a map that very well defines the green land and the meadow land.

Q Well, I am referring to the district bounded by Sixth and Seventh streets, and Harrison street to the boundary line of the city. A Well, now, let me see what you have got there—

Q You are assuming that that is land filled in by garbage, are you not? A West of Harrison street—do I understand that—or east of Harrison street.

Q West—between Sixth and Seventh—west of Harrison street.

Mr. Lichtenstein. There is your garbage.

A Between Sixth and Seventh street west of Harrison, yes.

By Mr. Fallon.

Q That is all garbage-filled property, under your assumption? A That is that very neighborhood—

Q What do you mean by that—you say it is in that neighborhood? A That is the neighborhood that you spoke of, between Sixth and Seventh.

Q You are assuming that that land is filled with garbage, are you not?

Mr. Lichtenstein. Which land are you speaking of?

Mr. Fallon. The block which I directed his attention to, between Sixth and Seventh, running west of Harrison street.

A Well, yes. Well, it is down low. Some of it is maybe getting filled and has reached it; but they certainly pushed it over. It was a dump.

Q Well, now, take the land say from a hundred feet east of the center line of Adams street, from that point, please— A Yes.

Q Running about three hundred feet to the west, between Sixth and Sixteenth street. A Yes.

Q That land also, you are assuming is filled with ashes, are you not? A Being filled now. Some of it is not up to grade now. Some of it is seven feet below the manhole.

Q Now, if you were informed that all that land that I just called your attention to was actually filled with steamship ashes, would that change your opinion as to the value of those lots? A No.

Q Why not? A Steamship ashes would be a better fill than garbage, if the fill was strictly carried out according to orders, and a grade; but the trouble down in there is that there has been no direction apparently by the owner in person. They have dumped it in a promiscuous way, and in consequence, it is all above grade. When he comes to use it, he will have to take it all off.

The Court. That is the section of the city where the city says they will cut it down?

A Yes, that is the part where they will cut it down.

By Mr. Fallon.

Q That land that I first called your attention to—I want to substitute the word Jackson street, instead of Harrison street. A Oh.

Q I just direct your attention to that again. That is, the property bounded between Sixth and Seventh street, and running west from Jackson street. A Oh—

Q And ask you if you are assuming that that property is garbage filled. A I can't tell you whether that was garbage or not.

Q No, but you were assuming it was garbage, weren't you? A It would not make any difference. It was filled.

Q Well, when you say it would not make any difference, do you mean to say that land filled with ashes would not have a greater value than land filled with garbage? A It would all depend on the depth of the fill.

Q Well, I am speaking about the entire fill, assuming that it was meadow land, do you mean to say that that meadow land that was filled with ashes, would not have a greater value than the same land filled with garbage? A Very little difference.

Q Well, what is the difference? How much a lot did you consider that you could get steamship ashes for for filling of that land? A Well, I am paying a dollar per load.

Q Then, if you are filling with garbage, you assumed that it was filled free, didn't you? A No, I paid for mine.

Q In Hoboken, you did not consider that it was paid for, did you? A No, I paid the contractor and I want to explain—

Q Never mind that, are you assuming that the garbage in Hoboken was being—some of the owners were paying for it? A I assume that they did.

Q You assume that they did? A I assume that, and they must have paid somebody.

Q Well, if they got it free, how much in your estimation would that benefit, be of benefit to the owner of the property? A As against ashes?

Q No, for the moment, leave out the ashes; how much would that benefit the owner of the property?

Mr. Lichtenstein. If the Court please, I don't know that it makes any difference what it would cost for a load. We have evidence in here, that if this were concrete—and you kept on filling it, it would not make any difference whether you filled it with rocks or fill it with ashes, if you could keep on going down and down and down—as Mr. Singer says—

Mr. Fallon. I do not think Mr. Singer wants to say that he has testified to that. He has not testified to going down and down and down.

Mr. Lichtenstein. I think Mr. Fallon will concede that he goes down and down and down.

By Mr. Fallon.

Q Land filled with garbage, Mr. Singer, is that the same as land filled with steamship ashes? A Very little difference.

Q How much difference? A Maybe it might make a difference of fifty or a hundred, but you can't—

Q No, no, knowing the property as you know it to be. A Yes.

Q How much do you think it would take off of these rates? A I could not answer that, until I could see—

Q Well, the lots here— A I would not be able to tell you that. I would have to see it, the lot, before I could pass on a concrete case. Until then, my opinion would not be worth anything.

Q Well, you recall Mr. Singer, do you not, that in your testimony in Hoboken, that you used not only the figure of $400 in referring to some benefit, but you also used a figure $200 as to lots located in another part of the territory, and also lots, which you said were benefited not exceeding three hundred dollars, in another part of the territory? A Yes.

Q Now, why did you distinguish between $200 in some places and $300 in others and $400 in others? A Well, the property that I said in that hearing, at that hearing was only benefited to the extent of $200 was the property as I recall it, one hundred feet north of Thirteenth street, to the end of the city line.

Q Yes. Why did you say that was only benefited to the extent of $200? A Why, because it did not receive any drainage benefit whatever from the city.

Q You mean by that that it can not be connected with the sewer? A I say that it is not.

Q It does connect, but it does not receive any drainage benefit? A No, the top is five feet above the level of the land. The land lies lower than the grade established by the city engineer for the grade of streets.

Q Then, your objection in that respect is attributed and attributable to a defect in the sewer as constructed, is it not?

Mr. Lichtenstein. No, he doesn't say that.

The Court. No, he has not said that.

Mr. Fallon. Well, if the man who owned the lot upon which you say the manhole is built so high, filled in these lots to the proper grade, he would have good sewerage, through that lot?

A Just as good as anybody else in the system.

Q Then your idea is because the man leaves his lot below grade, it ought not to be assessed? A No, the whole lot of the ground there is down.

Q No, I am speaking of the one isolated case. You say that in one instance there, the manhole is above grade, as it is? A Yes.

Q Now, assuming that the man who owned the lot, brought the lot up to a proper drainage, he would get a benefit from that— A He would get what I say, $275.

Q Well, then, why did you make $300 in some cases and $400 in some cases? A I did not make that, except to get a limit, not to exceed.

Q Now, you didn't say anything in Hoboken about $275, did you? A No.

Q You only gave $200, $300 and $400? A I gave that as a limitation.

Q Now, didn't you, in that testimony, attempt to indicate to the commissioners that, under those circumstances that you mentioned, $400, that is, if the $400 assessments were made, it would be somewhat reasonable?

A I indicated that that would be a maximum, that they could pay in my opinion.

Q Then, if they put the $400 assessment on it, that you thought would be there, would it? A No.

Q Well, you say it was a maximum, in your mind, to which they could assess it. Now, if they assessed it to a maximum of $400, to which in your mind they could assess it, it would be fair, wouldn't it? A No.

Q Then your maximums as stated by you were not fair, were they? A My maximums were absolutely fair, but I could not conceive of the Commission determining upon $900.

Q Never mind now. Let's not talk about that, let's get back to the $400. Your idea was that you could not conceive of the idea of the commissoners assessing $960 a lot, but your idea was that as an expert, the Commission, if they could make an assessment of $400 it would have been all right. A The most they could put on it.

Q It would be the most they could put on it, and it would be all right? A No.

Q Well, why did you say, first, that is the most that could have been put on it, and now you say it would not be right. A Assuming that they were $400 lots.

Q Yes. A That does not mean that a man that has got an assessment—

Q Would it prevent you from changing your testimony, though, if you say that $400 was the maximum that could be put on it? A That is all.

Q When you said that, did the $400 have any significance in your mind, as to what it signified? A As I said before, and I think I answered that question. As I said, to my mind, that at that hearing, they insisted that I have got to give them something. I went there to do just as fair as I knew how. I wanted to give this Commission the facts. I did not want to do anything else, so that I went before that Commission and I tried to give that Com-

mission my own honest opinion, after an investigation of that land, as to what the maximum of the assessment should be. Now, I did not talk to these owners. They had their remedy, if it was wrong, but I said, as far as the Commission went, that I thought they ought not make a man go into court—

Q Well, then, Mr. Singer, having been brought there by your people that brought you there, you thought it would in your opinion be a fair assessment to make, and you stated to the Commission that, in those instances where you mentioned the $400 figure, that in your opinion the property could not be assessed for more than $400? A That is right.

Q And in other instances, you stated that the property could not be assessed for more than $300? A Yes, correct.

Q And in other instances you said that the property could not be assessed for more than $200 per lot? A Correct.

Q Now, it was your intention at that time to indicate as expert opinion, that if those commissioners assessed these properties at $400 per lot, that that would be unobjectionable; was that what you intended to convey to them? A No.

Q Well, what was the purpose of your expert opinion, about mentioning $400 per lot? A As I said, I explained to the lawyers that that could not be—

Mr. Fallon. I am speaking about—

Mr. Lichtenstein. He is explaining now. Let him finish.

A That I could not possibly do that. So I said, "I can't do that for you. If that is what you want, I can not do it in that time."

Q Or did you—I am not asking you what you talked about to the lawyers; I am asking you what your purpose was.

Mr. Lichtenstein. Well, he is stating it, if you will let him.

The Court. He is trying to state it.

Mr. Fallon. Well, all right, are you finished?

The Court. No, he is not. You stopped him.

(Partial answer read.)

By Mr. Fallon.

Q Mr. Singer, what was your purpose of stating to the assessment commissioners in Hoboken at the hearing in which you testified that, in your opinion, the maximum for any lot would be $400 for the sewer improvements; do you understand that? A Yes.

The Court. Well, give your purpose.

A Well, my purpose in doing that was to limit the amount that the commissioners, under any circumstances could put on any of the best lots in this assessment. That was all.

By Mr. Fallon.

Q Do you remember this question being asked you: "Is there any area wherein, in your opinion, the increase in value by reason of the sewer would be less than $400?" A Answer, "Yes." Do you remember that? And then these questions: "Will you just tell the Board what there is you would include in a general way in that estimate?" Answer: "I would say that the area which is in the extreme northwestern part of the city to the city line north of Fifteenth street and west of Willow avenue—a hundred feet west of Willow avenue—except on the lands facing Fifteenth street to Madison street, would not be benefited because of this improvement, to an amount to exceed $200 per lot." Question: "And what is your reason for that calculation?" Answer: "The land in the areas that I have just described varies in depression

there to three foot below grade. At present, no drainage benefit that I can see will improve this land unless a large expenditure of money is made to bring the property to grade."

Q Now, is it your idea that because a property owner's lot is below grade that no assessment should be made against that man's lot for sewer purposes of this improvement? A Well, if you want to know my opinion about it.

Q That is what I am looking for, is your opinion. A My opinion is that they should have never undertaken the improvement upon that land.

Q I am not asking you that. I am asking your expert opinion, concerning this testimony that you gave in Hoboken. Because property is below grade, because a property owner's lot is below grade, is it your opinion that no assessment should be made against that man's lot for the sewer purposes, of this improvement? A Well—

Q Answer the question, read it to him.

The Court. Whether his property should be assessed?

Mr. Fallon. Yes.

A But inasmuch as it went this way and apparently no legal objection had been offered against it, and the municipality had it done. There is a benefit there, undoubtedly. He can't come in there now and say I don't want it, I don't want this sewer. He is in the area.

The Court. What is the object of it?

Mr. Fallon. I want to know, you say where a man obtained no drainage, he would have to pay two hundred dollars. I want to know whether in your opinion, is it your idea that he would have to pay two hundred dollars if he had no sewer.

A He has an opportunity to raise his property to grade and get the benefit.

Q Oh, you are talking, then, when you say the two hundred dollar items, you are talking merely about surface drainage, are you not? A No.

Q You are not talking about house drainage? A Yes, if you want to make this distinction; if he raises this ground to grade, then, he is in no different class than any other man.

Q How much would his assessment be then? A Two hundred and seventy-five dollars.

Q Now, why did you not mention the figure of two hundred and seventy-five dollars in the hearing before the Hoboken Commission? A I told you.

Q As against two hundred dollars and three hundred dollars and four hundred dollars? A Well, now, there is something about the three hundred dollars—I had a reason for saying it. If you want it, I will give you the reason.

Q I want to know what your reason was for not saying anything before the Hoboken Commissioners about the $275, a lot, which you did here, but you did mention $200 and $300 and $400 a lot? A I did.

Q For divers property. A In the classification I put them in; they were a different classification.

Q Well, how is it you did not put them in different classifications here, in this matter? As I understand, here, you put them under $275 assessment, arbitrarily. A I think, if you will examine my record—

Q Well, now, I am asking you the question, can't you answer my question? A I have made a distinction in the record.

Q What is the distinction you made? A Without referring to my list, I have made a distinction north, $200.

Q What do you mean by north? A North of Fifteenth street.

Q And that figure was set then by you, because the ground over there is depressed? A Exactly.

Q And that the manhole cover is so much higher than the surface of the lot? A Exactly.

Q Well, what other figures have you mentioned by way of distinction? A There are lots in the extreme western part of the city, that face on blocks—Block 106 is an indication, part of it.

Q Have you stated that block which you are just now referring to in your schedule here, which you have submitted as your testimony? A I didn't get that.

(Question read.)

A I am quite sure of that, yes.

Q Mr. Singer, assuming that two separate property owners, owning each a lot twenty-five by one hundred, one of the property owner's property is—has been brought up to grade and the other is depressed to an extent we will say of several feet; is it your opinion that each one of those lots should be assessed at the same figure? A Yes.

Q Why? A Because in such an instance as that, where it is a developed part of the city, you might just take that the other way and say, "Do you believe that because it has rocks six foot high, that you should make a distinction in making this assessment," and I would say no.

Q Then, in your opinion then, a man who has not brought his property up to grade should have an assessment of $200 placed against him, and then, afterwards, when he has brought his property up to grade, whereby the sewer is made more serviceable to him, then he should not pay any more? A Well, I say in fixing this assessment, after the commissioners have fixed it and the courts reviewing it, and as I take it in a manner to try to get it, in way as one contract, according to the benefits received, that you would have to make a distinction of the parts of the city, that are not developed in any way, except for lumber, storage of lumber or some-

thing of that kind—that property there is not developed as it is south of Fifteenth street, to that extent, and you can't develop it. You are going to have to go to great expense all through the territory to raise it up. I do not believe the people knew the grade—

Q Well— A This is only half of it. In fact, Ralston's came and told me they never knew just exactly what the grade was; they had an idea, but they didn't check up themselves with the city's idea.

Q Their idea did not accord with yours; is that what you mean? A No, I—

Q Tell us what you mean by that then, just what do you mean? A I mean to say that this land north of Fifteenth street, and say one hundred feet west of Clinton avenue, it's still in the making, it is not made.

Q When you speak of developments, you are speaking of future use; isn't that what you are speaking of? A Well, if I may use the expression, I say it is a kind of sub-marginal land. It is a land having—well, how—what is possible to describe it?

Q Well, you mean this property that may in the future be subjected to a better use than it is being subjected to today? A Yes.

Q So that, in your values throughout, as I understand you to say you included a day to come; you took it into consideration, not only present use to which the property may be put, but after use, also? A Yes. I make that distinction.

Q Yes. Now, in the terms of this sale, of property that has been offered—I withdraw that question. Now, in this testimony here, you say that none of this property which you have referred to in your testimony, which you say abuts on the railroad, has railroad facilities? A That is right.

Q Did you take into consideration that in this public auction sale it was expressly provided in the terms of sale that the seller was reserving the right to lay rail-

road tracks along all of the property? A I did not take that into consideration.

Q You did not take that into consideration, did you? A No. Let me get that. You gave me a new one.

The Court. Read it, Mr. Cooper.

A Just let me understand that.

Mr. Fallon. Yes, read it.

(Question read.)

Mr. Fallon. I want to add this, if the property was sold in individual parcels.

Mr. Lichtenstein. Well, if the Court please, there is absolutely nothing, and as you know—we all know, that there are no rights to lay tracks. Mr. Fallon knows as well as I do why that was put in there.

Mr. Fallon. It is all right. It is in there.

Mr. Lichtenstein. Well, the railroad company, if it did obtain rights in the future to lay tracks, wanted rights to lay tracks through the street. Well, now that the railroad has a right of way, you know the city has refused to grant the right of way.

Mr. Fallon. I object to that statement. It is not so.

Mr. Lichtenstein. Well, it is so.

The Court. I will allow him to answer the question. Read him the question, Mr. Cooper.

(Question read.)

Q I only want to know if you took that into consideration. A Well, I took into consideration the situation in general. I knew that the seller could not do anything with those streets without the city's consent.

Q You are assuming that they could not. A I know that they can't.

Q And why do you know that they can't? A Because they would have done it long ago if they could.

Q Oh, that is the reason. A They tried to, and it was denied.

Q Well, do you know that the ninth paragraph of the terms of sale reads as follows, and did you take that into consideration in basing your particular land values: "Ninth; the seller reserves the unrestricted right to reject all bids, and all sales are made subject to the approval and certification of the Secretary of War of the United States of America. In the event the property is sold in parcels, the seller will reserve for itself, its successors and assigns the right to lay and maintain tracks in the street adjoining abutting property, for cars or other vehicles to be propelled by steam, electric or other motive power, and to erect and maintain electric wires and poles for power or other purposes, to operate and use the same." Now, did you take that into consideration in making your valuation of those lots? A All that could benefit construction, that would benefit the land.

Q Would benefit the land? A Would benefit the land, too.

Q Then, if the owners of individual parcels ever got a right to railroad tracks, then it would have the same benefit as the property in the rear of the city abutting the railroad would have. A And I would say, Mr. Fallon, that if this land that is in this territory here, that is not cut off by streets—

Q Referring to what place, for the record? A Well, all this land.

Q Decorated in what, in yellow or blue? A That are—briefly, have no railroad connections, or streets, or other ownership. There is other railroad ownership in there.

Q Yes. A I would say that all that land would immediately take the higher use. That seems to be the trouble with land down there.

Q Yes, but inasmuch as the seller had reserved the right to lay railroad tracks; assuming that railroad tracks could be laid in those streets, it would give the property a higher value than what you have assessed it at at the present time? A I would say so.

Q How much higher?

Mr. Lichtenstein. Higher value, what do you mean? By reason of what?

Mr. Fallon. Market value, I say market value.

Mr. Lichtenstein. Well, by reason of the improvements, or higher market value as land?

Mr. Fallon. Higher market value as land, because of the opportunity of having railroad facilities.

Mr. Lichtenstein. I object to the question. Now, that is not the question, your Honor can see—

Mr. Fallon. I am putting the question.

Mr. Lichtenstein. But that is not a proper form of question. I object to the form of the question. We know what the law is, that they have not any right—

Mr. Fallon. I do not want to have it appear that the government tried to cheat people.

A If they tried to make it attractive to people, so that the people would not buy them, they were successful, but as to getting the rights to lay the railroad tracks, everybody knows that it was an inducement to them to buy this land.

Mr. Lichtenstein. Now, then, it is not a question of anything like that at all. The question that we are considering is how much has land been increased in value by those improvements. Now, if they had a right to lay railroad tracks there,

or if it could be increased in value, by laying railroad tracks there, then it has an original value which is greater, and then it would have a present value which is greater, and that does not necessarily follow from that that the laying of the pipes and the laying of the streets increased the particular amount that Mr. Singer offers here. Does your Honor get the point that we have made? In other words, if it had a railroad on his deed, if he could get railroad rights, it is an increased value by reason of that fact, and then it would be a greater value before the assessment was made. It would have another greater value after the assessments were made, but it does not necessarily follow that by reason of that improvement, the increased value is going to be, because the increase in value would not be greater one way or another.

Mr. Fallon. This witness has testified that this value was placed by him because of the railroad facilities, or lack of railroad facilities, and that value he has placed on the other land was placed because of its not having the railroad facilities. Now, I am directing his attention to what appears to be a fact, that the seller was making preparations to lay tracks along the property, which has no railroad facilities, and I am asking him, if those railroad facilities were provided, would that increase the value?

The Court. He says it would.

Mr. Fallon. Yes, he says it would.

Mr. Lichtenstein. Yes. Now, I object to the question, if the Court please. You can't go on and speculate here about these things are possible and other things are possible and if those things happen then certain things are going to happen and thereby base a value on land. You have got

to take the best use to which the land can be put at the time the assessment is made, not speculate as to what may possibly happen, not speculate that possibly, if the commissioners in the City of Hoboken, are willing to grant rights which they did not give when those rights were requested, that therefore, the land is going to be increased in value. We can't determine what the commissioners are going to do some years after.

The Court. Well, he has testified that it would increase the value of the property, and you have asked him to what extent.

Mr. Fallon. To what extent?

The Court. I am going to allow him to answer the question, and I grant you an exception.

Mr. Lichtenstein. I ask an exception.

The Court. Yes, you have an exception.

By Mr. Fallon.

Q To what extent, Mr. Singer? A Well, I would say that the lot that has direct railroad connection—that is, there is no question that he could get it, no doubt of it—would increase the price of property similarly situated that had no railroad connection to the extent of about thirty-three per cent.

Q Then if the lot which is in this vicinity which you have been referring to, which you estimated was worth about fourteen hundred dollars a lot, had railroad facilities, it would be worth twenty-one hundred dollars. A No, you have got your arithmetic mixed, Mr. Fallon. Fourteen hundred—if it was five, that would be a simple one—fifteen hundred would be two thousand—thirty-three per cent.

Q Fifteen? A Yes, thirty-three per cent.

Q Now, how much do you—you have made an estimation of $275 for benefits to be derived by—we will call

it an inside lot, for sewer purposes. How much have you considered to be the benefit that would accrue to a corner lot for sewer purposes? A I have made no distinction.

Q You think then, that the corner lots and inside lots are to be assessed the same? A Yes.

Q Now, isn't it a fact that you have made a distinction in this paper that you have submitted here today? A I do not think so.

Q Well, if you have not made a distinction, I do not mean to— A No.

Mr. Lichtenstein. Well, that is sewers, Mr. Fallon.

Mr. Fallon. Sewers, yes. Well, then, with respect to the street paving, you have made a distinction there have you, as between corner lots and inside lots?

A I have made the distinction.

Q What is the reason for that distinction?

Mr. Lichtenstein. Right at the present time, I am informed that there are no distinctions in sewers; you may have something else in mind.

Mr. Fallon. That is so, isn't it? When I asked the question, I did not know it was so, but I have just been informed that it is so.

Mr. Allen. I do not think that he has made any distinction between inside lots and corner lots.

The Court. He says he has not, anyway.

Mr. Fallon. Now, this question relates to sidewalks, doesn't it?

(Question read.)

A Well, a corner lot, if you include along the twenty-five foot front, and then along the depth of a hundred feet, as the standard lots usually are; the rule—there are

various rules among municipalities. Jersey City takes the half rule for a hundred per cent. West Hoboken the half rule, Union Hill takes the half rule. But we—and some use one and a third. We use one and a third, as the benefits.

The Court. What do you mean by one and a third?

A One and a third. You see there is a hundred foot—we do not assess a hundred feet—twenty-five feet five times. We call the assessments as one on the front and one and a half on the sides, because it is a municipal rule, for a man contributing to the making of a street, it would be confiscatory if it was to add it all on to him. The rule is you pay generally half. I don't remember what you do in Hoboken, I think you do something similar.

Q Mr. Singer, most of these improvements, now, you refer to, are similar in size and similar in characteristics, are they not?

Mr. Lichtenstein. One minute, lands or sewers?

By Mr. Fallon.

Q Lands, or lots. A You say the most of these lots are similar in size? I will subscribe to that.

Q And of similar characteristics. A What do you mean by most?

Q Well, are they quite similar?

By the Court.

Q The vast majority. A If you take the majority, yes.

Mr. Fallon. Well, that is all right, assuming that. Well then, in your opinion then, the benefit—whatever the amount would be, that ought to be assessed against these properties, might rea-

sonably be assessed at uniform prices, might it not? Whether it be 200 or 275 or 300 or 400?

A Now, you are referring to sewers?

Q Sewers. A Sewers.

Q Sewers. A I would say that my experience. I will say that for quite some long time I have never found any distinction made by commissioners, if most of the area was the same. They generally assess it together.

Q Well that is what I am directing your attention to. A I think that would be a uniform benefit.

Q Well, this area that you have examined is practically the same throughout, isn't it, for the purpose of assessment— A For the purpose of sewers.

Q Of sewer assessments, that is what I am referring to. A Then there is some in the west that have a distinct difference.

Q Yes. A And I don't know whether I ought to explain that or not, but to my mind—I don't know whether it is legal or not—there is a prospective assessment in there. And in the matter of Fairview, I took it up with Mr. Martin, who is their attorney. He said no, it did not make any distinction, but where the sewer has not been built to lead to an outlet, that he had a prospective assessment, and he said no, you are mistaken about that. I went before Judge Cutler, and he ruled that way. I think he was absolutely right in ruling that way.

Q Then, your contention is that if a lot does not actually abut on the sewer, that it is not assessable by the commissioners at the time of the completion of the improvement? A If you will just put it this way, if you will let me elaborate; that is, if it is necessary to connect it up—in other words, if it is not connected up, I say that it is prospective of assessment.

Mr. Lichtenstein. That is what we are going to contend. Now, it is a matter of law. I don't

know that it is for Mr. Singer to pass upon it. I do not think Mr. Singer intended to pass upon it, but what Mr. Singer has done is that he has estimated the prospective benefit upon these and he has estimated the benefit as if it were a benefit today, and he has gone on in that way, but it is a question for the Court to determine afterwards as to whether it can actually be assessed now or whether, under the view of the law that we are going to insist upon, namely that you may determine what the assessment will be in the future, provided it is connected up.

The Court. Whether it is present or prospective.

A As I understand the rule, there is a water shed, and there is a lot of land there, and the municipality had consented to give them sewerage and they go in and build the sewerage system, and the sewerage is there, and some of it is back in that northern part. They could have waited before they did that, but they did not. They went in there, and still it has not yet been connected. And here a man is going to come into town, and he cannot even get permission to do it. They say no, it is conditional whether we get permission to do it, and until he gets that permission, it is not connected up, and I think that is prospective assessment.

By Mr. Fallon.

Q Did you take into consideration in your estimate of value of the fairness of what the assessment ought to be, of the sewer assessment on this property, if the sewer was built on piles? A Yes, I considered the improvement, just as it is made.

Q You have not pretended to say, have you, that you are qualified to say what the cost of construction of the sewer should be? A This sewer?

Q Yes. A No.

Q And you don't know what elements have gone into the construction of this sewer, do you? A I know in damage, just what the sewer intends to do—it is intended to do.

Q You have not examined and made a complete inspection of this sewer, have you? A No.

Q Your estimate of value then as to sewers, and the benefits that should be considered as accruing to the property as along the line of improvements, is based you say, on not only the present use to which the property may be put, but future use also; that is, as to sewers? A Yes.

Q Does that same testimony and your line of reasoning, your estimates of value, apply likewise to the street paving assessment? A Yes.

Q And to the connections and the sidewalks also? A The sidewalks and the connections. I, in placing my estimate of forty-five dollars, have placed a very liberal amount per square foot for a concrete walk that would be four feet wide.

Now, I say that is what the present lots would benefit, and he could go out and get a private man to do that who would make a profit, that is all he would get charged for it, because I thought that was the proper charge, but he, in his retail small way, had to get it done more expensively. Now, when it comes to sewer connections, I have put fifty dollars down for that. As I understand it, that is for the sewer and the water pipe to to the curb line, some sixteen feet.

Q Now, Mr. Singer, these estimates are maximum figures that you gave in the hearing before the Assessment Commissioners in Hoboken, namely, four hundred dollars, three hundred dollars, two hundred dollars for sewer purposes, to the lands to which they were related; that was before you had a conversation with Mr. Ryer, Mr. Louis Meyer, and Mr. Gaddis, in this matter, was it

not? A No, Mr. Gaddis was with me at the time and so was Mr. Meyer.

Q Did you and Mr. Gaddis and Mr. Ryer, as the result of the conversation which you had previous to the hearing or meeting of the Board of Assessment Commissioners in the City of Hoboken, conclude that in your opinion and in their opinion that two hundred dollars, three hundred dollars and four hundred dollars would be the fair maximum assessment to be fixed at that time for sewerage? A That would be the maximum.

Q But you as a result of your conference determined that? A It was my own individual opinion.

Q But you conferred with them too about it? A Oh, well, we talked about it.

Q What figures did they fix, when they were conferring with you? A I do not just exactly recall.

Q Well, you have conferred with them since then, have you not? A Yes.

Q Well, I notice that, in the detailed statement presented here, that you or most of these witnesses—that you and the rest of these witnesses agree to the dollar of the value of the benefit? A On the basic value.

Q Pardon me. Does the Court understand the value before improvements?

The Court. Yes, I understand it.

Mr. Fallon. Yes, that agreement you made together, about that, as a result of your conference, did you not?

A It was a compromise. Each had individual ideas, but we differed some, of course.

Q Yes. What was your individual idea as to the value before improvements, as to the value of lands in the Babbitt tract, Block 65, Lots 2 to 34, and 18 to 34, particularly? A Off-hand, my notion of that value was fifteen hundred dollars.

Q Then you have stated it here in this hearing as fourteen hundred dollars, have you? A I think it was thirteen hundred.

Q Thirteen hundred. Why did you give way the two hundred dollars from your own idea of the value at that time, and the value that you now fix upon it? A Why, Mr. Morrison was down there, and made investigations, and I saw the condition of the grade there; that was serious.

Q Well, when you made your estimate of fifteen hundred dollars, hadn't you seen that condition of grade? A Yes, but I did not know it was as bad as it was—

Q Well, do you mean to indicate to us that when you made that estimate of fifteen hundred dollars, that you made it regardless of the grade? A No.

Q You did it as a result of investigation of the entire plot, didn't you? A Yes.

Q And when you made the investigation of the entire plot it was your best judgment of what the land ought to be valued at? A Yes, yes.

Mr. Lichtenstein. This is without improvement?

Mr. Fallon. Yes, it is before the improvement.

A Yes, sir.

Q But, as a result of your conversation with Mr. Morrison, you now agree with him that it should be thirteen hundred dollars? A Yes, sir; I took the attitude that was fairer to the commissioners.

Q I don't care about his attitude. Answer the question.

The Court. Yes, answer the question.

A I did that. I thought it would be fairer.

The Court. Read the question.

(Question read.)

Q I just want you to answer that? A Yes.

Q Now, tell us the reason for your knocking off the two hundred dollars? A Well, I thought it was fairer to the Court and to the hearing to take a low value. Now, if I wanted to humor it, I would have killed it—or stopped after fifteen. In other words, it would be policy for me to raise it.

Q But your best judgment was fifteen hundred? A I said fifteen hundred. When we got together, they called my attention to the sewer in there.

Q Now, if fifteen hundred dollars was your best judgment, and if thirteen hundred was Mr. Morrison's best judgment, why did you defer to his judgment? A I did not defer to Mr. Morrison.

Q Well, you deferred to somebody's thirteen hundred dollar judgment? A Well, we went further than that.

Q Not with Mr. Morrison. I am speaking to you about his— A I went further than that. I went over it with Mr. Meyer, and Mr. Gaddis, and I went further than that. We wanted to get the best light we could on the situation, and after that it seemed to be the concensus of opinion, and Mr. Meyer thought that I was a little too high.

Q Then, you want us to understand then that this figure that you have now testified to, of thirteen hundred dollars, is not your honest judgment, of what that land is worth, but is the result of your own—of the concensus of opinion of yourself and three others, after the conference? A No, sir--

Q Well—

Mr. Lichtenstein. Let him finish his answer.

The Court. Yes, he may finish his answer.

A My honest opinion is that thirteen hundred dollars, the base fixed in my report—I don't know even if it was fifteen.

Q Are you sure? A If I can refer to it, I will tell you whether it is fifteen hundred dollars.

The Court. Thirteen hundred dollars?

The Witness. Yes, that is mine.

Q Was your fifteen-hundred-dollar figure the exercise of your honest judgment? A Absolutely.

Q Well, then, if that was the exercise of your honest judgment, how can you say now that thirteen hundred dollars is your best judgment? A Well, because I did not take into consideration as an issue, the condition of the garbage as placed on that land, but it really should have been thirteen hundred dollars.

Q Well, did you take that condition into consideration before you submitted your item of fifteen hundred dollars? A I did.

Q Well, when—you took into consideration all conditions that went into the value of those particular lots, when you estimated the value upon each particular lot, didn't you? A Yes.

Q One to five only were worth fifteen hundred dollars per lot? A I think so.

Q And when you conferred with these gentlemen that you have mentioned, they convinced you that you were in error, and that the lots should be estimated at only thirteen hundred dollars a lot? A They convinced me that there was a charge that that lot would have to stand, which would reduce that, and so I deducted it.

Q Did you take that into consideration? A I concluded that it was right. I did not think it was so serious, before.

Q Did you examine the property? A Oh, yes.

Q And what was it that they said to you that made it look so serious, notwithstanding that you had looked at it previously? A It was about seven foot above grade.

Q Oh, you saw this all before? A Yes.

Q And you took that all into consideration in fixing that fifteen-hundred-dollar value, but you did estimate— A No, I did not understand that the manholes back of the receiving basins were covered.

Q You did not fully understand the matter before putting in your estimate? A Only on clear, full investigation, did I do that. I took that into consideration, yes, in a general way.

Q Isn't it a fact, Mr. Singer, that you were influenced by these other men, as a result of your conference with them, and therefore reduced your fifteen hundred dollars to thirteen hundred dollars? A I did that, because if it was doing anything, it was injuring themselves.

Q I am not asking you that? A I was influenced to the extent of changing it.

Mr. Fallon. What was that, please?

The Court. He says he was influenced to the extent of changing it.

Q Yes. No, but did these men influence you with respect to the other estimates of value that you had made on the property throughout? A No, not as much as on that item there. There were items where they might have differed fifty dollars—might have differed fifty dollars.

Q Well, you got together and talked things over, and then you three had a common standard? A So that the price fixed in that report, those prices are the fair market value.

Q Then, instead of exercising your honest judgment of what the fair market value of a lot was, and Mr. Meyer doing likewise, and Mr. Ryer doing likewise, and Mr. Morrison doing likewise, as a result of your talk, you made a composite figure or a stated amount, and all agreed to that? A At no time did it amount to anything more than a hundred dollars.

Q I don't care what it amounted to. I want to know how you arrived at the figure; isn't it the way I have just

stated? A Well, as I told you before, we all had our own notions, of the value, and we advanced them; but in certain instances there would be a case come up, where—

Q Well, you want us to understand then, that you neutralized your values. Was that what happened? A Well, we did not neutralize them. We tried to tune up together.

Q You think that tune up sounds better than neutralize? A Well, I think probably—

The Court. Well, I think very probably the stenographer would like to have some lunch to eat, and we will adjourn until 2:15 o'clock P. M.

Monday, November 27, 1922. 2 o'clock P. M.

Hearing resumed, pursuant to recess.

The Court. Go right ahead.

CHARLES A. SINGER, Jr., resumes stand.

By Mr. Fallon.

Q Mr. Singer, you stated that you determined the value of those Babbitt lots, thirty-four in number, out in Block 95—65, to be of the value of $1,500 each, before your conference with the other men that you conferred with, and then you changed from $1,500 to $1,300; is that right? A Substantially so.

Q You mean by that, then, thirteen hundred dollars for each one of those lots, do you? A I do, except the corner.

Q Yes. Now, you know that, as a real estate man, that where you find property plotted as that property is, that there is an additional twenty-five per cent. to be added to the value that you thus determine, is there not? A No.

Q Why not? A Some for certain uses and purposes have a plottage value; but not that class.

Q Almost all of the property which you valued throughout this district, which you examined, the lots form the continuity which would give a plottage value? A Yes.

Q And it is a general rule among real estate men, is it not, that continuity does give an additional value? A Well, not as a general rule.

Q Well, but as a general rule in this particular case, applied to this particular case; isn't it a fact that there is a continuity of the lots, isn't that fact a sufficient reason to give it an additional value to that which you have already given? A I would not do it in this case.

Q When I say "continuity," I mean continuity of the lots in one owner. A That is correct; but I would not do it in this case.

Q That is all right; but why do you distinguish this case from the general rule? A Because this is the assessment made of various owners, some of which own one lot, some two and some more.

Q Oh, no, don't get away from my questions, please. I am speaking now of the thirty-four lots. A Yes.

Q In the one owner, having a continuity and ask you if the—what the reason is that you except except that property from the general rule that property so found should be given an additional value? A Because I didn't—

Q So-called plottage value? A I didn't apply plottage value.

Q Well, why? I want to know why? A Because this is an assessment made upon a lot, and it would be rediculous to—because one man owned the plot and one man owned a lot, to begin to differentiate in value. The Court would not understand it; nobody would understand it. It has to have some substantial basis.

Charles Singer, Jr., cross.

Q Mr. Singer, when you undertook to place a market value upon this so-called Babbitt property, you did not take in your mind, for the purpose of fixing that value, any proposed improvements, did you? A I did.

Mr. Lichtenstein. What was that question?

(Question read.)

By Mr. Fallon.

Q Then do you mean to say that, in valuing all these properties that you valued, that you had in your mind at the time you went to value them, that there was to be a proposed improvement, such as this sewer improvement, did you? A Now—now you are beginning to—an improvement would be a building, or manufactory—

Q I am speaking of this particular improvement; that is what you had in your mind, isn't it? A Yes.

Q That is what you had in your mind at the time you appraised the value— A Yes.

Q Yes. Now, why didn't you take into your mind at the time you made the appraisement, improvements, such as— A I didn't have to do that.

Q Well, couldn't you have placed a value on the property without considering the question of improvements?. A I did; it is substantially the same.

Q Yes. Even disregarding the improvement, in your estimation, the reasonable market value of each one of those lots—I refer to the Babbitt lots—would be fifteen hundred dollars, wouldn't it—prior to your conference with your conferees? A Yes.

Q And when you placed that value of fifteen hundred dollars upon the lots, you disregarded any question of improvements at the time, didn't you? A I did not.

Q Well, what did you do? A I disregarded all elements that would not enter into the fair market value.

Q Do you mean to say that you did not take into consideration in arriving at that, all the elements that

would be fair— A I have been fair; I disregarded all elements except market value; that is what I did. I did take the market value, taking all elements and figures usually taken into consideration in fixing market value.

Q What were the elements you took in, in this Babbitt block? A I took into consideration the sales of property in this immediate neighborhood and some immediately adjacent thereto; I studied those sales so as to give me a fair guide as to value, and then I took the land itself. I examined the land; I examined its location; I examined its characteristics of soil and I took into contemplation its best use. And, after considering all of those things, I then said, in my mind, this land is worth so much, as fair market value, prior to the improvement.

Q Well, what was its best use that you considered this property is adapted for? A I have answered that question before, but I can answer it again.

Mr. Lichtenstein. Give it to us again.

A It has limited uses. It can have nothing but a structure for light manufacture; it could not be used for anything of a heavy construction. You would have to go to very expensive piling, if you did so, and that would add a rather considerable sum to each lot.

By Mr. Fallon.

Q Why, all of this property needs that heavy piling, doesn't it?—all of the property in that locality? A Most of it.

Q And isn't that property in the classification of what they call the heavy industrial zone, as you know it to be at the present time? A Your zoning shows that—

Q What? A Your zoning says that.

Q And then, notwithstanding that it is zoned for heavy industrial use, you say it cannot be used for heavy

industrial construction? A I say it can be, but it is going to add a great expense. There is other property there that can be had, that is competitive; a man will buy and go where it is the cheapest.

Q What sales are those that you refer to in estimating the value of the Babbitt property? A What sales?

Q Yes. A Quite a number of sales.

Q Well, mention them. A Well, I have a list right here. Right here is the list; there is a sale here by the Huggins Estate in Block 46, Lots 16 to 17, to F. W. Randholz, May 30, 1907, twenty-five hundred dollars, five thousand square feet, east side of Harrison street between Third and Fourth streets, $1,250 a lot. This land had no improvements.

Q Yes. I know that land you see—now, that land you refer to, you didn't have any knowledge of at the time you made your fifteen-hundred-dollar valuation, did you? A Well, I wouldn't say that.

Q Well, don't you know it is a fact that this information came to you since? A I am of the opinion that I did not have it, but I did have information—

Q No, no, you have answered.

Mr. Lichtenstein. No, let him finish his question, finish his answer.

The Court. Yes, finish your answer.

A But I did have information of general values.

By Mr. Fallon.

Q Well, I am going to ask you to specify now any information that you had, prior to your exercising your judgment and making up your opinion, that that property was worth fifteen hundred dollars a lot, any property that you had in mind upon which you fixed a value; and which was used as a basis of the value? A Well, I had the—I had some general information of the prices

that were charged by the Hoboken Land and Improvement Company.

Q Mr. Singer, I asked you—

Mr. Lichtenstein. No, now, he is telling you—

Mr. Fallon. I object to him stating—now, wait a minute—I am asking him.

The Court. Read the question, Mr. Cooper.

(Question read.)

Mr. Fallon. Well, I said specify—I didn't ask for general information.

The Court. You are asking for information.

Mr. Fallon. Well, I will withdraw the question and reframe it.

The Court. He has answered it.

Mr. Fallon. Well, if he hasn't answered it fully or properly, I ask to have it stricken out. I am the one who has a right to object to it not being responsive.

The Court. Yes, but you have asked for information. I will not strike it out, because he has given it to you. You have asked for information, and he has given you what some of the information was.

Mr. Fallon. As long as it has gone in, let it be noted that it has gone in over my objection.

The Court. Yes. Proceed.

Mr. Lichtenstein. Now, Mr. Singer—

Mr. Fallon. I object to Mr. Lichtenstein injecting anything in here.

Mr. Lichtenstein. What I object to is Mr. Fallon's persistent conduct.

Mr. Fallon. You have made your objection; be seated.

The Court. No—

Mr. Lichtenstein. I don't think it is for you to say; I think it is for the Court to say whether I am in order—

The Court. Yes, he should not have interrupted.

Mr. Fallon. I did not mean to interrupt him, except to object that his answer was not responsive; that, I have a right to do.

Mr. Lichtenstein. All right, finish your answer, Mr. Singer. Finish your answer from where Mr. Fallon interrupted—

The Court. Read his answer so that he can get a general idea of where he left off.

(Question read.)

A —for lots in that neighborhood. I also had in mind the price fixed by the Interstate Commerce Commission on June 30, 1917, when they appraised the land of the Hoboken Manufacturers' Railroad Company, at $1,814 a lot.

By Mr. Lichtenstein.

Q That is, without improvements? A Without improvements.

Mr. Fallon. No, I object to Mr. Lichtenstein injecting his little two cents in this thing—

The Court. Yes.

Mr. Fallon. And ask to have the statement stricken out.

The Court. It may be stricken out.

Mr. Fallon. If you want to be sworn, all right.

Mr. Lichtenstein. I can testify to it.

By Mr. Fallon.

Q Is that your full answer? A Well, I don't know what is stricken out.

Charles Singer, Jr., cross.

Q Well, Mr. Lichtenstein's remark—his little two cents— A This land had no improvements at that time.

Q Well, now, what lands are you referring to, please? Mr. Lichtenstein, won't you let him take care of himself, please?

Mr. Lichtenstein. I am letting him take care of himself. Can't I point it out on this map?

A Well, it is best described on these five hundred and ten lots.

By Mr. Fallon.

Q Well, just point it out on P. 11, just what lots you have reference to now, that were valued at $1,814 a lot?

Mr. Lichtenstein. Specify them with the numbers, the block numbers.

Mr. Fallon. Yes.

A Block 130, Lots 17, 18, 19 and 20.

Q Go ahead, go right ahead now and finish your answer. A No. Yes, that is all right. Block 123—I can't —it is all obliterated here.

Mr. Lichtenstein. Well, all right, you can designate, instead of the numbers, you can designate it by coloring.

The Court. Yes.

Mr. Fallon. All right.

A All that is in blue here on this map, in Block 123, 122, Block 121, Block 120, Block 113, Block 108, Block 107, Block 111, Block 106, Block 102, Block 98, Block 97, Block 93, Block 94, Block 95, Block 96, Block 91, Block 149, Block 86, Block 80, Block 73, Block 64, Block 55, Block 45, Block 35, Block 25, Block 24, Block 1, and then there is some—in here directly west of Marshall street, I can't see the numbers there and indicated in color—

Q Now, Mr. Singer, these lots that you have referred to here; all of the lots which are owned by the Hoboken Manufacturers Railroad Company, and by them sold to the United States Government; is that what you have reference to? A Yes.

Q And who do you say it was that made the valuation of $1,814 a lot that you refer to? A The Interstate Commerce Commission had it made by one—by its own appraisers.

Q Mr. Ryer was one of the appraisers, wasn't he? A I don't know whether Mr. Ryer was one of the appraisers or not.

Q Do you know what elements were taken into consideration in making that appraisment? A The elements of market value.

Q Do you know that an expense of acquisition, five per cent. was also taken into consideration at that time? A I guess they allowed them to.

Q Is that a fair allowance for expense of acquisition, five per cent.? A I think it is.

Q And why don't you allow five per cent. now, in your estimate of values? A Because they are simply buying this, which was acquisition, but here they are keeping them and paying—

Q Well, are you through—Mr. Lichtenstein, don't be shaking your head. If you want to be testifying, you can be sworn, but don't—

The Court. Proceed.

By Mr. Fallon.

Q Well, take the Babbitt block, for instance, why wouldn't five per cent. acquisition value be properly allowable in that instance, if the block were being sold? A Well, I wouldn't add five per cent. in that particular instance.

Q Well, suppose Plot 1, and all the other blocks were being sold to separate owners, but in blocks, wouldn't five per cent. acquisition charge be properly allowable in each instance? A It would depend on the use you wanted to put it to, in each instance. Some would give it and some would not. I will say that, when there is a large plot, and it is there for large use, some advantage is given for acquisition, but—

Q Mr. Singer, do you know that sixty cents per square foot is the lowest price paid by the government to the Hoboken Manufacturers Railroad Company for that property that you have been describing? A Well, that would back up my opinion on the—

The Court. Well, do you know that?

A I only know the result.

Q Well, but, do you know that sixty cents was the lowest price paid by the government, per square foot? A No, I only know the result.

By Mr. Fallon.

Q Well, do you know that the figure paid for those lots, runs sixty cents, eighty cents, a dollar thirty-three, a dollar six, and as high as a dollar eighty a square foot? A That would be likely out there.

Mr. Lichtenstein. Well, I have a copy of it, Mr. Fallon; I agree to let you put it in.

Mr. Fallon. I am not putting anything in; I am asking questions.

Mr. Lichtenstein. Certainly.

By Mr. Fallon.

Q What, in your opinion—estimation, would be a fair value for this property a square foot? We will take the Babbitt property for instance, I have been referring to.

I am speaking now about before the improvement? A I said, sixty cents.

Mr. Lichtenstein. Yes, surely.

By Mr. Fallon.

Q Would your sixty-cent value per foot make up a price on the lot of $1,814—a lot? A Yes.

Mr. Lichtenstein. Surely.

Mr. Fallon. Well, don't you be saying surely.

Q Well, if it is worth six cents—or sixty cents a square foot, will you please explain to the Court why you decided that it was worth only fifteen hundred dollars—

The Court. Well—

Mr. Lichtenstein. He said that there were ashes on it, and he deducted from that.

Mr. Fallon. I will ask another question, as long as you think that is satisfactorily answered.

Q Now, if the ashes that you took into consideration for the purpose of reducing your figure from $1,500 a lot to $1,300, are to be reduced and taken away from the lot by the City of Hoboken, without expense to the owner, would that add anything to your estimate? A It certainly would.

Q And you would add the two hundred back then, wouldn't you? A I surely would.

Q Yes. A That I would do.

Q So that you think that two hundred dollars a lot should be allowed off of your first judgment as to value, because of the piling of ashes on the lot? A I know of it being about five or six feet above the grade.

Q Yes, and yet your observation was such that you knew it was there when you made your fifteen-hundred-dollar valuation? A Haven't I explained that?

The Court. Yes, he said that—

Mr. Fallon. Wasn't it particularly noticeable, so that you could not fail to observe it?

A Yes, but I explained to the Court and to you that I objected and protested about getting this out at the time. I had to get it out for this Commission. The lawyers protested to the Commission and asked for time. They said they could not grant any more time. It had to be confirmed by the first of January, and to do that they had to have this hearing and it had to be referred back to the council. And I had to do the best I could do in the limited time, and I did that; I had to give what I thought was the fair value hastily gotten up, because I didn't have much time to give to this big area.

Q You are speaking about the value of $1,500, prior to the hearing in Hoboken before the commissioners? A Yes.

Q Well, but in your conference with your fellow commissioners, Ryer and others, you have a fifteen-hundred-dollar figure still in your mind? A It had it still—the general idea in my mind.

Q And you suggested that to your colleagues when you met with them? A As they took up each block, I gave them my own independent judgment.

Q What value did Mr. Ryer place on those lots? A Didn't place any, no.

Q I am speaking now about the Babbitt lots? A Not Mr. Ryer—

Q What value did Mr. Louis Meyer place? A He was inclined to be a little lower.

Q Tell us what figure he put on it? A I can't tell you.

Mr. Lichtenstein. The book will show that, Mr. Fallon.

A I can't tell you that.

The Court. He says he can't tell.

By Mr. Fallon.

Q What figure did Mr. Gaddis put on those lots? A We were not very much out of the way.

Q Well, I know—we will determine that particular afterwards; what figure did Mr. Gaddis name, how far were you apart on this figure? A Beg your pardon?

Q How far were you apart?

The Court. He doesn't know.

A I would like to tell you that, but I don't know.

Mr. Fallon. What figure did Mr. Gaddis put on those lots?

A I am frank to tell you, Mr. Fallon, I don't remember that.

Q You do not remember, then, whether these men were higher or lower than your judgment, your honest judgment? A I know that Mr. Meyer was lower.

Q How much lower? A Well, it was—he sold a piece of property right around near there, and he thought I was inclined to be a little high when I said $1,500. He also spoke of the garage, and he said, "I do not think that that property in that condition will bring that amount of money, from my experience down there."

Q And did Mr. Meyer tell you that he owned lots up in that vicinity himself? A Yes.

Q Did he tell you what he was asking for those lots? A He sold them; he got fifteen hundred dollars apiece.

Q He was asking it, or sold? A No, he was asking; he had some for sale.

Q Did he tell you he was asking eighteen hundred dollars apiece for them? A No.

Q Well, how much value did he place on those lots that you valued at $1,500 apiece? Was his value thirteen

or fourteen hundred or what was it? A I am of the opinion that he was the one that was around thirteen apiece and called my attention. And he was a local man, and I said, "Well, there is something in what you say." They would certainly have to pay two hundred dollars to cut it off.

Q These appraisals by the Interstate Commerce Commission were about 1917, you say? A Yes.

Q And someone showed you the estimates submitted by the government of those values, and you studied it, did you? A I did not.

Q How did you get your information? A I got it from Mr. Lichtenstein.

Q When? A Oh, I got that prior to the hearing.

Q Now, tell me some of the lots of the H. L. and I. Company which you say you had in mind when you were fixing the value on the Babbitt lots? A Well, the H. L. and I. have got such a variety of holdings and had such a variety of holdings in the city and in the upper section there; they were getting land with no improvement, seventeen hundred dollars.

Q You tell us any lots that you had in mind, upon which you based your judgment—any lots of the Hoboken Land and Improvement Company, which were sold, upon which you based your judgment of the fifteen hundred dollars a lot for these lots? A I had the Tromel estate in mind.

Q No, keep on with this question, first— A In that particular neighborhood, do you mean?

Q Tell me any land of the H. L. and I. Company up there that sold, that you had in mind in fixing your estimate of fifteen hundred dollars? A Clinton avenue—to the Front Drive people.

Q That is ten years or more ago, isn't it? A Front Drive people—

Q Front Drive; that property fronts on Willow avenue? A Yes, runs back to Clinton.

Q And you think that property is comparable to the Babbitt property, do you? A No, but I am taking that neighborhood.

Q As long as you are taking the Front Drive property into consideration I might ask you, how far up is that—there about Thirteenth or Fourteenth street? A I should judge about Sixteenth street.

Q Sixteenth street? A Yes.

Q Well, you know at this public sale that you attended, of these five hundred and ten lots, that there were three lots north on the west side of Willow avenue sold to Henry Orgely for four thousand dollars apiece, don't you? A Well—

Q And you know, too, that there were lands in the rear of the Ferguson Brothers' Manufacturing Company plant, which is away down at Marshall street, that were sold for nearly three thousand dollars a lot, don't you?—I mean, knocked down. A You are mistaken.

Q Thirty-three hundred dollars a lot? A Yes, twenty-five.

Q Weren't they an average of thirty-three hundred dollars a lot for them all combined? A No.

Q Well, was it twenty-five hundred dollars a lot, taking them all combined? A They were sold for less than that, but, considering a full lot—on the basis of a full lot, twenty-five hundred dollars.

Q Do you feel you are quite sure on the twenty-five, now—or was it twenty-three? A Well, now, if you will give me a chance to look it up, I can give it to you exact.

The Court. Look it up.

A You are talking of Block 83, I think, Lots 1 to 16.

Mr. Lichtenstein. No. He is speaking of this piece down here, away down here.

A Yes, Block 86—am I right or wrong?

Mr. Fallon. You can't keep away.

Mr. Lichtenstein. Well, I am asking—I don't know what piece you are speaking about.

A Block 86, isn't that it?

By Mr. Fallon.

Q I am talking about the—Ferguson plot, yes. A Yes.

Q Yes. A Block 86 was offered, 1 to 16 inclusive, and it contained thirty-six thousand, two hundred and twenty square feet. It sold for thirty-six thousand, two hundred and twenty dollars—twenty-five hundred dollars a lot.

Q Now, Mr. Singer, you have been testifying about the Babbitt property, which is Block 65. Now, on that, will you look at your map and refer to Block 64, and immediately to the west of the Babbitt property—have you got that location? A Yes.

Q And tell me what you consider to be the reasonable market value of those lots in that Block 64? A I would say—

Q —without improvements? A I would say, two thousand dollars apiece.

Q How do you distinguish between two thousand dollars for this street, and the fifteen hundred dollars in Block 65? A Because the property in Block 64 enters the class that I have described as property that can have railroad connection.

Q Now, you consider that that gives it seven hundred dollars a lot additional value? A Yes.

Q You feel you are right on that, do you? A I said to you that my notion was fifteen hundred and that I thought—if you will refer to my testimony, you will see that I said thirty-three per cent., and that would make the difference between exactly fifteen hundred dollars and two thousand dollars, except that this has to have something taken off—

Q Now, Mr. Singer, you know that, in this statement which has been made, for submitting to the Court all values given by various persons, among whom Gaddis, Singer, Meyer, Morrison and Ryer appear, that, as to the New York Central Railroad and Terminal Company property, Block 64, Mr. Gaddis, in his conference with you men, stated a value of two thousand dollars, value per lot? A I don't recall what he did.

Mr. Lichtenstein. Oh, I don't care about that; it isn't in evidence yet.

Mr. Fallon. What isn't in evidence?

Mr. Lichtenstein. You haven't any right to refer to it; it is not in evidence.

A I was not in that.

By Mr. Fallon.

Q Oh, you didn't put any value as to those lots? A No.

Q Why not? A I am not in that case.

Q Not in what case? A That is the railroad case.

Q Weren't you interested in trying to ascertain the value of all this property? A Yes, but I didn't get interested in that.

Q Then, because that is so-called railroad terminal property, you did not interest yourself in trying— A They didn't pay me, and I didn't bother my head about it.

Q Then you only undertook to fix market values on these particular lots which you have been employed to consider? A Yes.

Q And you did not take into consideration the surrounding property, as to what those lots might be valued at, did you? A I considered it. I had a very nice idea.

Q Didn't you have to consider it, in order to make up the estimated value? A I did.

Q And is there any reason why you did not state in this paper that has been offered and which I have referred to, any value in Block 64? A I was not employed to.

Q But you knew, didn't you, that Mr. Gaddis had placed a value of two thousand dollars on those lots? A I was not going to inject—

Q You knew it, didn't you? A Yes.

Q Yes. A I was not going to inject myself into their matter.

Q Yes. When did you find out that Mr. Gaddis had fixed a valuation of two thousand dollars on these lots in Block 64? A Well, I am of the opinion that I had a very nice idea, a pretty good idea of what his notion of value was in our talk.

Q Well, I know; you just came into your information as to what value he placed on those lots from conversations with him, didn't you? A Not before.

Q Not before? A No, at that time, at that conference.

Q And at that conference you know also that Mr. Morrison also placed a value of two thousand dollars a lot, don't you? A Yes, sir; in the same way.

Q You know, also, that Mr. Gaddis put a value of two thousand dollars on those lote at the same time? A In the same way, yes. Mr. Meyer and I had nothing to do with it. My independent judgment is that it was worth two thousand dollars a lot, and I so testified before you asked this question, three hours ago.

Q Will you tell us what elements enter into those lots that enable you to arrive at the value of two thousand dollars? A Well, the elements of value that go into the two thousand dollars a lot is this.

Q I am speaking of these lots now. A This one is 64, isn't it?

The Court. Yes.

A It is this: That there is a limited amount of land that can get railroad connection, that is so situated, with good approach, nearness to the ferries, able of—suitable to truck delivery, for example, suitable for warehouses—for warehouse purposes. For example, a man—a firm may manufacture in Pittsburgh, and they may have bulk material for the great big metropolitan section, with ten million or nine million people, and they want to ship this bulk to this market. To go to the old way, they have got to take it to New York and it has to be lightered and then it has to be hauled with expensive trucks. The modern way they are doing that; the Erie Railroad is developing land there—they are doing it by trucking from the city, and this United States Trucking Corporation delivers it to your door, to your warehouse. But we are getting, trying to get away from the lighterage charges, and that is the reason why, with this tunnel that is being built, they are reforming that method of old ancient delivery by lighterage, and the auto truck is being followed up, and delivery taken to the property. And that is going to be a use of this property, distinctly different from these other uses. Then there are factories that handle bulk; for example, on my property, there is a lead cutting machine, a lead cutting concern, and they get material in there by carload lots, tons and tons of pig lead. They wanted something that would get that right to the place, and that is something that induced them to become interested in the location, and so it is with all concerns that give truck delivery. They will pay more for that kind of land than land that can't get railroad connections. There is a lot of that.

Q Didn't I understand you say that this property could not be used, only for light industrial purposes? A Yes; well, when you come to this kind of use, you begin to put in money in it.

Q What is that? A Well, I say, when you come to this kind of use, you can afford to put money into it, be-

cause there is a compensation there that is not to be had in that kind of property.

Q Now, Mr. Singer, you ought to be able to give us the reasonable value of that Block 64, you can—I want to know that, couldn't you? A Yes.

Q —without all this matter of trucking and so forth? A No, I would have to tell you just what I have told you.

Q All right, tell me please, what application this statement you have made would have on Block 64; what you have in mind about trucking and all that sort of thing.

Mr. Lichtenstein. If the Court please, I say he has referred to that.

Mr. Fallon. Speaking about general price—I want to know what about this lot. He is speaking of general propositions, and I am speaking about a particular proposition.

Mr. Lichtenstein. That is the one he is referring to.

The Court. That is what he is really asked.

Mr. Fallon. I asked him—he speaks of the elements entering into this land. He speaks about a general idea about this class of land. I am speaking about this property, specifically, Block 64.

The Court. Block 64, yes.

By Mr. Fallon.

Q Tell the Court, please, what elements you took into consideration in fixing the value in Block 64, alone? A Do you want me to repeat that?

The Court. What you have already said?

A Why, certainly.

The Court. All right, that is the answer.

By Mr. Fallon.

Q That is the only answer that you can give to my question, the answer that now appears upon the record? A That is the only answer I can intelligently give you. Now, you asked me, about the reasonable value of that property, and I would say about two thousand dollars a lot.

Q What would you say would be the fair square foot value for that Lot 64? A Off-hand, eighty cents.

Q Eighty cents. Would you take into consideration plottage value there? A No, I did not take any plottage value.

Q And you do not take into consideration plottage value in any of this, do you? A I would if we were taking into consideration different construction than on this sewer land.

Q But suppose a man wanted to acquire that block of property, then you have a demand; would you consider plottage value if you represented the seller of the property? A I would consider that, if he got two thousand dollars, he got everything that was in it.

Q No, what I am asking you is, would you consider plottage value for that block as a whole? A I would not add anything whatever for plottage; I think it is in there.

Q It is in where? A In the two thousand dollars.

Q Why, you have said that each lot is worth two thosuand dollars. A So I did say. So I do say.

Q And if you take and sell each lot single, you think it ought to bring two thousand dollars, don't you? A I think so.

Q And then if you say so, and combining whole block of property in one, don't you know that, as a real estate man, that it should have at least twenty-five per cent. added for plottage? A I do know as a real estate man that anybody who told you so, don't know his business.

Charles Singer, Jr., cross.

Q What would you say it is then? A In that particular instance, it would not be any more than ten.

Q Well, that is in Block 64, is it? A Yes.

Q And how about Block 65; what would it be? A In Block 65?

Q That is the Babbitt property? A As I say, the most you can give it is ten; I would not give it anything.

Q Ten—

The Court. "I would not give it anything" he said.

By Mr. Fallon.

Q Is that the most that you have ever given as a real estate man, for plotting value, ten per cent.? A I have given as high as twenty-five per cent., as you say.

Q Yes. A At Bergen avenue and Merritt street where space counts, demolishing of buildings and so on. But here is an area filled up with hundreds of lots, hundreds of lots.

Q Do you mean to say, Mr. Singer, that plottage value is only allowable where buildings are to be demolished? A Where a man in the course of accumulation of a property of a certain size, will have to demolish buildings, and he can go over nearby, in as good a location with a lot which no buildings are on, he loses that side of the question.

Q Do you mean to say that, as a general real estate proposition, real estate men do not consider continuity of lots in one owner, as an element for increased allowance for plottage value? A My statement, Mr. Fallon, is that in our County Park development, we had six hundred lots, when you speak of continuity of ownership; in other words, lots abutting on one another. If the man took ten, we gave him a discount.

Q Well, let's pull down a moment, and get away from the County Park proposition a moment. A Gave him a discount.

Q Do you mean to say that, in any indicated instance on this map that you have referred to, where lots are to the extent we will say of thirty or thirty-four in number, in the one owner, that the continuity of those lots in that one owner and in one lot must not or could not reasonably be taken into consideration by a real estate man, as giving that plot additional value? A Mr. Fallon, if a man is in a place—

Q No, no, don't speak about that; I want to stay right in this place. A I want to say—I say that, taking into consideration Hoboken in this particular section, where there is so much vacant land, where a man can get a block almost where he wants it, where the one who sold it didn't add anything for the privilege of taking the block. Do you think that if it was worth anything, he would not have put in ten per cent.? He didn't apply such a rule; he was glad to get rid of it.

Q Mr. Singer, in your investigation of sales of lots in the lower part of the city; do you recall the selling of lots which are now used for Hoboken playground purposes, situated on Jefferson street, east side, between First and Second street, five or six lots in one bite, sold for twenty-five hundred dollars apiece; do you recall that? Do you recall the sale I am asking you about? A I do not.

Q That did not come to your knowledge at all in your investigation? A I am frank to tell you that we went through a stack of sales that high, but I have gotten three thousand dollars a lot for—

Q Well, you take that lot which I have referred to, disregarding my previous question, would you consider that it had any plottage value? A Now, you are describing a situation just as I say; there you have to destroy something to get it all open lots.

Q No, I am speaking about where you do not have to destroy buildings.

Charles Singer, Jr., cross.

Mr. Lichtenstein. I think on that plot there is a structure—

By Mr. Fallon.

Q On five of the lots that I refer to—four of the lots to which I refer, there were no buildings at all. A Yes.

Q Would that give any plottage value to it? A In that section, yes.

Q Why, in that section? A Because it is in a section where it is built up and you have got to destroy something if you want to get plottage.

Q What? A If you want to get plottage in a selected area—for example, St. Ann's Church, bought seven lots in about Eighth street—I can show you exactly—

Q Yes, corner of Seventh and Adams street. A Yes, Seventh and Adams street, I think it is. (Refers to papers—) here it is, Block 83, Lots 1 to 7 inclusive, William H. Crew to St. Ann's Roman Catholic Church.

Mr. Lichtenstein. Mr. Crew—Mr. Fallon's client?

Mr. Fallon. Yes.

A August 15, 1922.

By Mr. Lichtenstein.

Q Eighty-three, what street was it? A Seventh and Adams.

Q That couldn't be Seventh and Adams.

Mr. Fallon. Well, it is. Go ahead and give the other information on it.

A Well, there they paid $2,143 a lot.

Q Do you know the full purchase price; wasn't it $2,950 a lot? A The full purchase price was fifteen thousand dollars.

By the Court.

Q What block was that, again? A 83.

The Court. Then it can't be Seventh and Adams.

By Mr. Fallon.

Q Mr. Singer, isn't it a fact that it was fifteen thousand dollars plus the assessment? A He assumed the assessment. It was fifteen thousand dollars without the assessment.

The Court. Mr. Fallon, 83 is Jefferson.

By Mr. Fallon.

Q Well, this price was for seven lots, was fifteen thousand dollars plus assessments, amounting to how much? A I understand there were five thousand dollars —five thousand seven hundred and twelve dollars.

Q Well, the value, the sales price of the lots, then, was $2,950 each, wasn't it? A I put them down at $2,143.

Q Well, if you would add the assessment to that which the buyer assumed, it makes the difference to make it $2,950, doesn't it? A Well, I took it as it was sold.

Q Well, just figure it out, please, as to the amount and see if you can't tell us. These lots, as I understand it—by the way, while you are looking, I might ask you this: They were unimproved lots, were they not? A They were improved.

Q What do you mean, buildings on them? A No.

Q You mean improved by having streets, then? A Yes, and sewer.

Q Now, give us whatever answer you desire to give us with respect to that property.

Mr. Lichtenstein. Mr. Singer, you were directed—

Mr. Fallon. Here you are again.

Mr. Lichtenstein. Now, I have a right, if the Court please, to—

Mr. Fallon. No, but you have no right to give advice, now.

Mr. Lichtenstein. You have directed his attention to something not in there.

Mr. Fallon. I didn't direct his attention to anything.

The Court. Yes, he called attention to it himself. Now, you go ahead and state your proposition—

A Mr. Fallon asked me what I divided the lots into, considering the purchase price plus the assessment.

Mr. Fallon. Yes.

A And I figured the purchase price, which was gotten from the owner, and I know it is correct, is fifteen thousand dollars, and the assessments five thousand, seven hundred and twelve dollars, or a total of twenty thousand, seven hundred and twelve dollars, for seven lots.

Q Yes, and how much does that figure out per lot—did you figure it out? A Yes, two thousand, nine hundred and fifty-nine dollars.

Q Yes. A Now, there is a case of where plottage came in.

Q No, I haven't asked you that.

Mr. Lichtenstein. Yes, if the Court please, it is just right where Mr. Fallon had interrupted him, and now he is coming back.

A Yes, I want to explain that.

Mr. Fallon. Get back now to any question pending, and see if there is anything we are not possesed of, any other answer.

(Previous questions and answers read.)

The Court. Finish your answer from that point, if you want. St. Ann's Church.

Charles Singer, Jr., cross.

A St. Ann's Church purchased seven lots, as you see this date, very recently; it was in August, 1922, for a parochial school.

By Mr. Fallon.

Q How do you know that? A Common knowledge.

Mr. Fallon. Well, I object to him stating any conclusions of his own, of the purposes for which this property was bought.

The Court. Yes.

Mr. Lichtenstein. If the Court please, that is one of the elements; if a man buys a piece of property for special purposes or under special conditions—

A I know they had a bazaar down there to get the money for the purposes of the school—

Mr. Fallon. They may have many honest intentions which they can't carry out.

The Court. Go ahead.

A Are we all right now?

Mr. Fallon. Yes.

A Now, then, they have to have this land adjacent to their church.

Mr. Fallon. May I interpose this objection?

The Court. Yes, I suppose as hearsay?

Mr. Fallon. Well, I am objecting to him stating the reason this church must have to have land as clearly his conclusion and irrelevant to this matter, not responsive.

The Court. I will let him answer it; you may have an exception; go ahead.

A Here is a place where a church wants to have this land adjacent to the church for a school and buys it, and pays more for it than any property in that neighborhood, because they have to have plottage at that place, located where they want it.

Mr. Fallon. I object to him saying that they had to pay more for it than any other property in the neighborhood, unless he will specify other property—

Mr. Lichtenstein. All right, ask him the question.

The Court. Go ahead; is that all?

A I want to state that, where they pay high money for plottage is in a case of that kind, for a church that would not want it cut up. But in that vacant section where there is hundreds of lots, you can't have plottage in there.

Mr. Fallon. There is so much talking by Lichtenstein that I imagine he is testifying half the time.

Q Mr. Singer, supposing somebody wanted both plots 64 and 65 for a warehouse, would you consider that there should be a plottage value allowed there? A No. In the first place—

Mr. Fallon. No, that is all right—

Mr. Lichtenstein. Don't interrupt—

The Court. Let him finish his answer; in the first place, what?

A In the first place, they could not have a warehouse, because it is divided up, by a street, and I don't know what kind of warehouse they could have in two buildings. I—

Mr. Fallon. All right, we will take one plot, sixty-five; suppose that was wanted for fire house purposes, would you give plottage to it then?

A Not a bit.

Q Suppose it was wanted for a school house, would you give plottage value to it? A If they were wanting a school house out there where there was nobody, I would, but out there, I would not.

Q Suppose it were wanted by a railroad company for a warehouse, would you give it plottage value? A Not as it is located. It stands alone; it is entirely cut off by the street—thirty-two lots.

Q Suppose the Adams Express Company wanted it for a stable, would you give it any plottage value then? A I might say that there, the Adams Express Company sold out their property at a loss in that neighborhood.

Q How do you know that? A I have got the records right here.

Q You know it was a loss, do you? A I can show you the figures, if you want me to.

Q Did Mr. Morrison show you that information, too? A No, no.

Q Did you examine the records and find that out? A No, I got that, as far as figures are concerned, from—

Q From Mr. Meyer? A From the sheets we had.

Q From what? A From the sheets we had.

Q You mean, the sheets you and Mr. Morrison and your conferees had in this conference? A Yes.

Q So that, no matter whatever purpose Plot 65 was intended to be fitted to, it could not have any plottage value, in your estimation? A I would not allow it; I did not allow it in this valuation.

Q Well, all right. Mr. Singer, you stated that you gave thirteen hundred dollars per lot—first it was fifteen hundred dollars per lot, of value, for those thirty-four lots in this Babbitt tract? A Yes.

Q You do not allow any more for corner lots, do you? A Oh, yes.

Q Yes. And you afterwards stated that it was thirteen hundred dollars a lot instead of fifteen hundred dollars a lot. Now, how much do you allow for the corner lots? A It is right in here. The record is in there.

Q Disregarding the record, you know the value of it, and knowing the value of it, what would you give for the corner lots on the Babbitt property? A I would give you three hundred dollars.

Q You mean that the corner lot ought to bring sixteen hundred or eighteen hundred; which? A Sixteen hundred.

Q So that, as a result of your conference with your conferees, you would say would you—was that your independent judgment? A That was my independent judgment.

Q Yes. Now, and you say you would add three hundred dollars, would you? A I added a third.

Q Well, I notice on the—well—I—you would not add four hundred and twenty-five dollars, wouldn't you? You would not add $425 for a corner lot, would you? A Thirteen—and one-third—yes, that would be an exact third.

Q Do you say a third?

The Court. Yes.

A Yes.

Mr. Fallon. Yes, it is one-third. Now, Mr. Singer, before you made your appraisal that you are using in this hearing, you studied among other things, the sales prices contained in the list that went to make up the sale from the Shore Hoboken Manufacturers Railroad Company to the United States Government, didn't you?

A I did not.

Q You say that Mr. Lichtenstein handed it to you? A No, I say that Mr. Lichtenstein gave me information.

Q Well, you took into consideration that information just indicated, didn't you? A I took it from him, as a guarantee that it was right.

Q Well, at how much per lot did Mr. Lichtenstein tell you the Hoboken Shore Road had sold to the United States Government the lots in Block 73, 1 to 34 inclusive?

Mr. Lichtenstein. I don't think he said that I gave him any prices of land.

Mr. Fallon. Well, you and he—

Mr. Lichtenstein. I don't think he ever said anything like that.

Mr. Fallon. He says you gave him information.

A All I say is this, that it is in my list and it is offered—my list which is offered here.

Q What list are you referring to? A The one that is marked as an exhibit. You gave me one and I copied it.

Q Well, what exhibit was it marked?

The Reporter. That was the one we marked "P 9" and it consisted of six sheets.

Mr. Fallon. X. 9—now, on that Exhibit 9, that was considered as some information bearing on these sewers?

A Yes.

Q Or some information that the Interstate Commerce Commission put the price on the lots, is that right? A Just a minute, Mr. Fallon, this is falling to pieces here. Now, this is what I took into consideration.

Q You are reading now from this exhibit? A Yes.

Q Yes, what is it? A The Interstate Commerce Commission allowed $1,814 a lot for the above lots required by the U. S. A. June 30, 1917, of $1,814. Now, when

I said the above lots—or the above lands, I am referring to the first terms, which say that the Hoboken Manufacturers Railroad Company paid $1,488 a lot prior to 1917, for approximately 510 lots.

Q Does that which you are referring to have any reference to— A They are—

Q A transfer made by Albert Felheims to G. S. Byzant? A I don't know anything about that. I know that the Interstate Commerce Commission put experts on it.

Q You were just about to say "they are"—something. You were just about to say "they are"—and then you were stopped— A No, what I want to say is that I do know the Interstate Commerce Commission had outside appraisers come in, railroad men and appraise that property.

Q Well, do you know that the improvements—that there was a price of $2,650 per lot put upon two corner lots, contained in Plot 73 of the Hoboken Manufacturers Railroad Company at the time of the sale to the government? A That, I do not know.

Q Do you know that two thousand—that a value of two—a valuation of two thousand dollars per lot was put down for the remainder of the inside lots for that plot? A I am frank to tell you, Mr. Fallon, I only had the average price, not all the lots.

Q Did you discuss with Mr. Ryer what prices were fixed upon the property on the sale from the Hoboken Manufacturers Railroad Company to the United States Government? A I don't remember; I know I got my information from Mr. Lichtenstein.

Q Well, didn't Mr. Ryer tell you about a two thousand dollar per lot valuation that had been placed? A No, he did not.

Q Did Mr. Lichtenstein tell you that the lots had brought $1,814? A He was the one that verified my in-

formation and told me—he said, "Do you know about it?" I said, "That is right." I took his word for it.

Q That valuation did not influence your judgment in fixing the fifteen-hundred-dollar valuation for the Babbitt lots, did it? A It certainly did.

Q And did it affect your judgment when you were fixing those same Babbitt lands at $1,300 per lot? A Why, I got my base—I had to have such things as I knew of to form my base.

Q Well, Mr. Singer, taking it throughout—I mean, this entire tract of land throughout, you, in considering the elements that went to make up the reasonable market value of this property, took into consideration not only the use to which the property was now put but the best uses to which it might be put?

Mr. Lichtenstein. One minute, now. Do you refer to the estimate of value of the land before the improvement or after?

Mr. Fallon. If the question is unintelligible—

The Court. Read it, Mr. Cooper.

(Question read.)

The Court. Well, before the improvement, is that right, Mr. Fallon, or isn't it?

By Mr. Fallon.

Q I will say now, I refer now to your estimation of the value before the improvement. A It was based upon its best possible use at that time.

Q And the future use to which it might be put? A Well, I could not speculate into that. Before, you mean—whatever you mean by the future?

Q Well, on the future, events in the future— A Well, tomorrow is the future for that matter; it is here tomorrow; but I want to make myself clear. The future use that would look to me—it may have some use that—

Q Well, you have already testified in this matter, Mr. Singer, that you considered present use and future use; if you meant what you said— A I want to make that clear.

Q If you meant what you said— A I want to make that clear; if you have got any doubt, I will clear it up now.

Q What limitation do you want to put on it? A I mean the best use it would be put to at that time. I can't tell you what might happen in the future, that might make this land less desirable; I don't know.

Q But you have sworn that you did take into consideration future use; now, I want to know what future use you took into consideration? A It would be whatever this property might be adapted for. If it were my property it might be manufacturing, the ordinary stuff which went into that neighborhood.

Q That is, you went into your construction value; that element you took into consideration? A That element of value, yes.

Q How did you arrive at your figures on the paving that you have estimated, Mr. Singer? I think you put in a figure of $225, which is an allowance for what you considered to be the fair benefit to be derived from the paving for those lots? A Well, I figured $225.

Q What did you base it on? A Well, I figured that was the fair amount for the benefits that were received.

Q Well, what— A Special benefits that were received by the paving of that particular property.

Q What knowledge did you have of paving, which warranted you in making that assumption? A The general information that a real estate man would have.

Q Well, tell us some specific information that you would have, that would warrant you—I don't know what your general information is. A Well, if you want, I will give you some information here I have on it, if you think it is worth anything.

Q Well, you can't tell us without referring to some papers you have there? A No, this is just from clerks of other municipalities.

Q Well, you mean you are fixing these values upon information you obtained from clerks of other municipalities? A No, I only have that as a factor to consider.

Q Tell us the results of that, then, of any information you got from any clerks of any other municipalities or anywhere else; tell us how you arrived at your figure? A I figure that this land, without sewer would have a special benefit of $225 after the improvement was made, as against the value before it was made.

Q Well, but how did you arrive at that figure? You didn't do it arbitrarily, did you? A No, I did not.

Q Well, tell us then what elements went into this estimation? A Well, I figured that would be the benefit value to the property.

The Court. Well, tell us how you did it?

A If you want to know how I did it; I figured the sewer and the pavement together, because in most instances they are together; they are an improvement made at one time; I figured that they improved this property five hundred dollars, a lot you understand. So I allocated to the sewer $275 and to the paving $225.

Q Well, then, if there were no sewer construction there at all, then is it your idea that the pavement would only bring the property up to the amount of $225? A That is my opinion.

Q And if there were no pavement there, is it your opinion that the sewer would only bring it up to $275? A That is my opinion.

Q And you say that the two combined made a benefit of $500? A In my estimate, yes.

Q And then you allocated $225 to the pavement and $275 to the sewer? A Yes.

Q Now, have you got any ground work to show upon which you base those figures? A Well, I will tell you what I did. I took your own work and figured the thing out. I did what the commissioners did. I—

Mr. Fallon. Well, I object and move to strike it out from the record.

The Court. Yes.

A If you figure it up, you will find it is $960.

The Court. Never mind what they did.

A I was not wrong in my judgment.

The Court. Yes, that may be stricken out. Withdraw that question; reframe another one.

By Mr. Fallon.

Q Tell us how you arrived at those figures; what bases you used and what elements you used, in making up that $225 value? A I figured $225 was the amount of special benefit that that paving did that property.

Q Well, can't you tell us how you arrived at that amount for that special benefit? A By the sales.

Q What? A By the sales.

Q What would the sales have to do with enhancement of the value of the property caused by the improvement? A Everything.

Q Well, tell us about them, tell us about a sale anywhere thereabouts; put the picture that you had yourself in mind into words, tell us about it? A Well, of course, I had the auction sale in mind.

Q Well, the auction sale, what relevancy had that—what had that to do with it? A Well, that is one of the best tests.

Q Was there anything in the auction sale which enabled you to divide up the costs between sewer assessments and sidewalk assessments and property value? A Well, that is my own calculation.

Q Then it is a mere guess, isn't it? A No, no guess at all.

Q Well, then, if it is not a guess, will you tell me what went into that $225 paving estimate? A Well, I figured relative value—

Q Tell me how you arrived at that $225 figure, if you are not guessing at it? A I am not guessing; I say that is the special benefit I figured that property did receive because of that improvement.

Q Well, upon what did you base your consideration? A Sales.

Q Well, point out to us a sale that will substantiate your statement? A Well, there is a sale of—in Block 96—

Q What does that show—what relevancy has it? A Lots 26 to 32.

Q What does that signify? A There was land sold for thirty cents a square foot at the sale.

Q Yes. A Sidewalk improvement or without, street improvement or without.

The Court. That is up on the Hoboken Park, isn't it?

A Yes.

By Mr. Fallon.

Q And also tell us when the sale was? A October 19, 1922.

Q Oh, yes; you are referring to the sale of the Hoboken Park lots? A Yes.

Q Do you know that there was not any lot sold at that time? A There was not—the people bid, but there was not any sale.

Q You are basing your bids—your figures, on bids made at that sale, are you not? A No. That was not a conclusive sale.

Q I am asking you to point out any sale upon which you base this $225 street pavement assessment, and now you refer to this one that you have now mentioned; now, you admit that that was not a sale, do you not? A It was a sale as far as the man that bid went; he bid to buy but they simply wouldn't let it go, they simply wouldn't give them any—there was three hundred people there, and that first bid came out of that three hundred people.

Q Is there anything else, except what you have just referred to, upon which you based your $225 paving estimate? A No, except there were other sales there at that time—block after block was set up and there was not a bid upon it.

Q Well, is there any property that you have in mind upon which you based your judgment, other than these sales of the 520 lots at this auction sale? A Well, I think a very typical case of this whole matter, is shown in that.

Mr. Fallon. Have I got you gentlemen wearied?

The Court. No, you haven't got me wearied.

Mr. Fallon. Step aside, please, Mr. Lichtenstein.

Mr. Lichtenstein. Oh, I have got a right to look at the map over here. You are helping us very much, very materially, Mr. Fallon, I assure you. I could not get so much information out of my own witness as you have gotten out for me.

Mr. Fallon. You may be surprised when it is briefed.

A I would say that a very typical instance of what this assessment did to the land, and what it is, worth, is Block 102, Lots 26, Bridget McGinness to Louis Gregore, June 19, 1922, after the assessment was made. I believe the gentleman was here testifying—

The Court. This morning, yes.

Charles Singer, Jr., cross.

By Mr. Fallon.

Q Now, tell us about anything else on which you based your value of $225 for street paving? A Now, let's see—102—now, let's get a pencil. My best value in that section is thirteen hundred dollars; at least that is what my map shows here. I am willing to be correct. I will give you the block and you can see if I am right— Block 102; thirteen hundred dollars, is what I say on the map. Now, this would show in here. If you can get the —over here—I don't think she is in there—in this appeal—thirteen hundred dollars would be the basic value that I placed in that block on the map. Now, the consideration was twenty-four hundred and fifty dollars. My calculation of the benefits for a lot in that neighborhood would be—

Q No, please speak about that lot. A Would be two hundred and seventy-five dollars for the sewer and $225 for the paving, forty-five dollars for sidewalk and fifty dollars for connection; that would be five, ten, fifteen, eight, ten, ninety---that would be five hundred and ninety-five dollars, that I estimate is the special benefits received and obtained on that lot, that property, after that improvement was made; all of those improvements, the sewer, the pavement, the sidewalk and the connection, $595.

Q And you know that the lot—

Mr. Lichtenstein. Let him finish—

Mr. Fallon. You have finished, haven't you?

Mr. Lichtenstein. What did you want to show after that—

A I just want to show what the property was worth—

Mr. Fallon. Have you finished your answer, Mr. Singer?

A I don't follow you.

Q Have you finished your answer? A No, I am just figuring it up.

The Court. All right; go ahead.

Mr. Fallon. Go ahead.

A That would leave $555, and there was a house on it worth $550.

Q Are you serious in saying that there was a house worth $550? A That is my idea of it.

Q Didn't you hear testimony that the house was worth two thousand dollars? A But I was in the house. I talked to the lady and was in the house. It has five rooms—a two-story frame building, got gas, water and toilet—

Q You heard the owner say that he did not regard the value of the house as more than two hundred and fifty dollars? A I heard him testify something of the value, but I could not get it enough to repeat it.

Q Well, now, is there anything in that that you consider justifies your appraisal of $225 for the benefit to a particular lot, for street paving? A Yes, bears me out; absolutely.

Q Well— A Bearing me out absolutely.

Mr. Lichtenstein. Not only that, but shows that she lost—

By Mr. Fallon.

Q Now, Mr. Singer, I have asked you to tell me something on which you base your determination of $225 per lot for street pavement, and you now refer to McGinness' lot as bearing you out in that respect. The McGinness lot you did not have in mind at the time you made your estimate, did you, of $225 a lot? A I surely did.

Q Didn't you make your $225 estimation before this man testified in this case? A No—oh, yes.

Q Yes. A My whole calculation was made long before this, yes.

Q And what was there—and what did you have in mind that you can point out, prior to your making your figures, that will bear out your estimate of $225 on the paving improvement? A Well, I say $225 is the benefit for paving and $275 benefit for the sewer.

Q What can you point to, prior to your making your calculation, which will bear out your estimation? You must have had something in mind by which you arrived at those figures; what did you have in mind? A The general cost of such improvement.

Q Well, mention them first, in the way that you— A Let me read them; I will give them to you. I will give you an idea of what paving costs.

Q Well, I want you to tell—well, do you mean that the only element that goes into your estimate is just what actually it cost? A I say that a reasonable man will pay a certain amount for a certain improvement.

Q Who is a reasonable man? A A man who has a case, just as Mr. Laverty says—

Q It would not be the commissioners' assessment; it would be Charles Singer, would it? A There would be a reasonable man; he would say, this is paved and I am going to get so much benefit; this is sewered and I am going to get so much benefit. And, when all is said and done, real estate is a contradiction—he goes somewhere else and see a plot cheaper; the sewerage may make a difference of two hundred dollars, the conditions of the land being the same, the neighborhood conditions being all the same, and he says, "I will take the cheaper lot"—that is the same condition all the way through.

Q Now, then, Mr. James P. Laverty, Mr. Whittemore and Mr. Bernhardt, who made the assessment—the assessment commissioners, fixed this assessment; you did not consider them reasonable men in the category that you are adjudging them, do you? A I say they are reasonable, and I took their measure that they had used, in making up my estimate; that is what I think of that—

Q Well, please tell us—I don't care about that—please tell us how you arrived at your estimate, your valuation of that, you are floundering around, but please get down to brass tacks. A I tell you I gave you what it would cost.

Q Tell us how you arrived at your estimate? A I can read different improvements—

Q Disregarding anything out of Hoboken, all right. A Oh, yes, sure; I want to give you something in Hoboken.

Q Well, but disregarding any of that; it is Hoboken values we want. A Well, Hoboken don't make any values, Mr. Fallon; if they did we would be up in the air all the time.

Q Well, disregarding any information you got from clerks of other municipalities, tell us how you arrived at your base figure of $225 for street improvement, not only on this street, not only on these lots but on the others—generally. A I arrived at my value by a study of the improvements, study of land.

Q What did you do to study it? A I made myself familiar with values.

Q What did you do to make yourself familiar? A I read them.

Q I am speaking of the particular lot? A Yes, this one lot here—

Q Now, what did you do? All right, what did you do? A I studied the land.

Q What did you do? A I studied its best uses.

Q You studied it in what way? A I examined it, took its location, the nature of its soil.

Q And what was the nature of its soil? A Same as all of the muck.

Q Same—what was it, garbage or ashes? A Looked to me like garbage and ashes.

Q You don't know what it was, do you? A Wouldn't make any difference.

Q What sort of grade was it? A Three feet below.

Q Three feet below grade; if it were of grade, would it make any difference in your estimation? A No.

Q Why not? A Because it is serving a purpose; it has a house and it is developed and it is serving a purpose.

Q Then, if two adjoining owners, one having a lot built at the established grade, and the other having a lot three feet below grade, were assessed at the same figure, you would consider that all right, would you? A That is the way I would assess it.

Q Yes, and then, if, prior to the assessment for the benefits, there were two lots at the established grade; I withdraw that. Now, you said you have studied land; what else did you do? A Studied sales of land.

Q What sales of land did you study that would give you any intimation of what the benefit be for the street pavement and what was in the sale of land, that would so indicate to you? A This particular sale—

Q Which particular sale? A This one that you have mentioned.

Q The McGinness-Gregore one? A Yes.

Q You didn't know about that in making up your estimate, did you? A Why, of course I did.

Q You didn't know anything about what the sales price was? A I have it here; it is on my list.

Q You have $2,950? A No, I have $2,450.

Q $2,450, and that is all of these you have? A No.

Q What else have you got? A Got all the list of them here.

Q Where did you get them from? A We went in there to the house, and I speak German, and the lady speaks German, and I went in and we had a very sociable talk.

Q Mrs. McGinness don't speak German? A No, Mrs. Moriarity.

Q When did you make up this compilation that you are speaking about? A This compilation was made up—oh, less than a week ago.

Q You didn't make it up, did you? A I dictated it—if you call that—I didn't write it.

Q To whom did you dictate it? A To the stenographer, and he worked it out.

Q In your office? A Yes.

Q You did not have the knowledge contained in that compilation, when you made your estimate of $225, did you? A I surely did.

Q Didn't you make your estimate at the time you testified in Hoboken? A No. When I testified in Hoboken, I made an estimate, but not this estimate.

Q What was your estimate in Hoboken, as to the benefit you thought accrued to the property by reason of the paving improvement? A Well, I think I testified that it would be inside three—that it would not exceed three hundred dollars.

Q And were you guessing at it then, or had you made a real study of it, so as to enable you to decide it and testify— A I made—yes, sir; making a guess, or I made an estimate or as making an appraisal, as you can call it—anything you want, that a man can or could make in a limited time, going before a board that would not give any postponement, that had to be in there. I went at it and had to do the best I could, and I gave a limitation of what I thought was a maximum amount.

Q You made no subsequent investigations, did you? A Why, subsequent investigation knocked it all out; the whole thing is exploded; when I saw block after block that went begging based on the assessment, what would be your opinion? That is the only thing confused me.

Q Yes; well, the thing that actuated your mind today is, as you say, that, at this public sale, the property was exposed for sale, and the persons would not bid even as

much as the assessment? A Yes, some as low as thirty cents.

Q That didn't influence you? A No, it didn't influence me. I considered it, just as I had to consider it.

Q Then you changed your opinion from time to time as a result of these influences that you have mentioned? A No; I will tell you what I did. When I got all through my work and made a complete study of it, and when I got this Frank sale, which came—that showed me again in my estimate of five hundred dollars, that I was not wrong; that checked me up absolutely. And then there was 219 lots in different parts, marked in red, which gives the whole area, and I said, we can't be wrong on that.

Q You do not think the lots were worth any more than the assessed value because the people would not bid the assessed value? A Mr. Fallon, if there was any money in those lots, yours truly would have been a bidder at that sale; I wouldn't pass an auction sale yet, where I would take it.

Q Mr. Singer, is it your opinion that, because of those efforts to sell, at the price of the assessment, and the fact that they were not sold for the prices of assessment, that that established in your mind the value of that property? A No, no; but it had—it was a very strong factor.

Q Well, why didn't you change your $1,300 valuation and bring it down to what you think— A Well, I have got to get somewhere. I can't come in here to court here and say the sales show the improvement isn't worth anything. The Court would say, you are crazy. They have got some benefit here. You can't come in here and make believe, when the city carried on a great big improvement, that there is not some improvement, to this property; I would not stultify myself to come in here and say it.

Q What is the maximum that you consider now that should be put on any of these properties for street im-

provement? A You mean just the pavement or with the sidewalk, or—

Q No, the roadway, the street? A Well, of course, where you get a corner lot, the man will have to stand that one and a half rule—

Q How about the inside one? A I should say, $235.

Q That is the maximum, in your opinion? A As I see it.

Q Do you not recall that your maximum was three hundred dollars in Hoboken, when you testified? A Correct.

Q What has changed your opinion—if it was a conferee that you say— A The sales would take it right away from me.

Q What sales? You are talking about sales; mention any sales you are referring to; this auction sale, are you? A I think I just illustrated the sale from Mrs. McGinness to Mr. Gregore; I illustrated the sale of 510 lots to Mr. Frank; I illustrated this auction sale, when lot after lot, they wouldn't pay the assessment.

Q You know that a sale means an actual transfer, don't you? A I think that you would hold a sale, after a contract entered into by one who could be sued for specific performance.

Q Are you assuming that this transaction that Mr. Frank had with the Hoboken Shore Road, was a sale of property? A Exactly.

Q Don't you know that the property was not sold, but that— A But he is under contract, as I read it.

Q You know, too, that, at the auction sale, there were properties knocked down? A Yes, but—

Q One moment, please; you know that there were properties knocked down to certain bidders, and you know that those parties entered into the terms of sale and signed a paper, and yet, you know that it was reconsidered by the government, and— A And yet I know that in that particular contract, it said they could not do that.

Q But you know they did do it? A But in Mr. Frank's deed, that is an absolute deed, they accepted the contract, a solemn contract.

Mr. Lichtenstein. And $76,000 paid under it; you know that, too, don't you?

Mr. Fallon. Well, of course—

The Court. Yes, that may be stricken out.

Mr. Fallon. I like your way, but I don't like the way you are getting it on the record. I know you know a lot about that.

Q Well, it is this so-called 510-lot transaction that you are basing all your estimates of value on, aren't you? A Oh, no; there are other sales.

Q Well, you know of other sales than that; you are talking about sales; you don't know which—you don't know whether they are sales or not. Mention any *bona fide* sales that you know of? A I just recited some—

Q By sale, I mean a transmutation of property—that is a nice word, too. A Well, I know what you want. I gave you McGinness to Gregorc; just as complete as you could have.

Q Yes, you gave me one. Is there any other you can refer to? A Here is a sale I have on the record that begins to accept my theory, as to value in other words knocked out. Block 138, Lots 19 and 20, Frank B. Plimpton to Lawson and McMurray, April 26th, 1922, twenty-two hundred dollars and five thousand square feet—eleven hundred dollars a lot, no improvement.

Q Mr. Singer, in making up your estimate of what you considered to be the benefit to the property, did you take into consideration—I am speaking now of street pavement—did you take into consideration the fact that there were old block paving used in many instances? A No. Between you and me, I noticed that, and I noticed the

street is broken and disintegrating and sinking, but I did take that into consideration.

Q You did not take into consideration as to whether there were old blocks or new blocks used in making your estimate? A No.

Q And you considered the pavement uniform throughout, didn't you, when you were making your estimate? A Yes, just as good as—I considered they were as good as any in the neighborhood there.

Q Well, you considered it uniform throughout this whole territory where— A I considered it first-class pavement.

Q Well, did you make any distinction in estimating your $225 per lot, as to those lots in front of which were used the second-hand paving, so-called, and those in front of which were used the new pavement? A I did not.

Q Why not? A Because it was a pavement and it was there and they used that money.

Q Well, if it was paved with bricks, would that make any difference to you? A Well, if you want to know my opinion, if it is good brick, specified, or whatever it is —it will not be there ten years. Now—

Mr. Fallon. Wait a minute; now, I ask to have that stricken out. I don't say anything about that.

The Court. Yes.

Mr. Fallon. Read him the question, please.

A No, I considered that a sort of study for value, if it— for that property in front of which it was to be used.

The Court. It would not make any difference, as a matter of law, anyway, would it?

Mr. Fallon. It wouldn't make any difference; that is the reason I want to show something here—

Mr. Lichtenstein. If the Court please, I contend it would make a great difference, but, as far as

this witness says—he says he is making his estimate as if it were a perfect pavement.

The Court. It would not make any difference in the assessment.

Mr. Lichtenstein. No.

Mr. Fallon. Well, I object to Mr. Lichtenstein correcting Mr. Singer.

Mr. Lichtenstein. No, I am not correcting him at all.

Mr. Fallon. Yes, just straightening him out. I think that is all, Mr. Singer.

The Court. Now there will be some correcting.

Re-direct examination by Mr. Lichtenstein.

Mr. Lichtenstein. Have you got a piece of chalk, so that we may make some mathematical calculations—

Mr. Fallon. No, let him make them.

Mr. Lichtenstein. He will make them.

Mr. Fallon. And no leading questions.

Mr. Lichtenstein. Oh, yes; I am going to lead him, because this is re-direct examination.

By Mr. Lichtenstein.

Q Mr. Singer, take the McGinness property that Mr. Fallon has been examining you on— A Yes.

Q The house you say that you valued at how much? A $550.

Q Put that down, if you please. (Witness puts the figures "550" on blackboard.)

Q The lot, how much did you value that at, before the improvement? A Thirteen hundred dollars (Writes figures $1,300 on blackboard.)

Mr. Fallon. Is this the McGinness property?

Charles Singer, Jr., re-direct.

Mr. Lichtenstein. Yes, that is the McGinness property.

A Yes.

Q Just total that, if you please. (Witness draws line under two previous numbers and writes the figures "1,850".)

Q Add the assessments against this property, $1,813, without interest, if you please—add $1,813, and total that.

The Court. Thirty-six sixty-three.

A (Witness draws line and writes the figures "3,663".)

Mr. Lichtenstein.

Q The evidence in this case shows that the lady got twenty-four hundred and fifty dollars for her property; just deduct that from the thirty-six—and just find out what the result is.

Mr. Fallon. In his estimation.

Mr. Fallon. No, not in his estimation; this is actual—calculation.

A (Witness draws line after writing figures "2,450" and writes the figures thereunder "1,213".)

Q 1,213 represents the loss to the lady, doesn't it; is that right? A Yes.

Mr. Fallon. It doesn't according to his testimony; it doesn't according to the man's testimony.

The Court. The man said a couple of hundred dollars for the house.

Mr. Lichtenstein. All right, let's take a hundred —two hundred dollars off for the house; that would leave her a loss of a thousand dollars, is that it?

Mr. Fallon. That is all argumentative; I object to it.

The Court. Yes, it is argumentative.

Mr. Lichtenstein. Now, then, Mr. Singer, again —for the purpose of verifying, if possible—for the purpose of verifying the statements that Mr. Fallon in this case illustrated and verify your figures, the sales price $2,450; put that on there, if you please.

A (Witness writes "$2,450" on the blackboard.)

The Court. The same property, McGinness' property?

Mr. Lichtenstein. Yes, the same property.

Q Deduct from that price the $550 that you had figured as the value of the building before the improvement. A (Witness writes "550," draws a line and writes "1,900".)

Q That would leave nineteen hundred dollars as the value of the lot with improvements? A Yes.

Q Wouldn't it? A Yes.

Q Now, then, take again your figure—your base figure, as you called it, for the value of the land before the improvements, $1,300 and the figure that you placed upon each of the improvements, the total amount being $595, the figures that you gave Mr. Fallon. A (Witness writes the figures "1,895" on the board.)

Q That would make it $1,895, the total value of the lots. $1,895? A Yes.

Q And within five dollars of your figures; is that right? A That is correct.

Q Now, Mr. Singer, you—let me give you some other illustrations.

Mr. Fallon. I object to your giving him illustrations. Ask him the questions. This is not a school-room.

The Court. Yes, ask him questions.

Charles Singer, Jr., re-direct.

By Mr. Lichtenstein.

Q Mr. Fallon asked you to point out to him some land that would have a tendency to verify the statement which you made of the value of the improvements.

Mr. Allen. No, it was not to verify—it was a statement of sales that had actuated him in making up his orginal estimate of $225 and $275. He has not done that yet. These things merely are corroborative, but he has not pointed out yet one solitary thing that enabled him to fix his figure of $225 or $275.

By Mr. Lichtenstein.

Q Let me call your attention to lots in Block 91. I will give them to you, Mr. Allen—

Mr. Fallon. Well, we want the witness, not you.

Mr. Lichtenstein. Well, I mean, he will. Take the lots in Block 91, which are marked in red, and the lots in Block 149 that are marked in red, and the lots in Block 96 that are marked in red, all of which you said were sold by the railroad company, since the improvements and with the improvements, to Mr. Henry Frank, at a figure which represents, taking the average of all the plots in red—both those that have railroad connection and those that have not, at two thousand dollars a lot; you remember that testimony?

A Yes, yes—yes.

Q Now, then, what was your—what—according to your testimony; what is that block—I notice that, in the schedule which has been offered in evidence here, Exhibit P. 10, that, in Block 91, which you said was a higher grade of property than some of the other meadow property, because of its location and proximity to the park;

that your valuation before the improvements was sixteen hundred dollars for inside lots and $2,130 for outside lots; that was your estimate of market value before the improvements?

Mr. Fallon. Well, now, I am going to object to Mr. Lichtenstein's line of examination on the ground that it is examination in rebuttal.

Mr. Lichtenstein. Well, here, this is re-direct.

The Court. It is re-direct examination.

By Mr. Lichtenstein.

Q Is that one of the cases that are indicative of the increase in value by reason of the improvements, considering the Frank sale made by the government to him, at approximately two thousand dollars a lot? A It is.

Mr. Fallon. He will say "yes." How did you expect any other answer to that question.

Mr. Lichtenstein. Well, can you say anything else?

The Court. Well, it is five minutes past four. You will have to adjourn now. There will be no session tomorrow afternoon. Tomorrow, when we adjourn at one o'clock, we will adjourn until the following morning.

Whereupon adjournment was taken until the following day, Tuesday, November 28th, at ten o'clock A. M.

Tuesday, November 28th, 1922, 10 A. M.

Hearing resumed pursuant to adjournment.

Appearances same as before.

Eugene V. Vredenburgh. I appear for the New Jersey Junction Railroad, and the New York City Railroad & Terminal Company. Mr. Wall asked me to have the testimony of the witnesses here on the part of the Junction Railroad, at the conclusion of Mr. Lichtenstein's testimony; is that satisfactory to the Court, as part of this case?

The Court. Yes, I think so, Mr. Vredenburgh.

Mr. Vredenburgh. As part of this case?

The Court. Yes, because it is part of the case. There is no reason, no objection—gentlemen, Mr. Wall has made a request that the witnesses for this railroad, these railroad companies, be heard after the witnesses for Mr. Lichtenstein; I suppose we might just as well hear them then.

Mr. Allen. You mean the idea is to hear the witnesses for the railroad company, after Mr. Lichtenstein's?

The Court. Yes, I think so. You see how generous I am going to be with you, gentlemen. Today was the last day you were to have. Today is the last day. I have got a big calendar set down for tomorrow, and every day right up to the close of the term, and I will have to give you gentlemen the preference.

Mr. Allen. We should have started on the 14th.

Mr. Lichtenstein. I will admit that I miscalculated.

The Court. I will keep on with this case until we finish it, unless you gentlemen want to suspend for a day or so.

Mr. Allen. You mean, your Honor, that you will start in next Monday?

The Court. Yes, unless you gentlemen have some objection to it. How much longer do you think you will take?

Mr. Lichtenstein. Well, we have a few witnesses, and I think that probably, as usual in these cases, there is more time expended with the first witnesses than with the others.

CHARLES SINGER, JR., resumes the stand.

By Mr. Lichtenstein.

Q Mr. Singer, on your cross examination yesterday, one of the first things that you referred to, or your attention was called to, was the sale at auction of the lands to the south—the southerly—the southwesterly portion of the city, and you said that there was a spirited bidding for that land? A Yes.

Mr. Allen. I object to that; that is just a conclusion.

Mr. Lichtenstein. That is what I want to ask him.

The Court. Yes, I think that is so.

Mr. Lichtenstein. That is, he said it was spirited—that is, on cross examination.

The Court. Yes.

By Mr. Lichtenstein.

Q Were there a number of bidders on that land? A Beginning with the—let me have the map a minute, and I will give it to you.

Mr. Allen. Now, if your Honor please, isn't there an attempt made to discredit that auction sale, in order that the Court may conclude from it that it is more or less important?

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The Court. Well, I think the testimony is already that there were three hundred people there, and there was considerable bidding. Why go any further?

Mr. Allen. We would never get any farther. Then I might bring before your Honor a moving picture of the attendance, and I might bring in here witnesses and prove to you by evidence that would take a week or two, that 295 of those were mere spectators, and that the other five were in cahoots with one another.

The Court. Certainly, would not get anywhere.

Mr. Lichtenstein. No, certainly not; but if for instance I could show that by reason of certain structures that were upon that land, that were worth great sums of money, and had to be removed unless the person who owned those structures actually bid upon the land; would not that show a special reason for bidding even the amount of money that was bid for it, and if for instance I could show in this bidding that a railroad for the purpose of locating a highway there, bid against the person who had these structures on there—coal trestles and so on, and ran this party up, and if for instance I can show in addition to that that there was another party there that did not want it for that purpose, or for coal purposes, and did not want it for a freight yard, but was running up the other fellows, it would bear out the statement of Mr. Singer that there was really spirited bidding, and a reason for that land bringing even $2,000 a lot with improvements.

Mr. Allen. Now, your Honor has allowed Mr. Lichtenstein an unreasonable latitude here, but if your Honor would allow him to do this, it would be beyond all reason and common sense, because

if you are going to allow him to get in evidence which amounts to an argument with reference to this sale, we will be doing the same thing, and you will try a lot of extraneous irrelevant matter that has got absolutely nothing to do with the case, as to whether or no these were in excess of the benefits received, and after he has enlightened you by these ingenious items, he will argue that with this particular bid there were certain influences, and with that particular bid there were other influences, so that in one instance, he can claim that the bid was a low one and in that one a high one.

The Court. It is going too far.

Mr. Allen. Much too far.

Mr. Lichtenstein. I do not want to waste any time, your Honor, on this matter, but I still say that I am absolutely right as a matter of law.

The Court. Well, I think it is going a little far.

Mr. Lichtenstein. I don't want to be understood as having made a statement that I do not feel was right as a matter of law. I still feel absolutely that it is right as a matter of law, that you can always show that a man did have a special purpose, and if a man was in one situation where he wanted a piece of property, and went in and bid it up above the value of all the surrounding lots, you could always show that.

The Court. You could not prove that anyway by this witness.

Mr. Lichtenstein. Oh, there is a latitude that is allowed to real estate men for the purpose of explaining reasons for value. That is allowed. The rule of hearsay does not apply—

Charles Singer, Jr., re-direct.

The Court. I agree with you on that, but here you are going to have a witness testify to conclusions.

Mr. Lichtenstein. The reasons for the bidding.

The Court. That is a conclusion anyway.

Mr. Lichtenstein. No, it would be based upon knowledge.

The Court. Well, it might be and it might not. He was there at the auction and he heard a man bid on a high piece of property that had some railroad facilities attached to it, and he says—he would at once conclude that that was the reason it was bid up.

Mr. Lichtenstein. No, but I am going to show that it was by his own knowledge. However, I will drop that for a time.

The Court. All right.

By Mr. Lichtenstein.

Q Now, Mr. Singer, just one piece of land that I desire to call your attention to, and that you did talk about on cross examination at the request of Mr. Fallon, and that is the so-called Ferguson piece of land, embraced within the area known as Block 86 on the map? A Yes.

Q That is one of the pieces of land which immediately abuts the railroad, and in fact the only piece of land, as I understood you to say, that did abut the railroad north of a certain street? A Yes.

Q Now, as a matter of fact, is there at the present time a railroad siding which connects the Junction Railroad, and crosses Lot 86, and runs over to Block 87? A No, it does not.

Q Where does it go to? A What has taken place there is this—

Mr. Allen. He says it don't run into 87.

A No.

Q Where is the Ferguson plant itself? A The Ferguson plant is between Seventh and Ninth street—Eighth street intersects it.

Q Oh, it is between Seventh and Ninth; well, Block 87 is between Eighth and Ninth, Mr. Singer? A Correct.

Q Well, where is the plant—upon what part, as you recall it? A Here is the street that divides the plant.

Q That is Eighth street you are talking about? A Yes, 81, and 87 is occupied by the Ferguson plant.

Q Yes. A Now, 86th is—

Mr. Allen. Your question was did it have a connection, and he said no.

Mr. Lichtenstein. I said 86, I am speaking of.

Q Well, I am speaking now of 86.

Mr. Allen. Let this witness answer the question and don't you testify to it.

Mr. Lichtenstein. I have a right to straighten out these properties.

Mr. Allen. Now, if your Honor please, I insist that Mr. Lichtenstein's questions be put to the witness, and that the witness be permitted to answer the question.

The Court. All right, frame your question.

By Mr. Lichtenstein.

Q Now, Mr. Singer, you spoke on cross examination of Block 86, at the request of Mr. Fallon; now, is it or is it not—or has it or has it not a railroad siding which connects with the Junction Railroad tracks, which cross Block 86, at any point? A It does.

Q Now, just describe where it crosses and where it goes to? A It begins in here, it goes down here and it goes over there.

Charles Singer, Jr., re-direct.

Q Indicating a point in the line of the Junction Railroad running into Block 86?

Mr. Allen. Well, Mr. Lichtenstein?

Mr. Lichtenstein. Well, I have a right, if the Court please, to dictate into the record what the witness has delineated on this map.

Mr. Allen. No.

The Court. Wait a minute. Now, if there is any misunderstanding about it, I will dictate it into the record. Indicating the line—the point on the northwesterly line of Block 86, and running southeasterly across Block 86 into Block 80, half way into Block 80.

A Yes, there is a switch along there, too.

Q Now, explain that, will you, because that does not mean anything in the record. A There is a switch running in the same direction, only further east, that is entirely on Jackson street; it is entirely on Jackson street, the most easterly part of that tract, the two tracks are about on the curb line, is about at the curb, but it is on the street there, but here it has independent connection without any interference, limited of course to the block. That part you can't take away from him. When he gets beyond that, then he is—

Q He is away from it? A Well, then, he is taking up—using public property, that they could get him off from any time they wanted it.

Mr. Lichtenstein. Yes, sir.

Q Now, is that one of the blocks that you describe as being one of the blocks about which there was a spirited bidding? A Yes, very spirited bidding.

(Mr. Allen apparently laughs.)

Mr. Lichtenstein. You brought it up. You brought out the spirited bidding part. I didn't bring it out. That is all.

Mr. Allen. Is that all?

Mr. Lichtenstein. Yes, sir.

Re-cross examination by Mr. Allen.

Q Mr. Singer, this last mentioned switch that you have drawn on this map, does it or does it not touch the lot in Block 87 on the westerly side? A No.

Q You are sure of that? A I am sure of it.

Q Are you as sure of that as— A I made a special examination of that.

Q And none of those lots on the westerly side of Block 87 front or face on that switch? A They face a switch that comes in there, but the switch itself is in the street; the lot could not claim it. They have gotten encouraged in there, and have gotten in there, but—

Q Well, is that the switch in there? A Yes, it is about ten feet—that is the width of the sidewalk. I think that the most easterly track of that switch is at the curb line.

Q Oh, the curb line? A Yes, it is on public property.

Q Then this switch comes as close to the lots in Block 87, as the curb line? A Yes, in Block 87.

Q Just about how many lots are affected by the Seventh, Eleventh and Fifteenth street sewerage assessment; did you count those up? A No.

Mr. Lichtenstein. What was that question?

(Question read.)

A I guess it will run over 2,000 lots, in fact, I would not be surprised if there were more.

Q You have an idea that that assessment affects as many as 2,000 lots? A Yes.

Q You know that, because you have gone over the properties affected and carefully examined them and viewed the premises? A Yes, because I went over every block

that is involved in this assessment, and I went and looked at the property in the block.

Q And having gone over the respective lots that were affected by the Seventh, Eleventh and Fifteenth street sewerage system, and having viewed the premises, your conclusion is that there was—2,000 of them? A That is my conclusion, but I am frank to say you are asking me something that I never calculated.

Q I am asking you something that you never expected me to ask; is that the idea? A No, I did not.

Q Have you determined the drainage area of that improvement? A I have determined it as defined by the report. The report determines it.

Q Then you accepted the drainage area determined by the Commissioners of Assessment as being correct drainage area? A I did.

Q You have not considered that any lots outside of that drainage area were benefited? A I really felt that there were lots benefited, but I did not go into that. It was not up to me.

Q I see. You have considered in your estimates of benefits, that lots abutting on the street where the sewer was constructed were benefited, have you not? A Yes.

Q If a lot were located elsewhere than on the street where the sewer had been constructed, you determined that it did not have any benefit?

Mr. Lichtenstein. He didn't say that.

A No, I gave it a benefit.

Q Won't you let him answer his question?

Mr. Lichtenstein. Well, I say that you have stated him saying something which the witness did not say.

Mr. Allen. Oh, it is horse play.

Mr. Lichtenstein. It is not horse play. I say that it is not right.

The Court. Let me have the record read.

(Question and answer read.)

Mr. Allen. What was that?

A I want to answer that.

Mr. Allen. Well, I object, you have answered it, and Lichtenstein has answered it.

Q Now, the benefit that you have it was a prospective benefit, was it not? A Where?

Mr. Lichtenstein. One moment, I object to that, the witness did not say that.

Mr. Allen. I am only asking a question.

The Court. That is right. Ask him. Answer the question. I have allowed it. He has a right to ask it.

A I did not put it down as a prospective benefit. Let me answer.

The Court. You may finish your answer.

A I have no right to report or inject something in here. I was only talking to Judge Cutler about it this morning. I was talking with Judge Cutler about that Fairview case, and he said—

Q Who is talking about your conversation with Judge Cutler about the Fairview case?

The Court. Well, strike it out, whatever the witness has said.

A I have placed a benefit, and I think it ought to be prospective, but I did not treat it in that way. That is the way I did not treat it.

Q Well, now, I am not going to ask you anything about your treating proclivities. Did you make an estimate in this appraisal that you got of any lots, of the

benefit to any lots, that did not abut the street where the sewer was constructed? A I did.

Q You did. Will you point out to me any particular lot or lots that do not abut on the street where the sewer was constructed, where you gave an estimate of the amount of benefit that you considered it received? A I will. Now, let me see. I would suggest that you try Block 97.

Q Is it in here? A Yes, I think that is one of those in there. Will you get this out of the way?

Mr. Allen. Now, Mr. Lichtenstein.

Mr. Lichtenstein. Oh, well, I think I have a right to look at this map, if the Court please.

Mr. Allen. But he has not a right to point out one and say that is the one.

Mr. Lichtenstein. If there were a jury here, it might be different.

Mr. Allen. But you have not got a right to scare Mr. Singer.

Mr. Lichtenstein. I am not scaring Mr. Singer.

Mr. Allen. Well, what is it, if Mr. Singer and Mr. Lichtenstein steps up there, while he is testifyiny, then—

Mr. Lichtenstein. Well then, Mr. Allen must have had his ear right close up to my mouth, then, if he heard that.

Mr. Allen. Well, don't talk to him. I am getting my information from Mr. Singer.

A Block 97.

Q In Block 97, you in your tabulation of estimates of sewer benefits, you have made an estimate of certain lots that do not front on the street where the sewer was connected? A Right.

Q What lots are those? A I will say that lot 5—

Q Is that in the center of the block? A Well, it would be 125 feet north of the intersecting street.

Q Is it on the west side of the block, or east side of the block? A Five ought to be on the west side of the block. I say 5. Now, your map there has it very accurately defined. If you will look at the map you will see it just as plain—

Q Let us see. A Here it is right here. You see here is where I begin to differentiate, see?

Q Now, if Lot 5 in Block 97 does not face on the street where the sewer was connected, you have in your tabulation of estimates considered that that lot was benefited by the construction of this sewer? A I did.

Q Even though the sewer was not in front of the lot? A I did.

Q By what theory did you give it any benefit? A I gave it a benefit on this theory, that in my experience and conference with the attorneys in sewer matters, as I said, I was in conference at that time with Richard Lindabury, in a Union Hill case, and that was a big element; that was one of the questions that was being litigated, and I took into consideration first the land that would be benefited by the sewer. In other words, the natural lay of the land, will drain the water a certain way, and if that lay of the land is such that it would throw this water to this sewer, that would be a watershed. Now, there is a drainage benefit to all that land, unless some other sewer took care of it. That is the first element I take into consideration.

Q That is with reference to drains? A Then I took into consideration the fact that a piece of property that has a sewer within a reasonable distance, that the owner by petition could go to the municipality and ask to be connected up, had a benefit. In other words, if there had never been a sewer in there, he would be in a position to go, when he came to sell, to say to a man,

"We have no sewer in this neighborhood." This man can say, "I can do this privately"—with municipal consent, of course, and it is reasonable to suppose that the municipality is going to give you a chance to get one. And that is a chance you have. I mean, that is a chance that is generally granted. They may prescribe the manner in which you do it. They may say that you have got to put an 8-inch or 9-inch pipe in the street, or they may say you will consent as we direct. Now, when I was connected with the West New York one, we owned a big sewer pipe, and we prescribed that they could not tap this sewer, nobody could, without an engineer, which we employed, who should go over it with them. In other words, you can break those big sewer pipes, and let a thief go in there, and take a great big sewer pipe and break it. Those are all things a municipality reserves. Now, I have said there is a piece of land here in this Block 97 that can get a sewer by going around and going to the south and going around the basin. I had better describe that, your Honor.

The Court. Show it on here, on the map.

A Now, give me the block, will you?

Q Lot 5. A Now, here is the situation. Now, here is the sewer, as you will see, and here is this big basin, and here is this big basin. Now, the man that would want a sewer in Lot 5, he would have to come down here and by way of here, in here. He could not get into that tank. But, without a great deal of expense, why he would come down here and down the street, and get in there. That is logical. And so it would be with every lot, beginning with No. 2. No. 2, he would come down here, and under that arrow point. He could not get in under that tank. That is a flush tank. They would not let him do that. He would break it. Now, taking Lot No. 2, he would have to go in along there. You generally select the shortest distance, to make it. It would take him, now, maybe 18, maybe 20, where they want him to go in.

They may not let him enter in there. The town engineer may say, no, sir, you come right in here. He has no choice. He can't tell where he is going. Now, then, I figure this lot has a benefit of $200, as against $275.

Q You say it is— A Lot No. 2, because he has to build whatever the municipality may say, and that will cost him $70 to $75 to get over there to the pipe—

Q Have you answered? A I just want to explain that. Now, we had an old German out in Union Hill—

Q I don't want anything about an old German. A It is on this principle. He wanted to be connected—

Mr. Allen. I object to that.

The Court. Yes, that may be stricken, all about the old German in Union Hill.

By Mr. Allen.

Q Now, Mr. Singer, you believe and you estimate that Lots 2, 3, 4, 5, 6, 7 and 8 in Block 97 have received a benefit from the construction of the sewer, although they do not—although the sewer does not abut their lots? A I will answer yes.

Q All right, you have answered that. Now, then, the reason you believe that they have received a benefit is because they can, by applying to the municipal body, construct a lateral themselves, or build some kind of construction, and reach the sewer which is at a neighboring or adjoining corner— A At a very near location.

Q Well, 8—Lot No. 8, is within 175 or 200 feet of the sewer, would you say? A I was wondering why you did not include 9. The border line of the town is right there.

Q Won't you permit me to ask questions? A Yes, but you can take it any way you want to, but I want to show you why you are inconsistent.

(Question read.)

Q Then the owner of Lot No. 8 would have to go about 200 feet to reach the sewer? A Yes.

Q Then there was not anything so very inconsistent about that, was there? A About what?

Q About my question. He would have to go 200 feet, wouldn't he? A Yes.

Q Then the one, the owner of Lot No. 7, would have to go about 175 feet? A Yes.

Q And so the owner of Lot No. 6 would have to go about 150 feet? A Yes.

Q And so have you graduated your estimates, so that you figure that the owner of Lot No. 2, being nearer the sewer on Tenth street, should be assessed more or less than the one on Lot No. 2? A The same amount.

Q The same amount. Then, your estimate is that the owner of Lot No. 8 has received the same advantage as the owner of Lot No. 2, by reason of the construction of this sewer? A Right.

The Court. Speak out loud so that he can get it.

Q If it be shown that the owners of lots in Block 97 can construct a sewer with municipal consent, and get into this Seventh, Eleventh and Fifteenth street sewer, that being so, how is it that you have determined that there are some plots of grounds that do not abut on the sewer, that you claim to have received no sewerage benefit whatsoever? A Well, now, you are giving me a new one. You say that I have taken lots that directly abuts on this new sewer, and get no benefits whatever?

Mr. Allen. No. Put my question to him.

The Court. Read the question to him.

(Question read.)

A If I have done that in that report, it is in error.

Mr. Allen. All right.

A And I say this, I want to qualify, but you have another condition that you have not brought out in this proceeding, that might explain that. Suppose a lot had sewer benefits before—

Q Well, you have said that you do not think you did. A Oh, well, I don't know, but the conditions in there—

Q He has answered that. He has said that they received no benefit. He has answered that. That will do. A It is an error if I did. I did not do it, I do not think.

Q What is the amount of your estimate for sewer benefits in Lot 5, Block 97? A Five, you say?

Q Five, in Block 97? A $200.

Q That is $200, and you only differentiate to the extent of $75 between your estimate of the benefit received in this particular lot that does not front on a sewer street, and your estimate of $275, that being the amount of the benefit against a lot that does abut on this sewer street, or street where the sewer was connected? A That is right.

Q In other words you think, in the making up of your estimates, that there is only a difference of $75 between the amount of the benefit that a man receives, where his lot abuts right on the sewer, and this Lot 5, or Lot 6, or Lot 7 in Block 97 where the man, in order to get sewerage, has got to go through the cost and expense of constructing a sewer? A Well—

Q Is that right? A That is correct. I will show you how I arrived at it.

Q I didn't ask you how you arrived at it. A If you want to come over, I will show you how I arrived at it.

Q Well, now, when you assessed this lot on Block 97, for sewer benefit, did you consider that that included both surface drainage and house drainage, house sewerage? A The whole sewer only gives limited house drainage, not as sewers generally do. This system don't give you that at all.

Charles Singer, Jr., re-cross.

Q No. You say the block— A Do you want an answer?

Q No, I wanted an answer to that question.

The Court. I will strike out the answer.

Mr. Allen. Well, your Honor may strike it out. I will ask you at this time to bear in mind the answer for the purpose of showing the prejudice and bias of this expert. He could not refrain when I asked him this simple question, he could not refrain from injecting into this case this particular sewer did not give much house drainage or house sewerage as an ordinary sewer does.

The Court. Read the question.

(Question read.)

A I did.

Q The owner of the lot that does not abut on the sewer street can, in your opinion, obtain the house sewerage and drainage for his house by making a connection to the corner, with municipal consent? A Limited.

Q To the extent of the sewer, is that what you mean? A The depth of the sewer.

Q Yes, the depth of the sewer. A Limited.

Q Do you know the depth of this sewer, at this particular point, where the flush tank is on? A My recollection is—

Q Never mind your recollection; do you know? A Well, I can't—

Q With any degree of certainty, the depth of the sewer at the flush tank on Tenth street and Jackson? A The top of the sewer is four feet.

Q What do you mean by the top of the sewer? A Well, you will see by the description in there, some of it is egg shape, but that is 12 feet, and I expect the top to the surface, and it makes 4 feet.

Q Where would be the top of this sewer? A The top of the sewer would run in that particular instance, where it hits the plot, I should judge 6½ feet.

Q Do you know whether it is? A I know—

Q Yes, how do you know it? A I know that from what I see from the plans, yes.

Q But you have not made any measurements to see whether that is constructed that way? Oh, I did not go into that so far. I took that to be so. There was no reason for them to indicate it if it was not so.

Q And have you, in making your estimates of the sewerage benefits, have you determined that there are any lots besides those that front on the street where the sewer is connected, and those that can, by construction of a sewer with municipal consent, to the corner, do you consider that there are any other lots that have been benefited other than those I have mentioned?

Mr. Lichtenstein. I object to the question on the ground it is incompetent, irrelevant and immaterial. and not one of the issues involved in the case, so far as this witness is concerned.

Mr. Allen. Well, cross examination.

Mr. Lichtenstein. It is not cross examination either, he was called for the purpose of interrogating him as to the special benefits received by the land in question on the subject matter of the appeal.

The Court. Now, read it, read the question.

(Question read.)

The Court. I think I will grant that.

Mr. Lichtenstein. Your Honor will grant me an exception.

The Court. Yes, you may have an exception.

Q Would you say that that would be true? A Referring to a portion of Mr. Fuertes' report there certainly was.

Mr. Allen. That is not an answer. That I ask to have stricken out, your Honor.

The Court. Strike it out.

Q I ask you to give me an answer. A You may get your construction from that—

Q Listen to my question. A I have.

The Court. No, listen to the question. Read the question.

(Question read.)

A There are, but I do not include them in my estimate, nor in my report.

Q You have not included them? A No.

Q So the only estimates that you made in the extended benefits, were those of the appellants, is that right? Don't shake your head, but answer verbally, so that the stenographer will hear it. A I was waiting for you to finish.

Q I have finished. A Only those of the appellants? No. I took into consideration the map as filed by the commissioners, and was governed by that entirely. I did not into the law as to whether you are going to take other terrtitory or anything else. I took just what you had.

Q Oh, then, you have made estimates of the benefits of the sewerage—for sewerage purposes, of not only the appellants, but all who were affected by the improvements, in accordance with the assessment maps? A In accordance with the assessment maps, as they defined it.

Q Yes, and you knew what the proceeding was that you were employed in in order to make these estimates? A I think I have an idea.

Q Yes, and you knew that you were employed in order to obtain a reduction of the assessments? A I was employed to place what I considered the special benefit, because of the construction of this sewer system, as indictated on the maps, or the paving—whatever special benefit that paving added to the land after the improvement was made. I was employed for that. I also went further than that, and I was told to place an estimate on the sidewalks, and the sewer connections, and I did that, and my report shows that.

Q But in doing all of that, you have said that you have conferred with the other real estate experts, Mr. Gaddis and Mr. Meyer, and Mr. Ryer, and with certain attorneys? A No, that was my own independent opinion. While we conferred, that had nothing to do with me. I made my own independent estimate.

Q And you having made your own independent estimates, you then had conferences with those men, whose names I have mentioned, is that it? A We talked over the map, yes.

Q Yes; then you in some instances gave way to their opinions? A On the basic value, not on this—

Q Yes, and on the reasonable value—

Mr. Lichtenstein. If the Court please, this is not re-direct, it has all been gone over, on the previous cross examination.

The Court. I will allow it, yes.

By Mr. Allen.

Q And when you did that, and had these conferences, and gave way in your estimates of the appraisals, to your experts, the other experts, you knew that you were preparing this tabulation to be used in a proceeding wherein an attempt would be made to get a reduction in these assessments; you knew that, didn't you? A I knew that this appeal was on, and that this work was to

be used in this appeal. I could not help but know that. Q Sure you knew that? A But then, whatever I did, in my talk with those men, it never interfered with my original judgment, except in that Block 66, which had a condition that was a little unusual, where the garbage had been piled up, by somebody, apparently, who trespassed there, and—the owner may not have lived here—but they threw it in, and there is a difference there, and there is a condition where they have got to take it away, or some one has got to take it away to bring it back to normal value.

The Court. Is that all?

Mr. Allen. I think that is all.

The Court. Is that all?

Re-direct examination by Mr. Lichtenstein.

Q Mr. Singer, will you now tell us how you arrived at your estimate of $75 a lot, as being the amount that you allowed to the owners of the land, which abuts on Jackson street in Block 97, where they had no present sewer connection? A Well, the first thing I did, I went up to the material yards, of Thomas Henry, Incorporated, and I said, "Give me a quotation on 8-inch pipe," and he says, 31½ cents. So I says to myself that is 32—8-inch pipe, that will be about what I would put in, what a reasonable man would put in, but it might have to be increased a little bit, but not very much. Now, you would have to excavate about two or three feet of these lands, rock, no ordinary ground in that neighborhood, and again with a sewer, if the city will permit you—I don't know what the rules are they are going to prescribe, but for the purpose of what I say, this will do. You can lay this right in there without any piling, because if it breaks, you can go down and fix it, and it don't amount to anything. It is only 8-inch pipe, not much to carry, but it would give that house drainage, and such drainage as a

man would require. And I said to myself, $75 for 25 feet—that is $3.00 a foot, that is a liberal allowance. That is a liberal allowance, and that is how I estimated it.

Q You have laid sewers yourself, Mr. Singer? A In our development, yes.

Q That is what I say, in your development? A Yes.

Q And I think in your preliminary questions that were asked of you, you spoke of sewers of vitrified pipe, of either 14 or 16-inch diameter? A Yes.

Q And you at that time stated a figure as to the value of such pipe for a distance of 25 feet? A Our sewers cost us $40 a lot. Now, that is $80. Now, when I say $40, that is $80, because two lots abut on that 25 feet. Now, you want to get that right.

Q Yes, how many inch sewer was that? A Well, my recollection of it is that it differed—it was on a hill, and when you got a drop, you took a smaller pipe. Your lower pipe has got to be bigger than the top, because that gets more volume than at the top, and our sewer was built that way. That gets done that way, so that it would choke up.

Q Now, you speak of a limited house drainage, what do you mean by that?

Mr. Allen. I object to what he means by that. That was stricken out. Your Honor struck it out. It was just his own remark.

The Court. If it was stricken out, that is all right.

Mr. Allen. No, it was not in response to a question. It was a comment that he desired to make, and which I called your Honor's attention to when it was made, because he is biased and prejudiced.

Mr. Lichtenstein. Now, I want to say, if your Honor please, that he—I want to show that he is not biased, and that what he said he meant.

Mr. Allen. He is prejudiced.

The Court. I will strike it all out.

Mr. Lichtenstein. No, but there is testimony on his part that the drainage there is limited, and I want his interpretation of that term limited, and what he meant by that.

The Court. Well, if there is testimony, that would be another thing.

Mr. Allen. No, your Honor struck that out. It was something that was not an answer, and it was only his comment, and your Honor struck it out.

The Court. Well, if it is stricken out—

Mr. Lichtenstein. My recollection is that there was one thing that was stricken out, but my recollection is that he did testify to their being a limited drainage there, for house purposes, and that that is in the record, and not stricken.

The Court. Well, I don't think it is very important.

Mr. Lichtenstein. Well, your Honor, I think Mr. Allen's statement on the record should be stricken out, if it is not—

The Court. The statement about the prejudice of the witness, yes, that is all stricken out.

Mr. Lichtenstein. All right, if that is stricken out, I will withdraw this question.

The Court. It is all a matter of argument.

Mr. Lichtenstein. That is all.

Re-cross examination by Mr. Allen.

Q Yes, you have said your estimate of the $75 is the difference between the benefit of a lot fronting on a sewer, and a lot fronting on a street where the sewer was not constructed, and was obtained by you after you made an estimate that the three foot of excavation was required

in this locality in front of Block 97, is that right? A Three, possibly four.

Q Yes. A Until you get the pipe down.

Q Yes, you testify four now, but in your direct answer to Mr. Lichtenstein, did you not say that you went up to a certain material house and got a price of the eight-inch pipe, at 32½ cents? A Yes.

Q And then didn't you say that you figured up a three-foot excavation, at three dollars a foot, didn't you? A I didn't say that.

Q You did not? A No, you have got that wrong.

Q How much excavation did you testify to under your direct, that you figured upon? A I am frank to tell you that I do not believe that is more than three, but if you will make this three—

Q I will ask you what you testified to, if you remember? A I said that there was a difference of four feet between the top of the sewer—

Q Oh, yes, you say it now. A In my testimony, I said four feet.

Q (Question read.) A And I—I want to explain that.

Q Never mind your explanation. A Well, all I—

Q So that when you testified that your reason for determining $75 to be the difference in the benefit, your answer was because the pipe cost 32½ cents a foot? A Yes.

Q And because you can't—or you would only require two or three feet of excavation? A I will tell you why—

Q Isn't that the way you testified? A Yes, but I want to get this right. You do not build a sewer flat. It varies. You have got to start at a high point, to hit the low point, or it would not drain. You have got no uniform depth.

Q Now, if you would only excavate two or three feet, and the top of the sewer is four feet, how would you reach the sewer? A Well, if it was four feet, I would say you would have to go four feet to reach the sewer.

Q Then, your estimate of the amount of the excavation was an incorrect one? A No.

Q Well, if you only estimated two or three feet of excavation and you would have to go four feet, why isn't it incorrect? A Because I could start at the house, and go two feet, and go down. I would give that attention if I put a sewer in. So would you and so would any other sensible man. I would give it a height to flow from. I would have to go down the full depth, but I would not do it right away, or there would be a hanging condition of the sewer. You cannot build a sewer trench which is uniform, as you would a house, where you can go down two feet and they are at the bottom; that you can't do. So you have got to take your soil pipe and put it in the trench, and you will go along and you run that down, so as to meet it at the proper point. You could not do it any other way.

Q Well, now, if you have testified that the only excavation you figured on was two or three feet of excavation, and I call attention to the fact that you have previously testified that the top of the sewer was four feet down? A That is my opinion.

Q And the bottom of the sewer was 6½ feet down, would you insert your sewer pipe at the top or bottom of the sewer, to connect it? A I think you will find that it is in there, that there is a connection provided for at the top.

Q Where is that connection? A At the top.

Q Do you know that? A Well, that is where I would say it would be.

Q Then, if there is a greater amount of excavation than what you have figured on your estimate, wouldn't you say— A Very well, it would not amount to ten cents, if you got down six inches—is not ten cents that you have for that.

Q It is not? A No.

Q With labor prices the way they are and everything? A A foot, or six inches, he take the shovel with him, and digs down a little deeper.

Q And the difference between three feet and four feet or one foot of excavation, that is it, isn't it? A Yes.

Q And your opinion is that, with the present high prices of labor, that that additional excavation would be ten cents per foot? A Yes, that is my opinion.

By Mr. Lichtenstein.

Q Mr. Singer, if you are obliged to go deeper and lay your sewer, this connecting sewer, and if the cost of laying the sewer is greater, as Mr. Allen attempts to show by his cross examination of you, and you figure that the entire benefit that would be received by a lot is $275 with a sewer, then the more that you are obliged to spend for your sewer, the less benefit you would charge against the land, wouldn't you? A Yes. I was wondering what he was getting at. He was arguing against himself. He is fighting himself.

Mr. Lichtenstein. That is all.

By Mr. Allen.

Q Then, Mr. Singer, you consider in this hearing that and you and I are arguing with one another? A No.

Q Is that right? A No. I would not have a chance to argue with you.

Q Well, when I propound a question to you, and you answer it, are you arguing with me? A No, but I want to give you an answer as responsive as I can.

Mr. Allen. That is all.

Mr. Lichtenstein. That is all, Mr. Singer.

Percy A. Gaddis, direct.

PERCY A. GADDIS, sworn for the appellants.

Direct examination by Mr. Lichtenstein.

Q Mr. Gaddis, what business are you engaged in? A Real estate business.

Q For how many years? A The past 30 years, continuously, for myself.

Q How long have you operated in that business? A For my operation, myself, valuation work, in connection with the real estate business, it has been from Maine to North Carolina.

Q And covering a period of how many years? A The work distinctly outside of the State of New Jersey was confined to a period of about six or seven years.

Q The past six or seven years? A There has been an interval of two years when I resigned from the Interstate Commerce Commission of the Federal Government, in the valuation of railroad properties—that is about two years ago.

Q How many years were you connected with the Interstate Commerce Commission? A Between six and seven.

Q And doing what work? A Valuation of railroad lands, particularly large terminal waterfront lands, swamp lands, and such as a railroad would have under their control.

Q In the work which you had in connection with the Interstate Commerce Commission, did you have occasion to estimate values of lands, which were similar in character with the lands which are the subject of these appeals? A I did.

Q And are you familiar with the lands, all the lands which are the subject of these appeals? A I am. I might say, in the work of the Interstate Commerce Commission, which necessitated me going into more than 400 municipalities where I had never been before, making an investigation, and making an award, and being prepared to support and defend that award if necessary in court.

Q And did you have occasion to support them from time to time? A I did, on a number of occasions. Interstate, in Boston, Providence, Hartford, Baltimore, Norfolk, Virginia, and Newport News. That is only a few of the cases where a few of the cases came up, and were defended, supported, and maintained.

Q And aside from your work with the Interstate Commerce Commission, have you been engaged in estimating the value of lands? A I have.

Q For whom? A For the City, County, State and Federal Government, independent of the Interstate Commerce work.

Q And in what city, in what county, and what state? A Jersey City, Hudson County, State of Virginia. Those are the ones I can recall readily, but Virginia was the Federal Government.

Q And have you during the course of years that you have been engaged in business been called on from time to time to give your opinion as to the value of lands? A I have.

Q And covering how many years? A I have been giving my opinion of the value of lands—

Q Well, for how many— A For the past 25 years; for the past 15 years on such large work as the valuation of the Lackawanna Railroad, Public Service properties in the northern part of the state, in 86 municipalities, on which I was prepared to defend or support. That was in the State of New Jersey. Last month, I completed for the State of New Jersey the valuation of the Morris Canal, from Hackensack River—from Washington street, to the Hudson, and I have appraised the various railroad terminals, from—all the way from the Kill von Kull to Fort Lee, on several occasions. Last May I was engaged in that, and next week a large portion of it comes up again, and I will be called on to value the lands, which will take me into Hoboken, as well.

Percy A. Gaddis, direct.

Q And in these estimates of values, was it necessary for you to consider lands similar in character to the lands which are the subject of these appeals? A Amongst the work, it was necessary.

Q Have you had occasion during those years to estimate the value of lands, without improvements, that is sewers and sidewalks and pavements? A I did.

Q And in all these matters that you have talked about, at the present time, where you were engaged to furnish your opinion and so on? A I was.

Q Were there involved lands in that, such as those I have mentioned? A There were.

Q Including sewer connections? A With and without, and some that have been made; during the progress of my experience in the real estate business, it has become necessary for me to be consulted and pass upon the value of the various improvements, sidewalks, pavement in front of properties in my charge, and I was responsible for paying the bills, for them, to charge the people's accounts. That has been right along during the last 20 years.

Q And have you had occasion to observe and determine the increase in value of unimproved lands, by reason of the laying of sidewalks, sewers and street pavements, and sewer and water connections? A I have. That was the natural result of my study and experience.

Q And have you, during those years, had occasion to observe the difference in value of lands that had no such improvements as I have mentioned and lands similarly situated which had the improvements that I have mentioned? A I have.

Q And of 86 municipalities in the state which you have appraised, in which you have appraised properties, for the Public Service Corporation, were any of them in the County of Hudson? A Yes, every municipality in the County of Hudson I believe, was represented there.

Percy A. Gaddis, direct.

Q Including lands in the City of Hoboken? A There were, yes, sir, and lands in this particular section under discussion.

Q That is, part of these lands which are the subject of these appeals? A These appeals, yes, sir.

Q Have you, during the course of years, acted as arbitrator between parties concerning lands, concerning the value of lands? A Yes, I arbitrated between the City of Jersey City and the Lehigh Valley Railroad in 1910, on the settlement of the value of certain lands, that same year, in the Fifth Ward Park in Jersey City, which lies south of Montgomery street, below the hill, down about the first three blocks, from Cornelison avenue east. That is absolutely as nearly comparable as any two lands could be, to lands—as far as the general conditions were concerned the values attempted were lower than lands in Hoboken—but as to the condition and type, they were as nearly comparable as they physically could be. That was followed by the 1913 condemnations in Jersey City, that followed for similar lands.

Q When were these, or where were these condemnations, in what city? A The City of Jersey City, to round out the Fifth Ward Park.

Q Were these lots, some of them in the same situation as is the subject of these assessments, as to improvements, and some without such improvements? A The northern part had such improvements. The southeast and west were substantially unimproved.

Q Have you, during the course of your experience, purchased and sold lands in this county? A I have. Hundreds, on hundreds—scores and scores of occasions.

Q On your own account? A My own account. And also on account of others, corporate interests and municipalities.

Q Have you also, during the course of years you have referred to, taken care of property for others? A That has been the main backbone of my business.

Q In doing that character of work, was it necessary for you to keep track of the value of lands? A I do not know as it was absolutely necessary, but common sense dictated it and I went to a great deal of expense and trouble to do so.

Q Have you ever—have you, for a number of years last past, kept track of the real estate market in the City of Hoboken? A I have.

Q For how many years? A Since 1906.

Q And what has been your experience in that respect? A Why, I have kept several volumes of loose-leaf information, devoting a page—anywhere from one to a dozen pages, to the individual blocks, in numerical order throughout the city, and I have built that up and kept that up, keeping track of the properties, that I could find out about, either in my own hands or others, and analyzed them and checked them, and then checking them on the record, whenever I could. In the course of my condemnation over there, many such things were brought out, and I always took the trouble to classify and file that information.

Q Now, this information that you gathered with respect to Hoboken, that was irrespective of any retainers that you had to do work in the city? A That was irrespective of that.

Q Yes, that was irrespective of that? A And was invaluable when I was retained, of course.

Q Did you also gather such information and classified as to other municipalities in the County of Hudson? A In Jersey City and Hoboken, and to a more or less extent in Hudson County, some in Essex County, and some in Bergen County, but nowhere as complete as were these in the City of Hoboken. I think that I got from one to twenty-five transactions in at least 150 of the 230 blocks in the City of Hoboken.

Q And that has all been gathered in the course of the years that you have operated? A It has.

Percy A. Gaddis, direct.

Q And have you had occasion from time to time during the years that you have been in business to be called upon to appraise lots in the City of Hoboken? A I have.

Q And for whom? A For various clients, private individuals and corporations.

Q Covering a period of how many years? A Approximately 15 years.

Q And was it improved land or unimproved land? A Both kinds.

Q Was it some of the lands within the area of these assessments? A It was.

Q Are you familiar with the lands embraced within the area of these various assessments? A Yes, sir.

Q And how familiar? A Well, I have had occasion to go over it and watch them, and their development off and on for a great many years. Of course, the last 12 months, I got a great deal more concentrated attention to this particular area than I did before, knowing that I would be called upon to testify in this case.

Q Did you also appraise the property known as the Lackawanna Terminal and the ferry properties in the City of Hoboken? A I did, both the lower and the upper ferries.

Q How many times? A I went over the Lackawanna Railroad once, at the time I appraised the entire system, from the Delaware to the Hudson, and on two other occasions.

Q Did you make a survey of the City of Hoboken? A Yes, in about 1910, I made a very careful survey of the entire City of Hoboken, going into the question of value and its relation to assessments. I found out the area, or proportion of the cities for the burden of taxation. By that I mean in detail, the lands that were subject to assessment, knowing them and figuring out, or at least computing the area of the streets, which, of course, are not subject to taxation, the area of public

properties, schools, churches, and that type of land, and I balanced that all up, with the area as given by my investigation, from the Department of Geodetic Survey. I wrote to someone and got the area of the governmnet and computed it, and found it. It necessitated going very carefully over it. That was not entirely amusement. Of course, that job I was paid for. But it was very instructive.

Q Are you familiar with the general character of the soil embraced within the area of this assessment? A Of course, I am, not from an engineering standpoint but a little further than the average real estate man.

Q Are you familiar with the lands of the Hoboken Manufacturers Railroad Company, known as the back lands, which are embraced within this assessment area? A I am. I have walked over them all on several occasions.

Q Are you familiar with the improvements which are the subject of these assessments? A I am, as far as they show on the surface, and in many instances a little further.

Q Are you familiar with the market value of the various parcels of land which are the subject of these various assessments, prior to the making of the improvements? A I am.

Q And are you familiar with the market value of the lands, of the same lands after the improvements in question were made? A I am.

Q Are you familiar with the benefits received by those various parcels of land by reason of the various improvements in question? A I am.

Q And of each of the improvements? A I am, according to my judgment, in each individual instance.

Q And did you, in making an estimate of the value of each and every parcel of land which is the subject of this assessment, prior to such assessments being made,

make a study of the land, and appraisal of this land? A I have.

Mr. Allen. Are you going into the examination now?

Mr. Lichtenstein. No, I am still on qualification.

Mr. Allen. I submit this is not qualification, as to what he did in this case.

The Court. Well, it bears on his qualifications.

Mr. Allen. This is on the line of what he is going to put in.

The Court. It bears on his qualification.

Mr. Allen. I can't see that. A person who is absolutely unqualified might do certain things in the preparation of this case. That does not show qualification.

Mr. Lichtenstein. It doesn't make any difference when I do it. Mr. Allen can cross examine, if he desires.

Mr. Allen. Well, whenever you are through with your qualification.

By Mr. Lichtenstein.

Q Did you, for the purpose of testifying in this case, make an examination of each and every parcel of land which is the subject of this appeal, for the purpose of determining the market value of land prior to the improvements in question? A Yes.

Q And also for the purpose of determining the market value of the land with the improvements? A Yes.

Q After the improvements were made? A Yes.

Q And did you also make an examination of these various parcels of land for the purpose of determining the benefit and advantage and increase in value received by each and every such parcel of land by reason of each

and every one of these improvements which are the subject of these appeals? A Yes.

Mr. Lichtenstein. I offer the witness as qualified to testify in this case, if the Court please.

The Court. Any objection.

Mr. Allen. Oh, yes. I want to cross examine him.

The Court. Cross examine him, go ahead.

Cross examination as to qualification by Mr. Allen.

Q In these various retainers that you have mentioned, wherein you have made appraisals, have you been retained to give low or high estimates? A I have been retained to give my best judgment, the truth in the case, no matter wherever it cut.

Q You know, do you not, that appraisers do go in accordance with the particular method that they are engaged in; some set in low estimtaes, and another set in—the opposite side go high; that is so, isn't it? A I have heard of such things being done.

Q You have witnessed it, haven't you? A I think when I speak.

Q You are continually witnessing it, aren't you, in all tax appeals—have you ever attended any of those?

Mr. Lichtenstein. I submit, if the Court please, that this is not cross examination as to qualification.

Mr. Allen. Yes, I want to find out which side this man stands on.

The Court. That is not qualification, Mr. Allen.

Mr. Lichtenstein. No, not qualification.

A For your information, I was retained by the late Judge Smith, down in Hoboken, on condemnations.

Percy A. Gaddis, cross on qualification.

Mr. Allen. Well, your Honor—

The Court. Yes, I do not think so.

By Mr. Allen.

Q Well, now, have you ever appraised Hoboken real estate? A Yes, sir.

Q When—outside of this appraisal, the subject of this appraisal? A Well, I could probably give you—refer you to some 75 appraisals, in various parts of the city, that I have appraised during the last ten years.

Q Well, when was the last one, outside of this appeal? A About—about—the last, it was in Hoboken, on the Hudson, about a year and a half ago, and I was in Hoboken, on—

Q Well, where were these eight or ten appraisals a year and a half ago? A They ran along the meadow section of Hoboken.

Q Well, with reference to the lands covered by these appeals? A Well, there were the lands of the Public Service properties, you know where they run better than I do.

Q No, no, you tell me. I have asked you where; did you appraise any lands in the City of Hoboken before they made this appraisal, and where were they? A The lands where the elevated structure comes down over the city from the heights, which is right at the bottom across Marshall street there.

Q That is the extreme southern part of the city? A Yes, but the part that is of the southwest corner, the part that is under appeal at the present time, some of the very lots, and those I went over as far back as 15 years ago, those particular lands.

Q Can you mention any other lands besides those, that you have appraised in the City of Hoboken? A Oh, yes, it was necessary for me to make an appraisal in the matter of the condemnation of the Fourteenth

street viaduct, that takes you in the northeast corner of the lands under appraisal.

Q When was that; before the viaduct was constructed, wasn't it? A Yes, sir.

Q How many years ago was that? A Oh, I should say it was eight years ago.

Q Certainly longer than that? A Maybe ten years ago.

Q Ten years ago? A Yes.

Q During the last ten years then, have you ever appraised any other property in the City of Hoboken? A Oh, yes. Where the trolley comes down the hillside there, near the northwest corner, and the property down by the Fourteenth street ferry, where the Public Service owned there, that is the northeast corner of the city.

Q And what was the purpose— A And then the southeast corner of the city, the terminal, the Public Service property, and that takes in the four corners.

Q What was the purpose of your appraisal? A Which one?

Q Your appraisal for the Public Service? A You misunderstand. The work I was doing for the Public Service, that was done for the State of New Jersey, and reported to them. My report is now before the Public Utility Commission, or will be shortly.

Q Have you during the last ten years, appraised any property in this meadow district, and within this drainage area; if so, when? A Let's see. That Marshall street, that is in the meadow district construction that I spoke of.

Q Marshall and where? A Marshall street and First.

Q Oh, up there, yes, but have you ever made any appraisal north of Seventh street and west of Clinton?

The Court. That is, since he appraised the property for the viaduct?

Mr. Allen. Yes.

Percy A. Gaddis, cross on qualification.

The Court. Eight or ten years ago.

A Yes, there is some Public Service property that comes in there right in back of Marshall. I can't put my finger exactly on it. You know where the trolley comes down the hill and swings around its right-of-way?

Q Other than that, you have never appraised any property in that area? A Well, I believe I was associated in the Waddell estate.

Q And during the time of the condemnation of the schools—Waddell estate in Hoboken? A No.

Q What Waddell estate property did you mean? A Oh, the Waddell estate, of course, I was. I got the names mixed. I meant the Huggins estate. I was retained in there by Judge Smith in that case, in the City of Hoboken.

Q Oh, that is going back to ancient history. A No, it is going back to the fact, on the Waddell estate.

Q And outside of this area? A Oh, yes, surely.

Q Surely. Now, limiting ourselves to this area north of Seventh street and west of Clinton, outside of the appraisal of the property that you made ten years ago, before the viaduct was constructed along Fifteenth street, have you ever made any appraisal? A Well, I think I will have to refer to my notes. I have here quite a number of properties, seventy-five properties that I have appraised around Hoboken, whether they happened to come in that section, I can't recall. Most of my appraisals have been—

Q Well, never mind, where your most have been. Answer this one question, that is what I want you to do. A I say, no, that I can't recall.

Q Have you ever had any experience in constructing sewers? A What is that?

Q (Question read.) A No, I am not a contractor, or engineer.

Percy A. Gaddis, cross on qualification.

Q Have you ever had any experience in the construction of street pavement? A I have had the meanest end of it, that is the part of paying the bill after it was done, in both cases.

Q Now, then, that you have told me that, will you answer my question, if you please? A Read the question, please.

Q (Question read.) A I said yes, I have, in the meanest end of it. That is my answer.

The Court. No, but in the construction?

The Witness. No, not in the construction of it, not construction, no.

By Mr. Allen.

Q Then, you think that, from your wonderful experience as an expert, and this vast amount of study that the payment of a bill for street pavement consists and constitutes experience in construction of it, did you? A Oh, no, I told you I did not lay any claims to be an engineer or contractor. I said that in the first place, I made no such claims.

Q Either in a practical way or theoretical way? A Oh, no, I did not say that in a practical way. I thought I could make some very good criticisms in a practical way, in some things I have been interested in.

Mr. Allen. I would like to have you answer my question.

The Court. All right, we will strike it all out from that question. Read that question to him.

Mr. Allen. If you have no prejudice or bias or desire in this particular case, why wouldn't you answer that question?

The Witness. If you will ask a practical, fair, unloaded question, I will be glad to answer it.

The Court. Well, that may be stricken out.

Percy A. Gaddis, cross on qualification.

Mr. Allen. I will ask you this question, again, which you characterize as being unfair and being loaded; have you had any practical experience in sewer construction and street paving work?

The Witness. Before I answer that you will have to define for me what practical experience is.

Q You don't know what practical experience is? A You will have to give me a definition.

Q I submit that that is plain English, your Honor, and that he should be directed by the Court to answer, without further sparring or fencing with me.

The Court. Yes, I think so, Mr. Gaddis.

Mr. Allen. Just repeat the question.

Q (Question read.) A Not as a contractor, no.

Q What other way; you say not as a contractor; what other way do you infer by your answer that you have had practical experience? A Why, by watching the work of interested clients of mine, noting its construction or what might be a defect that an ordinary layman would see, and critisizing any things of that kind, in the interest of my client.

Q When did you do this observation work on a sewer? A Oh, the first time I can recall directly is some tewnty years ago.

Q Twenty years ago? A I said the first time I can recall directly is twenty years ago.

Q When is the last time that you did it—when is the last time? A Within a year.

Q When was that? A During some swamp territory in Jersey City, on Tenth street.

Q What did you do there a year ago on Tenth street? A Noted the work during the construction, and was very much dissatisfied with the price that I had to pay for it afterwards. It was a sewer which—

Percy A. Gaddis, cross on qualification.

Mr. Allen. Well, now—

Mr. Lichtenstein. I object. You can't interrupt him.

A It was a sewer from Jersey avenue west on Monmouth street, and it was assessed in its entirety against the abutting property to the depth of 100 feet. I happened to be interested financially in some of the lands there, for myself and some for clients also.

By Mr. Allen.

Q Were the lots—and the total cost there was placed on property next—

Mr. Lichtenstein. I object to whether it was or not. This is not cross examination on qualifications.

Mr. Allen. Well, I have a right to test his veracity, haven't I?

Mr. Lichtenstein. No, not on his qualifications.

Mr. Allen. Oh, I must take everything he says and keep my mouth closed?

The Court. Well, go ahead. I will allow the question.

Q (Question read.) A You have made an assertion that it was. What do you want me to answer?

Mr. Allen. I am asking you if the total cost there was placed on the property—

The Witness. It was, if that answers the question.

The Court. The total cost of the assessment was assessed against the property?

The Witness. Yes, it was.

Percy A. Gaddis, cross on qualification.

By Mr. Allen.

Q What street paving work have you ever made any study of? A Noted the paving and repaving of Baldwin avenue in front of my property, my own property, for a distance of 150 feet, and noting the paving in front of various other properties. Of course, that was where I had charge of it for clients as they were being done.

Q Have you ever acted as an assessment commissioner for the purpose of determining— A No, sir.

Q The assessment of benefits? A No, sir.

Q Have you ever done that? A No, sir.

Q Have you ever, before this case made an appraisal of benefits sustained by property by reason of a sewer improvement of this kind? A In several instances, yes.

Q You have? A Not where it had begun to—this is the first time that it has come under judicial notice that I was connected with the work.

Q Why can't you answer my question? A Why, I do. You asked me if I had, and I say yes.

Q Have you ever before this appeal given an estimate of the amount of benefit that property had received by reason of a street pavement or by reason of sewerage construction after the assessment had been levied? A Yes.

Q When was that, or where was it? A Since it is likely to come up, I refuse to answer that. It would be a breach of confidence. I merely say that it would be in Jersey City that has—

Q Jersey City? A Yes, affecting 100 lots.

Q Where assessments have been made? A Yes.

Q And you have, in giving that estimate, have made an estimate of the damage for the street paving and sewer? A Not the damage, the benefit.

Q Or benefit? A Yes.

Q For street paving or sewer? A Yes.

Q Both? A Yes.

Q And where was that improvement made? A It has been completed in the last seven years.

Q Has the assessment been levied yet? A Yes.

Q Where was that levied? A I don't know it yet.

Q Outside of that one case in Jersey City, can you recall— A I did not say one case; I said several instances.

Q Well, you have only mentioned one to me in Jersey City? A Well, I don't care to go into it. There is a territory in a certain section of Jersey City.

Q All right. Now, outside of these improvements in Jersey City, what other improvements have you ever taken into consideration and endeavored to appraise, measuring up the amount of the assessments for street pavement, construction, sewer construction— A In no other case that I can recall have I rendered an opinion.

Mr. Allen. I submit that this witness is only qualified to testify to the valuation and appraisal of the real estate prior to the improvement. I contend that he is not qualified to give any estimate as to the amount or extent of the benefit received by the construction. He has so limited himself on cross examination. He has had no practical experience or theoretical experience in the matter of sewer construction or street paving work, so that anything he would say would be just a guess. The only appraisal that he has ever made before is one that took place in Jersey City, and that is the limit of his experience or his ability in that respect. You see, there is an entirely different thing. The appraisal of the real estate is one thing. I assume he is qualified for that, but when you come to estimate the particular amount of benefit that requires in order to overcome the determination of it, by those appointed by law to do that work, that requires unquestionably opinions that have some

foundation; opinions of men that have had some experience. This witness has never measured up those benefits before.

The Witness. You have not asked me any question as to where I had any experience in that line. I have had some in Hoboken, particularly.

Mr. Allen. No, you brought out the total amount of your experience.

The Witness. You have not.

The Court. Well, are you through with your cross examination?

Mr. Allen. Yes.

The Court. I will allow him to testify; you may have an exception.

Mr. Allen. Exception.

The Court. Now, is there—I suppose you are going to admit for the convenience of Mr. Lichtenstein, to save time, the same as we did in the case of Mr. Singer?

Mr. Allen. The same stipulation may be made, of course, subject to the same objections, that—the same objections as were in before.

The Court. Yes, to testify as to the value of the improvements.

Mr. Allen. And that his estimate as to the costs of sidewalks—as to the benefits received from sidewalks and from sewer connections, and curbing, is irrelevant, because the extent of the benefits under those particular things are irrelevant as to the total cost—as the total cost is to be imposed on the abutting property owner.

Mr. Lichtenstein. All right. Now, I will just apply this generally.

Mr. Allen. Well, we will stipulate now.

Mr. Lichtenstein. This will be the stipulation then. It is stipulated that the witness, Mr. Gaddis, instead of testifying to each and every appraisal of land, or concerning each and every appraisal of land, orally, that this schedule which has been referred to and is in evidence, and marked Exhibit 8, shall be used in all respects as if it were in oral testimony, in open court, that the first item opposite the lot and block number, entitled market value of land before improvements, is—and the figure opposite, under the heading of Gaddis, is what this witness in his opinion considers that the land was worth, of the market value before and without the improvements in question, on the date of the assessment, and for some time prior thereto, and that the figure under his name opposite the word, "sewer," is the figure which in his opinion is the peculiar benefit, advantage and increase in value received by the particular parcel of land, by reason of the sewer improvements in question, which is the subject of the appeal; that the figure opposite the words, "grading and paving," is the estimate and the opinion of the witness as to the peculiar benefit, advantage and increase in value received by that particular parcel of land, by reason of that improvement, and that the item opposite sidewalks and driveways is his similar opinion, and that the item opposite connections, sewer and water, is his similar opinion, and that the figure opposite market value, December 30, 1921, after improvement, is the figure in his opinion at which he considers that the appraisal of land in question was of a reasonable market value, with the improvements on the date of the confirmation of the assessment in question, and that all the other items under his name throughout the entire record, opposite each and every parcel, are his similar opinions.

Mr. Allen. Well, now, this stipulation must be that Mr. Gaddis would, if he gave his testimony on the stand, repeat these figures.

The Court. Would so testify.

Mr. Allen. But the city objects to his testifying on the ground that he is not qualified to testify as to the amount of benefits, and further that his testimony as to the extent of his benefits for sidewalks and for driveways, and for curbing, and sewer connections, is irrelevant and immaterial, for the reason that the law of this state, and the Home Rule Act imposes the total cost of that work upon the abutting property owner, and it is not a matter of evidence.

The Court. Well, that is a question we are holding in abeyance, but you may have your objection now. This is done simply for a matter of convenience. That is right, is it not?

Mr. Allen. Yes. As I understand, your Honor has not ruled on that question as yet, but you are permitting the appellants to put in their estimates.

The Court. Yes.

Mr. Allen. Over our objection.

The Court. Well, if I would rule now, I am frank to say I would rule in your favor. I do not know where counsel is going to lead to. I do not know that counsel is going to show that. But I will give them an opportunity to do it if they can. That is the reason why I held it in abeyance.

Mr. Lichtenstein. I am quite convinced that I can convince your Honor on the sidewalks. I am not so confident on the sewer connections. Now, Mr. Allen, I want to offer this Exhibit 10, as far as Mr. Gaddis' testimony is concerned.

Mr. Allen. That is in, yes.

Mr. Lichtenstein. Yes, just to get the notation on the record. It is admitted that, with reference to Exhibit 10, which is already in evidence—which has already been offered, that the various items opposite the name Gaddis, throughout this entire exhibit, are the figures which Mr. Gaddis would testify to, as being the value of each and every inside lot, under the heading of value, that is the market value of the inside lots, under the heading of value, before, inside lots, heading before inside lots, and the market value that Mr.— No, just let me change that, please. I am confused. Cut that out entirely. It is admitted that the various items opposite the name Gaddis, referring to the witness who is now upon the stand, that Mr. Gaddis would testify to these various items under their various headings, and the first of items opposite the name Gaddis refers to what this witness would testify, on market value—the market value of each and every item on this list, of each and every inside lot, which is the subject of this assessment, was before the improvements, and at the time the improvements were made, and at the time the assessments without improvements being made; that the second item opposite—underneath the words, corner lot, is his same estimate, prior to the improvements, and that the item under the head, "Value after inside lots," is what this witness would testify the market values of each and every parcel which is the subject of this appeal have been and are to be with the improvements which is the subject of these various appeals, and that the item under corner lots, and the last item, being the last item, is the estimate in the opinion of this witness of each and every corner lot, which is the subject of this appeal, with the improvements, at the time of the confirmation of the report and since that time; this exhibit being a

splitting up of the sum total in Exhibit 8, of the first and last figure, in each and every case appealed from, so as to allocate the amount which, in the opinion of the witness, the corner lots were worth, as distinguished from the inside lots on each separate improvement. Now, let me see. I guess that is all.

By Mr. Lichtenstein.

Q Mr. Gaddis, this Exhibit 8—these Exhibits 8 and 9, which have been offered in evidence, and are considered now as your testimony, under the heading Gaddis—will you tell us what is your basis for arriving at the various conclusions of the market value of these various appraisals of land, without the improvements, how are they arrived at?

The Court. Just wait one moment. I have an important telephone message.

(Brief interruption.)

The Court. Read him the question.

(Question read.)

A Without the improvements?

Q Yes. A General experience, and, primarily, the purchase and sale of various lands.

Q In the City of Hoboken? A In the City of Hoboken and elsewhere.

Q And a study of sales that have taken place— A Study of sales, yes.

Mr. Allen. I object to your leading him.

Mr. Lichtenstein. Well—

The Court. Go ahead.

Mr. Lichtenstein. Well, what else?

A Study of the sales of—on both this proposition and some others.

Percy A. Gaddis, direct.

Q Study of sales covering a period of what?

Mr. Allen. I object to that—

A Covering a period of fifteen to twenty years.

Mr. Lichtenstein. Oh, he did not allow me to finish my question. I wanted to say covering a period of how many years.

The Court. Go ahead.

By Mr. Lichtenstein.

Q And your opinion as to the market value of the lands, with the improvements; how was that arrived at? A By the same general process, plus an investigation, and knowledge of the general course of such work; in association with such eminent men as Mr. Thomas McCann, of Hoboken, whom I went into this subject with, some tifme ago, in this same connection—in connection with some of this same property. It came up as a vital interest, some eight or ten years ago, and he gave me some invaluable data at that time, as to the average cost of this sewer construction, in Hoboken—he was a Hoboken engineer there.

Q I am speaking now of the estimates and figures that you have estimated, on various parcels of land, to me, of the market value, with the improvements? A I say, that was one of the elements I considered.

Q And what other elements did you consider? A And the proof, or first, you might say the vindication of my judgment, was what it might have sold for afterwards, subject to those improvements.

Q And other similar study of the same character? A Yes, sir.

Q In the City of Hoboken? A In the City of Hoboken and in Jersey City.

Mr. Allen. It is leading.

Percy A. Gaddis, direct.

The Court. It is rather leading.

A I say, I will confine it to the territory, say between Weehawken and Grand Cove in Jersey City. Jersey City had an island, originally, same as they did in Hoboken, and they gradually went and filled that in, they filled all that in, up to the back land, and you might say, from the lower falls of Weehawken, on the Cove side, to what is known as the Cove in Jersey City, and I will try to confine my proofs to that general territory—or evidence—my study has been through the investigation in that territory, particularly, and opinions.

Q And in arriving at your figure of the market value of those parcels of land, without the improvements, did you take into consideration sales of similar lands, similarly situated, and of similar character, in the City of Hoboken, since the improvements have been made? A I have.

Q And lands, part of which are the subject matter of these appeals? A Yes.

Q That have been sold since the improvements were made? A Yes.

Q What in your opinion is the best use to which the lands which are the subject of these appeals and the subject of these assessments, lying to the north of Fifth street, to the city line, and from Clinton street west to the city line—

Mr. Fallon. I object, upon the ground—

Mr. Lichtenstein. Adapted for.

The Court. Well, he has not finished his answer yet.

Mr. Allen. I object—

The Court. Well, I have allowed the question. That was asked Mr. Singer, and I will allow it now, with Mr. Gaddis. You may have an exception.

Mr. Fallon. Yes.

Percy A. Gaddis, direct.

A Heavy industrial—both light and heavy industrial.

By Mr. Lichtenstein.

Q And is that—may that use—can the highest market value be derived from these various parcels of land, for that use? A I believe it can, in that section, because that is the only suitable use, to which it can be put.

Q And, have you, in arriving at these various estimates for and after value, taken that into consideration? A I have.

Q The land subject to the various assessments, and appeals, lying to the west of Jackson street and the city line, and north of Second street; what is the highest use to which that land can be put? A The heavy industrial use, with the exception of the thoroughfare, you might say, of Newark street and Paterson Plank Road—or Paterson street. They would naturally lend themselves to business development, in addition to the other; but outside of that, it is practically all industrial, through the entire north end of Hoboken—the Weehawken line.

Q Are there any parcels of land, which are the subject of the appeals, different in character, insofar as railroads are concerned? A Yes.

Q Will you tell us please which of the parcels are different from the others in that respect? A Shall I mention, block by block those that I consider suitable, mentioning the block numbers?

Q Just the block number, yes, that can and have in your opinion direct railroad connection? A Block 9—24—

Q Block 9? A 24, 25—

Q Well, when you say Block 25, would you or would you not have to cross a street to get to it? A I will withdraw that. Twenty-five is an error on my part. I intended to say 35.

Q Thirty-five? A Yes—44—68.

Q No, not 68? A That is a Jersey City—that is in the center of Jersey City—mark another number. Withdraw that. It does not affect it.

Q Yes. A 64, 72, 80, 81.

Q Eighty-one, in what respect, Mr. Gaddis? A As a proposition, that is a siding, because one physically exists there, in fact, two, at the present time. Eighty-six—

Q And is that irrespective of the knowledge on your part that they have any rights in that street—that is, in Jackson street? A Well, what—irrespective of what?

Q I mean, do you consider that it is—that it has railroad rights? A Oh, I have not taken into consideration the question of the legal situation, but the physical fact would control me there. It actually exists, has been for many years, and is well installed. Ninety-two—97, 101, 105, 111, 118, 127, and then everything north of Sixteenth street, between Willow avenue and the Weehawken line, and the base of the Palisades.

Q In classifying these various parcels that you have just mentioned you have so classified them, have you not, because you happened to find a railroad running through or along a public street in the City of Hoboken? A In only one instance. All others, they physically—they have an existing right of way of a common carrier, and could be served without any accommodation—without any question, by the City of Hoboken.

Q Take the land north of Sixteenth street? A That is substantially all part of the—one continuous freight yard. The streets have never been opened, and it is developed regardless of it. They are all crossing, and recross—recrossings in many tracks.

Q Well, but I am speaking now of Seventeenth street, from Willow avenue, west to the hill; do you realize that is a public street? A Seventeenth street? Yes.

Q Willow avenue, to the west of the city? A I so understand it, yes—oh, Seventeenth street, you say?

Q Yes. A No, I did not realize it. I do not now, unless you say that it is so. It is disregarded, and it is entirely—not entirely, but mostly under tracks.

Q Yes, but have you examined the assessment maps, which show that Seventeenth street is a public street? A It is apparently indicated thereon, as being a public street. Did I say north of Sixteenth street?

Q You said that, north of Sixteenth street, yes. A I think I ought to make that north of Seventeenth street. That is an error on my part. I recognize that. You can correct that.

Q What is the general direction of the slope of the land in the City of Hoboken? A In the City of Hoboken, there is very little slope, to it, with the exception of the grounding feature of Castle Point, and—Castle Point and then running back to what was the old original meadow line—the meadow land, as indicated on the map, one of the exhibits. I don't know—

Q Exhibit 7, which you are looking at now? A Exhibit 7, and rising slightly to a mound which is known —or was known as Fox Hill at one time—Fox Hill, being the great part of the old cricket ground of the present park in the City of Hoboken. Outside of that, it is marsh lands, slightly above the tide level at high tide, and then the old section which is now known as the Weehawken Cove property, where the dry dock is, in the north part of Ward 2, is substantially of made land.

Q In arriving at your estimate of the increase in value, by reason of sewers, did you take into consideration—withdraw that question, please.

The Court. Question withdrawn.

Percy A. Gaddis, direct.

By Mr. Lichtenstein.

Q Are you—did you attend the public auction sale in the City of Hoboken, of lands—of the 510 lots in Hoboken—of the Hoboken Manufacturers Railroad Company? A I did.

Q Do you know whether the greater part of those lots are the subject of assessments, for these various improvements? A The northerly portion of them, particularly—the southerly portion, south of Sixth street, the assessment is very nominal.

Q When you say nominal, do you mean— A I mean in relation to this valuation—it is a matter of a few thousand dollars, on a hundred—is not worthy of consideration, on a particular general average, when you are dealing with millions.

Mr. Fallon. We object to all this line of testimony, with respect to these so-called auction sales there, upon the ground that there were no sales, and until they establish that there were sales, the testimony will be immaterial and irrelevant.

The Court. Yes, same ruling as before, and you may have an exception.

Mr. Fallon. Yes, exception.

By Mr. Lichtenstein.

Q Are you also familiar with the sale of the lands, which are marked in red, on this Exhibit P. 11, by the Hoboken Manufacturers Railroad Company, to Henry Frank, Jr.? A Yes.

Mr. Fallon. I object to the use of the word "sale," because sale undoubtedly means an actual transmutation of property. I do not think that Mr. Lichtenstein is going to contend that there was such, in this instance. All that he contends is that

there was bidding and knocking down, and a subsequent withdrawal.

Mr. Lichtenstein. No, I refer to the contract of sale.

The Court. Well, suppose you use the language then.

Mr. Lichtenstein. That is what I mean, if the Court please, by sale.

The Court. Well, suppose you use it.

By Mr. Lichtenstein.

Q Have you the figures of the sale, on the contract, of the lands marked in red, by Frank—by the Hoboken Manufacturers Railroad Company to Henry Frank, Jr.? A I have.

Q And are the lands which were so sold under contract, similar in character and location, other than those which you have already indicated, as having railroad adjacent—lying adjacent to the railroad, and having railroad facilities—to the other lands, which were the subject of appeal in these cases? A Those to the south and west are distinctly railroad propositions, and have a peculiar railroad value, in addition to the normal average valuation of the lands adjoining them, in that section of the city. The other properties that are near the park, are very good—near the southwest end of the park, the old cricket grounds, are pretty good evidences of value, in that particular location, although not possessing the same elements. Likewise, the lots in the north end of the parcel there, on the corner of Tenth street, and—what is it—southeast corner of Grand, and—that is Grand and Sixteenth street, in Block 130, are indicative of values of property in that neighborhood.

Q Take the lands in red, in Block 130, they are indicative of the value of lots with improvements in the locality? A In the situation where they are located.

Q In what area? A In the surrounding area.

Q Give us the bounds of it, as nearly as you can? A Oh—covering the area between Fifteenth and Seventeenth, and between Madison—I should say—Jefferson and Clinton.

Q Take Lot 73, in Block 102, on this map, Exhibit P. 11— A It is indicative in value of the immediately adjacent lots between Seventh and Tenth streets, and Fourteenth street, and west of Jefferson.

Q And take the lands in red, in Block 96, and in Block 91, and in Block No. 149? A Ninety-six, you said first?

Q Yes, Block 96, Block 91, and Block 149? A Oh, well, they are lands that I first alluded to in discussing it, as being southwest of the park. They are indicative of the value of land in the immediate territory, in that immediate territory, those to the west of—to Adams street, and of lesser value than those to the east.

Q Well, so that the land— A Due to their location, rather than the—

Q So that lots in Block 96, in Block 91 and in Block 149, in your opinion, before the improvements, and after the improvements, were they of greater value than lots further to the west, which did not have railroad connections? A They were.

Q Yes, and the lands in red, lying to the south of Sixth street, were they in your opinion, of greater value than the lands which have no railroad connections, lying to the north of Sixth street? A Much greater value on the average.

Q Yes. A With the exception of those which, possibly, touch Willow avenue, or Clinton street, or border the park. Outside of that, they are of much greater value and even greater—not greater than Willow, but equal to Clinton and greater than the rest.

Q Taking the Frank contract sale, for all of the land in red, what—have you made a calculation to determine

the—from that sale, the average per lot of 25x100? A The average per lot was $2,011.

Q Yes. A Disregarding the small improvements there.

Q Yes, how much have you—have you examined the improvements on those lots? A I have.

Q And what in your opinion were those improvements worth at the time of the sale? A The one that—

Q The value of them? A Those were improvements—

Mr. Allen. Same objection, this witness not being qualified to testify to the extent of the improvements.

The Court. Yes, the same ruling, and you may have an exception.

Mr. Lichtenstein. Well, if that is so, let me qualify him, your Honor.

Mr. Allen. Oh, we have been through all that.

Mr. Lichtenstein. But we have not been through the buildings—this is as to the value of the improvements, the buildings.

Mr. Allen. Well, I am referring to the street and sewer improvements. That is all right.

Mr. Lichtenstein. I am speaking now—I don't want any question to arise as to his qualifications to testify what the buildings are worth.

The Court. No, Mr. Lichtenstein. No doubt, his qualifications as to the land and buildings are admitted.

Mr. Allen. And for the streets and improvements, of course, subject to our objection.

By Mr. Lichtenstein.

Q Did you get your estimate? A No, I did not. I was looking for my notes, as I have made some notes on it. My memory of it, however, is that the building on the northeast corner of First and Harrison, was $9,000,

and on the northwest corner, three—they are both three-story—pretty well covers the plot, three-story extension, frame, and the one to the west, adjoins the Old Hotop Varnish Company—that is, in other words, the Old Hotop Varnish property surrounds it.

Q And that would bring the general average down to how much? A A few cents down to—$2,000, a trifle under $2,000.

Q Take this, on P. 11—market Plot 1. Will you describe that parcel of land? A Plot 1 is a parcel of land, generally triangular in form, with the points cut off, and abutting on the south side of First street, or at least I should say Newark street.

The Court. Ferry street, isn't it?

The Witness. Newark.

The Court. I don't think so.

The Witness. Ferry street, yes—Newark comes behind it. Yes, that is the one—Ferry street, and the other end—the larger end at the south abutting on the railroad embarkment, the west bounded by the tracks, of the New Jersey Junction Road, and on the east by private lands.

Q The Jersey Junction Road; is that the same road that parallels the westerly margin of the lots in the City of Hoboken? A It is.

Q And the same railroad which abuts the various properties, that you have pointed out here today? A Part of the same system.

Q Yes, and is it in fact the same line that runs by this Plot 1? A It is.

Q And how far distant is the northerly end of Plot 1 from here on Third street in the City of Hoboken, approximately? A Fourteen to 1,500 feet; you said Third street, did you not?

Q Yes, Third street. A About 1,500 feet.

Percy A. Gaddis, direct.

Q And, how, in your opinion, does Plot 1, compare in value—market value with the lands which abut the railroad as you have indicated this morning in the City of Hoboken? A General average value not quite as great; probably ten to twelve per cent. less.

Q Yes. In determining what in your opinion was the increase in value of these various parcels of land, by reason of the sewers, and by reason of the streets, and other improvements, have you or have you not taken—have you considered in arriving at your various figures that the sewer system and the streets are the best kind of their respective kinds? A Of their respective kinds? Yes.

Q Yes. That the sewer system is a perfect system? A That it is a good working system, suitable for the purposes for which it was evidently intended.

Q And the same thing in reference to the streets and paving? A I have.

Q That is, that it is the best paving that land should have? A I have. I have not penalized them for the physical conditions that now exist.

Q In arriving at the increase in value by reason of paving on corner lots, what was your basis of calculation—I mean, what rate of proportion do you add to a corner lot? A I have added? In paving?

Q Yes. A One and a half times the frontal value—that is, if it were $100 on the 25-foot front, it would be 150 on the 100-foot side. That is hypothetical, of course, but it would be an example in proportion.

Mr. Lichtenstein. Cross examine, Mr. Allen.

The Court. Will your cross examination be at some length of time—be extensive?

Mr. Allen. No.

The Court. All right, go ahead.

Percy A. Gaddis, cross.

Cross examination by Mr. Allen.

Q Were you before the Assessment Commissioners when they were hearing the objections to these assessments, on or about November 26, 1921? A I was present at the time, yes, sir.

Q You had been retained at that time to make your appraisal? A I do not recall whether I had been retained then or shortly after.

Q Yes. A I had—

Mr. Lichtenstein. Oh, Mr. Allen, just a question or two more.

Mr. Allen. Very well.

By Mr. Lichtenstein.

Q Mr. Gaddis, have you a list of properties that were sold prior to the improvements, and after the improvements in question, which you have taken into consideration in arriving at your various estimates of values, before, and after the improvements were made? A I have not co-related all that, no, for it would make an interminable list, but I have a few instances here, that seemed to me to be typical. I can give them to you extemporaneously. I expected to get them together, but I have not done so.

Q How many of them have you that you have taken into consideration, lying in the City of Hoboken, or within—which were similarly situated, and similar in character lying scattered throughout these various assessment areas? A Substantially those that Mr. Singer testified to.

Q Yes. A It would be a reiteration of his testimony to go over those. I have some examples which I could cite.

Q But the exhibits which have been offered in evidence, here, by Mr. Singer, are those some of the sales

both before and after that you have taken into consideration? A They are.

Mr. Fallon. Well, do I understand that he means they are some or some of them are?

The Court. They are some, I guess.

A They are some of them.

Mr. Fallon. You mean that all of the sales embraced in Mr. Singer's statement, are also embraced in your statement, are they?

The Witness. No, I do not say that.

The Court. Some of them are; is that what you mean?

The Witness. What I mean is, I considered everything that is in that statement, that Mr. Singer prepared, complete. We knew of it during its completion, but as far as I am concerned myself, I have kept an independent list of sales, and have a large number of them.

By Mr. Lichtenstein.

Q Are they other than those which were enumerated in this list that Mr. Singer submitted? A I am not certain without having a chance to go through the whole thing laboriously, whether there are some other good clean examples that I could give from the City of Hoboken in my list. I know there are those. But I believe there are some others, if I had time—

Mr. Allen. Are you through Mr. Lichtenstein?

Mr. Lichtenstein. Yes.

The Court. All right, go ahead.

(Continuance of cross examination.)

By Mr. Allen

Q So that, if you were retained to make these appraisals—this appraisal, about November 26th, shortly

before or shortly after—will you tell me when you first started to make your appraisals of the different properties as to the value before the improvements? A I could not answer that with any specific date. It has been an actual and gradual compilation of various things bearing upon it, for more than a year. I have always kept in touch with things there. I have been in the habit of keeping a unit map.

Q Well, you did not make this appraisal before you were retained to do it, did you? A I knew the general values, when I got down to analyzing and considering it, but I did not go into the appraising of these particular properties, until I was retained.

Q No. Well, when did you—you did not—before you were retained to make this appraisal, you as a matter of fact did not appraise all these respective properties of the appellants, in order to determine the valuation before the improvements? A I did not.

Q No, so that you commenced to do that shortly after November 26th, is that right, 1921? A Substantially a year ago, yes, sir.

Q The improvements had then been made? A It had.

Q Had then been made, so that you did not see the land prior to the construction work of the sewer, or the street paving? A Why, of course, I seen it, naturally, from time to time, and always watched Hoboken, more or less.

Q Well, you had watched more or less—you had passed through the city, that is what you mean? A Oh, no, more than passing through.

Q You had not gone over the line of these respective improvements, and examined the properties prior to this construction— A No, but I have been, in the last six years, doing exactly the same thing, placing a value upon property, as of a date, and arbitrary date, previously,

which I had never seen; that has been my particular province for six years, under the government.

Q Do you recall, sir, under your qualifications, that, going back for ten years, you could not tell us except possibly this Public Service property, any land, within this drainage area, that you had appraised within 15 years? A I said that I could not recall, no—the only reason I recalled some 75, is because I have a list that I pulled out of a file, in case you should ask me some of these very things. There is nothing showing the streets and things like that. If I had time to go through my files, I could probably bring you a great many more. I only did pull 100—I pulled out about 75, and brought them with me. I thought that was enough.

Q There were no other in this drainage area, were there? A Oh, yes.

Q Well, before you looked them over, you could not tell a single one that was an appraisal within this drainage area? A Well, this was a—

Q Well, look at your 75 cards again, and go over them carefully, and give me one single instance of a piece of property that you appraised within the drainage area, of this Seventh, Eleventh and Fifteenth street sewer?

The Court. I may be wrong, but I understood him to say that there were not any.

Mr. Allen. Of course, before he said he was not on—

Mr. Lichtenstein. Maybe I understand him incorrectly. Didn't he refer—

Mr. Allen. Well, here is my friend, Lichtenstein, again.

The Court. Well, there is some question pending, anyway. The question is, for him now to take out his 75 cards and tell us an instance of a piece of property that he appraised.

Percy A. Gaddis, cross.

Mr. Allen. It is a sad commentary on your experts, if you have to come and assist him in this way.

Mr. Lichtenstein. Yes, very sad.

A In these cards, I do not think there are any unimproved lands within the drainage area. Not that I know of.

Q That being settled; forget your cards that don't apply, and let me ask you, once more, Mr. Gaddis, when did you ever appraise any of this property in the drainage area of this Seventh, Eleventh and Fifteenth street sewer, prior to the making of the appraisal for your clients, after this appeal had been taken? A I can't recall more than two or three instances.

Q And where are those two or three? A Well, I say, there was in the valuation of the Huggins estate, this part of the land under discussion—that is part of the land, you know, under discussion.

Q When was that and where was that? A When was it? Well, it speaks for itself.

Q The Huggins estate speaks for itself? A It speaks for itself where it goes. I don't remember the locations of them, not at all. It was in the meadow district.

Q When was it you made the appraisal? A Oh, I think that was about eight years ago.

Q Eight years? A Somewhere along there—that, I just happened to think of, just at the moment. That is, you remember, of course, in preparing myself for condemnation of the Fourteenth street viaduct.

The Court. That was ten years ago he said.

A That was longer ago than that.

Percy A. Gaddis, cross.

By Mr. Allen.

Q The viaduct was fully twelve years ago, wasn't it? A Yes, probably.

Q Well, in making these appraisals of this property, of these various appellants, that you had commenced to, about November 26th? A A year ago.

Q A year ago? A During the last twelve months.

Q And you did it after your retainer? A I did.

Q And you knew that you were retained for the purpose of endeavoring to have a reduction of the various assessments; you knew that, didn't you? A To have a reduction in them?

Q Yes, to obtain a reduction. A I presume it was that way.

Q Yes. A Counsel did not lead me to suppose so, but I was retained to find out what the actual facts were, and testify accordingly.

Q Yes, but you knew that you were one of a number of real estate experts, whose testimony would be used for the purpose of obtaining a reduction in the assessments, and that the commissioners of assessments, had made—you knew that, didn't you? A I knew that they would be used for the purpose of enlightening the Court.

Q For the purpose of enlightening the Court? A As to conditions.

Q For the purpose of obtaining an increase or reduction in assessment? A That is for the judgment of the Court to pass upon that.

Q I see. Now, having been so retained, when did you meet Mr. Singer and Mr. Meyer and Mr. Morrison, throughout all this time that you were working? A When did I meet the different gentlemen?

Q Yes, for the purpose of conference. A Well, I have been very closely associated with Mr. Morrison, for some years past. Mr. Singer I have been associated with

somewhat in a great many cases, for and against, for many years past.

Q Well, for the purpose of a conference in this particular appeal, when did you meet? A Been off and on during the last twelve months.

Q Yes. Well, did you make your determination of valuation before construction, before you met any of those other men, other experts? A Not entirely, no, sir.

Q Yes. A Not entirely, no, sir.

Q You had not completed your appraisals before you made them? A I did not want to place myself on record until I had the advantage of their judgment.

Q Now, then, do I understand this, about your course of procedure, that you did not go over on the lands of these appellants, and fix an appraisal of the value of those lots prior to the improvements, until you had conferred with the other experts? A Part of your question is yes, and part no.

Q Well, which part is yes? A That I went over the lands very carefully, and formed my tentative judgment, and when I was through and we got together, and we came to a common understanding, the fact—that is a fact. The fact that our values are the same, speaks for itself that way.

Q Have you got a record of the tentative judgment that you made of those lots before you made your final judgment, after conference with your experts? A If I have not destroyed it, I have. I do not know.

Q Is it here with you? A No.

Q It is not here? A No, I do not know whether I have the original note, in that instance or not, no.

Q Is it in existence or have you destroyed it? A I do not really know. I do not believe I can lay my hands on it, and it may have been so worked over and hodge-podged, and scribbled over, that even when I do lay my hands on it—for instance, you see this map here, was

about say a year or two ago, and I have used them, and when one of them gets ragged, I would use another, and that was all there was to it.

Q Why didn't you fix an estimate which would be final, and not tentative, before conferring with the other experts that were also retained in this matter? A Because I am not conceited enough to believe that I know the last word there, and could not learn from others.

Q And then did you believe that you could not exercise an independent judgment? A Oh, no, not at all. I have been paid for that many times.

Q Why didn't you exercise an independent judgment then, regardless of everything and without any conference with these other men? A I did not think that it was a proper thing to do.

Q Then you thought that the proper thing to do was to change your figures after having a conference with the other experts, and getting their last word, did you? A Well, in the light of other information. We get information from time to time. We find the latest things there are and consider everything. Valuations fixed some years ago, would not be of value now.

Q Well, what do you recall was the last word that you got from some of the other experts, that changed your tentative opinion? A I can't put my finger on anything—general information.

Q Well, if you can't put your finger on anything that changed your tentative information, how can you say that it was the proper thing for you to do, to wait and confer with them? A Why, we went and made a general inspection and re-inspection, and every time you go through a thing, you get some light on the subject, fuller of it, and you are better able to pass judgment.

Q Now, do you recall whether the other experts had tentative figures and independent judgments, prior to the

conference? A Why certainly. If they had not, it would not have been much good to have a conference.

Q Well, then, you do recall that the others had different tentative figures than yourself? A I did not say they were different. In many instances, they figuring the same.

Q Weren't there instances where they were different? A Some slightly, yes.

Q Weren't there instances where they had tentative figures, as you call them? A Yes, I think so.

Q And didn't this tentative valuation apply to all of the lots? A No. Well, I can't say that they recorded—they must have had them in their own minds, certainly.

Q Well, now, then, if it is a fact that all of you experts made your own tentative appraisals, and then conferred—and may I ask where did you confer? A Where?

Q Yes, where—Mr. Lichtenstein—with Mr. Lichtenstein in his office? A He was not a party to it at all.

Q No, but in his office, did you have your conference? A Well, we have had conferences, on the matter of oral instructions, and so forth, there, but as far as the conferences go, no.

Q Where? A My office was the one. It was convenient, as far as being near here. So they came to my office.

Q So you experts met, you and Mr. Morrison and Mr. Meyer and Mr. Ryer? A Well, don't bring Mr. Ryer into it. Don't bring him exactly in with us. He may not care for it. Of course, there is no man here that I have any more respect for his judgment than Mr. Ryer.

Q Do you want to answer my question or do you want to pin a medal on Mr. Ryer? A No, but I don't want you to tie him up when he might or might not stand for it. I do not know that he would stand for the same judgment throughout the city. His judgment was particularly on the valuation—

Q Was he one of the men who conferred with you? A On the entire thing?

Q Yes. A No.

Q Yes, on any part of it? A Yes.

Q Well, then, you five men had conferences at your office, in making the final determination of the appraisals of the property? A We four. Not five, please. Mr. Morrison, Mr. Meyer and I had for the other case.

Q How many conferences did you have in order to make up these valuations? A Well, we spent probably an average of ten or twelve hours a day for most every day, including Sundays, the past couple of weeks.

Q Yes, and just into what shape did you put these various appraisals of land values, before the improvements, prior to their going into these sheets in this Exhibit 8. Was it Exhibit 8?

The Reporter. Yes.

Mr. Allen. Just give him that question.

(Question read.)

A The answer to that is embodied in the evidence here, of Schedule 10 in evidence. From that base we had to work the relation of the improvements to it, and then the schedule was the outgrowth of that.

Q Now, here is—your appraisals of values of land prior to the construction—the land of these appellants, is within this book, Exhibit 8; you understand that? A Yes, sir.

Q And your figures are under the column headed Gaddis? A Yes, sir.

Q Now, those appraisals that you are responsible for, were determined upon in these conferences; isn't that right? A No—partially—generally speaking.

Q General speaking in the conferences? A No. Generally speaking, no, because those appraisals were made separately, the benefits received.

Q Not the benefits received. A Then you are asking about Exhibit 8, and you have got to take Exhibit 8 as you find it, if you want to get an answer.

Q I am asking you now, merely as to the appraisals of value, prior thereto? A Prior to—yes, if you confine it to that.

Q I am confining my question to that—saying nothing about benefits. A Yes, but you said Exhibit 8; it contains it all.

Q Now, the appraisals that you have made of the land values of properties, of the appellants, prior to the improvements, are contained in Exhibit 8, in the column under the heading Gaddis? A Yes.

Q All right. A Well, any typographical errors, if there were any—outside of that. I am not saying anything about the typographical errors.

Q Now, then, prior to their going into this Exhibit 8, you determined upon them in your various conferences, didn't you? A Surely.

Q Surely, and did you put them down in writing yourself? A Yes.

Q Have you got that original writing with you of your figures, your estimates? A Yes.

Q Have you compared it with the figures in the respective columns under Gaddis in this Exhibit 8, and found them to be correct with your original writings? A No, it was physically impossible to do so in the time that I had, as I dictated that.

Q Oh, who did you dictate it to? A Well, you want the names of the stenographers? There were only three busy on the job.

Q You dictated it to several stenographers? A Yes.

Q Now, have you compared the results of the work of the stenographers with your original estimates, to see whether the work of the stenographers agreed with yours? A I believe they do—

Percy A. Gaddis, cross.

Q No, not what they did—have you done it?

The Court. I understand you to say that you could not do it at the time in your disposal.

By Mr. Allen.

Q Have you done it? A Yes, as nearly as I can tell. They were placed in pencil on a sheet, from that sheet, they were transcribed here.

By the Court.

Q Well, have you compared the transcript? A I believe those to be substantially correct.

Q Have you compared them? A Yes.

Q You have compared them? A Yes.

By Mr. Allen.

Q And have you found them correct or incorrect? A I found them incorrect, in some places.

Q Show me the places? A The scratches in your book, is the best answer, the erasures and corrections. They are all the same. Go and look into that. They are all the same. It is the same thing. There is the sheet right in front of you. Don't need to ask any more questions.

By the Court.

Q Your corrections have been made? A Corrections have been made, yes.

Mr. Fallon. Not in our book.

The Witness. Oh, yes.

Q Point them out. A Oh, yes, surely. You see there—ink on it?

The Court. Yes, they have been corrected.

Percy A. Gaddis, cross.

By Mr. Allen.

Q Now, where you don't see any ink— A I believe them to be correct.

Mr. Fallon. I ask that that be stricken out.

The Court. Yes, that may be stricken out.

By Mr. Allen.

Q Have you compared them all? A Yes.

Q And have you found that all appraisals were correct except those where they have been corrected in ink?

By the Court.

Q What he means by correct is whether they correspond with your notes? A Yes, I believe they do.

Mr. Allen. I ask that that be stricken out.

The Witness. I have compared them, and I believe they do.

Mr. Allen. I do not want his belief.

The Court. Yes. Have you compared them and found that they did correspond with your original notes?

The Witness. What is the use of tieing me down to anything like that. If there is a typographical error, I am not going to say that that is right—

Mr. Allen. I move to strike that all out.

The Court. Yes, I will strike that out.

Mr. Allen. Yes, and I ask that the Court direct him to answer that question. That question ought to be answered.

The Court. Yes, that question can be answered, and I think it ought to be answered, in view of your testimony, Mr. Gaddis.

The Witness. I say yes then, yes.

Percy A. Gaddis, cross.

The Court. How much longer are you going to be? I see it is ten minutes past one.

Mr. Allen. Well, we will be half an hour longer anyway.

The Court. Well, then we will take an adjournment until tomorrow morning at ten o'clock.

Hearing adjourned until the following day, November 29, 1922, at 10:00 o'clock A. M.

Wednesday morning, November 29, 1922.

Hearing resumed pursuant to adjournment.

The Court. Now, gentlemen, go ahead. I am sorry to have kept you waiting.

(Hearing actually starts at 11:05 A. M.)

PERCY A. GADDIS, resumes the stand.

The Court. All right, gentlemen.

By Mr. Allen.

Q Mr. Gaddis, the lots within and throughout the area of the Seventh, Eleventh and Fifteenth streets sewerage system are practically all the same size, are they not? A Yes, sir; they are all 25 by 100 lots.

Q 25 by 100 lots? A Yes, sir, with the exception of those that are cut off by the angles, or individuals; or where a few have been merged into one, and they are generally rectangular throughout the whole extent of the city, except that the northwesterly—

Q And the only exception to those are those that are cut off by the extreme westerly part of the city, by the railroad, the westerly and northerly parts? Those

are all of practically the same characteristics, similar characteristics, are they not? A Basically the same, yes, sir.

Q And at this conference when you and the other experts fixed the valuation of these lots, prior to the improvements, did you ascertain that a number of the lots in some instances were owned by the same owners, and possessed what real estate men speak of plottage or continuity? A Read that question, will you please?

(Question read.)

A I did discover that they were owned, a number of them, by the same owner, but in general—generally, did not have the element of plottage in their valuation.

Q Did you determine that—did you determine that in no single instance were there any lots that possessed continuity or plottage value? A It is obvious that many possessed continuity, but it is not obvious that they possessed plottage, because plottage is an element of value created through the condition whereby property has gone through the evolution of being divided into small lots; and then the conditions of the created value and the conditions and requirements of the development of the city necessitate gathering them together again, and that applied usually and almost exclusively to a section that has been developed, and is not an element that should be considered in areas of undeveloped property, or large vacant tracts, especially where there are many such tracts that can be bought. I appeared in the City of Hoboken, and my testimony was—

Q Well, do you think that you are answering my question or delivering a lecture? A No, I am telling you the facts, of course.

Q You are not answering my question.

The Court. Do you understand the answer?

Mr. Allen. No, it is just a lot of talk.

A Ask it again, then.

Q Mr. Gaddis, did you, when you made your appraisal, ascertain the fact that in a number of instances, several of the many lots that adjoined one another were owned by the one owner? A I did.

Q Did you find instances where the whole block was owned by one owner? A I did.

Q Did you find instances where seventeen lots, that is from cross street to cross street were owned by one owner? A I did.

Q Did you give that in making your appraisal of value prior to the improvements, any figures or percentage for continuity or plottage? A I did not.

Q You did not. Did you discuss it? A Yes, the matter was the subject of discussion.

Q And who had the last say on that, to determine that it did not have any continuity or plottage value? A No particular one. It was the concensus of opinion.

Q Yes. Have you ever appraised lots in the City of Hoboken before, where there has been a number of lots owned by one owner? A I have.

Q Have you given it a continuity valuation? A I have.

Q What was the percentage that you gave it for continuity prior to this time? A There is no standard rule or regulation. It is purely a matter of adjustment, dependent upon the circumstances or the location.

Q Well, it has never been less than ten per cent, has it? A Yes.

Q An increase of ten per cent? A In the City of Hoboken?

Q Yes. A Yes.

Q Where and when did you give an estimate of continuity that was less than ten per cent? A I can't recall when.

Q When—can you recall when you ever appraised lots in the City of Hoboken, and put down some allow-

ance for continuity or plottage? A (After a pause.) In the high school block.

Q The Hoboken high school? A Yes.

Q And there you first appraised—made your tentative estimate as to the value of the lots, and then added something for continuity? A I placed in my mind the value of a basic 25 by 100 lot—

Q Yes. A —in the one instance, and then considered the entire thing as the forty thousand square feet, in one group, in the particular instance, there was no division in the property, it was one plot.

Q In one plot? A In one ownership.

Q Yes. A But it had been surrounded by a development that had gone through the evolution that I speak of, and it was the one thing that had not been cut up, so that the owner was entitled to it; he had held it through all that time.

Q So that it is the length of time that a man owns a number of lots together that gives it continuity value? A No, sir.

Q Well, it is the fact that the surrounding lots are—the surrounding lands are built up that gives it continuity? A Yes.

Q All right. A Where? Yes, where the demands require, and the value is created by the necessity for more than the one lot. That is not always the case.

Q Now, these lots, within this drainage area of this sewer, are all similar—of similar characteristics, aren't they? A Generally so, yes.

Q Generally so. Now, what was your basic figure of the estimate of the benefit received by the construction of the sewers, the Seventh, Eleventh and Fifteenth streets? A The basic figure was five hundred dollars per lot—you mean both of them?

Q Both of them, no; the sewer. A No, the sewer was three hundred dollars; the sewer was three hundred dollars.

Percy A. Gaddis, cross.

Q That was the basic figure? A Yes.

Q That was your estimate of the extent of the benefit of a twenty-five by one hundred foot lot, by reason of the construction of the sewer? A That was the maximum.

Q That was your basic figure, wasn't it? A Yes, that was the maximum, because there were instances where I did not apply it, for—

Q It was your basic figure, wasn't it? A Yes.

Q Now, there were instances where you did not apply it? A Yes.

Q And you did not—there were instances where you did not apply it even though the lots abutted on the streets where the sewer was constructed? A Yes.

Q And as an instance of where you did not apply it, would Lot 1 in Block 72 on page 1 of your schedule, Exhibit 8, be an instance?

The Court. 72, yes, adjoining the railroad.

A What do you mean by page 1—are you alluding to my schedule?

Mr. Allen. Just what I said, yes.

The Court. City Block 72, block number—

Mr. Allen. Will you read that question to Mr. Gaddis?

(Question read.)

A It is.

Q Have you answered the question? A You asked me if that was an instance?

The Court. I think he said it was.

A It is—if that is the question.

Q Look at your schedule, page one of Exhibit 8; have you got that? A I have it before me.

Percy A. Gaddis, cross.

Q As against Lot 1 in Block 72 you estimated that the extent of the sewer improvement was $157? Didn't you?
A I did.

Mr. Lichtenstein. May I call the Court's attention and Mr. Allen's attention to this—

Mr. Allen. Sakes alive! Mr. Lichtenstein.

Mr. Lichtenstein. I am going to call the Court's attention to the fact—

The Court. If you have an objection to make, make your objection.

Mr. Lichtenstein. I object, upon this ground: that this witness has not testified concerning the lot in question. This is railroad property, which has been—

Mr. Allen. Oh, forget it. You see, he is trying to straigten this man out.

Mr. Lichtenstein. I am not; and I think I have enough of a reputation to show that. I am objecting—

Mr. Allen. You have done it continuously.

Mr. Lichtenstein. Let me get my objection on the record. We are not trying the New Jersey Junction Railroad cases here so far as I am concerned and the Court is concerned. The New Jersey Junction Railroad Company is represented by Mr. Wall, as your Honor knows, and he entered the appearance for the New Jersey Junction Railroad Company. This witness has not been, so far as we are concerned, interrogated concerning the New Jersey Junction Railroad Company property so far as I am concerned, although it was stated at the opening that this record included the New Jersey Junction Railroad Company property. I do not want it understood, and it has not been understood, and it is not intended to be understood that this wit-

ness is testifying at this time concerning anything in relation to the New Jersey Junction Railroad Company. Now, that is the thing that I desire to call your Honor's attention to—or the New York State Realty Company.

Mr. Allen. Mr. Gaddis has testified to all of his appraisals and estimates in the column that is headed by the name "Gaddis." That is in there.

The Court. And he also has testified that he has compared them with his original notes and that they are correct.

Mr. Allen. Surely I have the right to cross examine this man as to how he arrives at these estimates.

Mr. Lichtenstein. What I meant was this: If Mr. Allen does not consider what the openings and admissions were and what was stated to the Court, he may be strictly and technically correct; but he knows, and your Honor knows, and I know that so far as the New Jersey Junction Railroad Company was concerned it was not intended that this column, so far as his testimony is concerned, should apply. When Mr. Wall comes in he may interrogate this witness, because that has characteristics which they claim are entirely different; I do not know anything about it; I am not concerned with the New Jersey Junction Railroad Company or the other company; and if this admission was strictly interpreted by Mr. Allen as including these entries concerning the New Jersey Junction Railroad Company, it was not my intention that it should apply.

The Court. But they are there. He said he compared them all. He compared everything under the line of "Gaddis" with his original notes and they are correct. Counsel has a right to cross examine him now.

Percy A. Gaddis, cross.

Mr. Lichtenstein. I do not want to interfere with Mr. Wall's case; it was not my intention to interfere with Mr. Wall's case, and I have nothing to do with his case. The New Jersey Junction Railroad Company is represented by somebody else, and it was not my intention to call his attention to any of the items concerning the New Jersey Junction Railroad Company or the New York State Realty Company.

Mr. Allen. Now that Mr. Lichtenstein admits that I am right, may I proceed?

The Court. Yes.

Mr. Lichtenstein. I do not say you are right.

Mr. Allen. Technically right.

Mr. Lichtenstein. I say this record was admitted not for the purpose of including the testimony he would give so far as the New Jersey Junction Railroad Company is concerned.

The Court. I will admit it.

Q Lot 1 in Block 72 is the corner lot, the northwest corner of Harrison and Sixth street, is it not? A It is.

Q It is 25 feet wide in front and rear? A Yes.

Q And it is deeper than the ordinary Coster lot? A It is.

Q The ordinary Coster lots run back 100 feet? A They do.

Q But this Lot 1 runs back more than 100 feet? A It does.

Q And the sewer was constructed on Harrison street, wasn't it? A Yes.

Q And also on Sixth street? A It was.

Q So that this corner Lot 1 in Block 72 abuts the sewer construction on Sixth street and Harrison street? A It does—well, that is really a settlement basin only. I would hardly call it a sewer up at that end. But that is technical. Go ahead. The construction is there.

Percy A. Gaddis, cross.

Q And your basic figure of each lot of 25 by 100 you gave as how much—$300? A $300; and stated "the maximum." You know I put that in; I said "maximum." Generally speaking, yes—normal lots.

Q Now, with this lot you did not give it $300, did you; you estimated it at $157? A I estimated it at one-half the flat base and applied the figures at six cents a square foot.

Q By what process of reasoning did you determine that another lot 25 by 100 that abutted the street where the sewer was constructed received a benefit of $300, and this lot, which was deeper in extent than the other lots and fronted two streets with sewer construction only received one-half of your basic figure? A I took it in conjunction with the continuous trangle, which is an extension of the railroad right of way. Some of the tracks, I believe, actually are on that lot itself.

Mr. Allen. I object to what he believes.

Q Do you know? A I cannot survey the thing. When I was down there it seemed to me they encroached; and without a survey and measurements I could not say for sure.

Q Don't say what you think.

The Court. It is his impression.

A I walked over the ground.

Q Then the reason that you gave Lot 1 in Block 72 only a half of your basic figure was on account of its ownership? A No, sir.

Q On account of the ownership plus the fact that it connected with seven other adjoining lots— A No, sir.

Q —owned by the same owner? A No, sir.

Q What was it then? A Because it was a piece of property not suitable for ordinary development. It did not require the facilities that were put there. I do not

consider that it added any more to its value—that triangle —than the figure I have put on it.

Q I know you did not consider it any more than $157. A I did not.

Q But what was the thing that caused you to determine that? A Because it was not suitable for the ordinary development and did not require those facilities, that was my reason.

Q Then it was suitability for development that influenced you in making your determinations as to the extent of the benefits received by sewer construction? A That was one of the factors.

Q Was that the only factor here? A No.

Q Now these lots, 1 to 8, in Block 72, were not used by the railroad for any railroad purpose, were they? A Not unless the track encroachments on them. I believe it does.

Q Is it not a fact that tracks do not encroach on them? A I won't say it is not the fact. You can't see it and neither do I.

Q Do you say it does? A I do not know. I believe it does.

Q Inasmuch as you do not know that the tracks are on part of this Lot 1 and these adjoining lots, you do not mean to say then, not having the knowledge, that these lots are used for any railroad purpose? A Oh, no.

Q They are mere vacant, empty lots, are they not? A They are.

Q Any one of those lots, Lots 1 to 8 in Block 72, can be sold by this company, can it not? A Possible; certainly.

Q Any one of them could be sold? A I would not say that. It is a question of policy of the company. There is no physical reason why they could not.

Q There is nothing to restrain the railroad Company from selling any of those lots, from 1 to 8, in Block 72, or leasing them, is there? A Not that I can see.

Q And they are not essential to the exercise of the corporate franchise of the company, are they? A No, but they are essential as—

Q You are answering it—"no." And as the railroad is operated and is constructed these lots are not used for that purpose, are they? A No.

Q Now, should I buy Lot 1 in Block 72, I could build a house on it, couldn't I? A No.

Q That is within the range of possibility? A It is not zoned for that purpose.

Q What? A It is not in the house zone. It is the industrial zone.

Q Are you familiar with the zoning ordinance? A Reasonably so. I have the zone map before me, which shows that particular property to be marked for heavy industrial.

Q And you do not think I could build a house on it? A Anything is physically possible, if you are foolish enough to do it.

Q Assuming that I bought that lot and were foolish enough to build a house on it, I could connect up with the sewer, couldn't I? A You could.

Q And then I would receive the same benefit to Lot 1 that Bill Smith receives to Lot 1 in some other block where you have given him a basic estimate of $300 for the same assessment? A Substantially so.

Q Then your estimate of $157 for Lot 1 in Block 72 is based upon the fact that you considered the present use and the future use of the lots? A Present use, no; future use, to some extent. But there is no present use.

Q Nothing but the fact that it is an empty, vacant lot. Now, then, why did you cut your basic estimate of $300 in half? A Because it is not reasonable to suppose with the knowledge that I have of Hoboken that would ever be used for a purpose that would require that sewer. Do you want to know what it is suitable for?

Q No. A All right.

Q Then your estimate is based upon what you think this land can be used for and should be used for— A No.

Q —and probably will be used for? A No.

Q Well, how have you stated it then, if that is not so? A Based on my judgment of the benefit to the lot.

Q How did you base that as being one-half? A Just my judgment.

Q What is your judgment based on? A On years of experience and what I believe to be a degree of common sense and knowledge of that locality.

Q You have not had any long years of experience in measuring benefits, because you have testified that you never had the slightest, except to pay a bill in Jersey City, and you have never measured benefits before, have you—benefits received from sewer construction? A Not in the position of an assessor, not as an assessor would, no.

Q In any manner, have you ever, prior to your retainer in this case, estimate benefits received from sewerage construction? A Yes.

Q You have? When was that, and where? A Well, in an instance in Jersey City that I recall to mind, on Sixteenth street.

Q That is the only one; that is the one you do not want to disclose where it is? A No; I can give you the lot and block; I have the contracts in my pocket, of where it was sold after it was done.

Q Did you ever go over a matter of sewer improvement prior to this time and estimate the benefits? A Not in this manner.

Q In any manner? A Yes.

Q In what manner? A I may have been consulted as to the salability of a person's property, what it would cost them to make the improvement and what they would be likely to get after their improvement were made.

Q When did you ever do that before—estimate benefits? A In the manner I have described. It is common, everyday practice; every few months, or few weeks, some-

one will come in and discuss it: "Should I do this; should I apply for improvements?" I handled various estates, vacant and other property, and that requires such discussion.

Q Isn't this the first time you have ever estimated benefits for sewer construction? A In this manner, yes.

Q In this case you guessed one-half for this Lot 1, is that right? A It is not right.

Q You estimated one-half; do you like that better? A It sounds better, and is better. It is more expressive.

Q Why is it more expressive? A Because it conveys the meaning and the thought I had in my mind.

Q What did you do in determining that Lot 1, of a greater depth than the ordinary 100-foot lot, only received a half the benefit of your basic figure, other than to guess at it? A Because I considered primarily location, and then use, or probable use, limited or otherwise.

Q Location. Is Lot 1, on the opposite side of the street, in Block 73, assessed? A Yes, sir.

Q Did you give Lot 1, on the opposite side of the street, an estimate of the extent of the benefit received from the sewer? A If that is one of the clients you represent, yes; if not, I did not say anything about it.

Q Can you say whether you did or not? A Give me the block number, and I can tell you in a minute.

Q 73; Lot 1 in Block 73. A 73?

Q Yes. A I will tell you in just a moment. I did give it a benefit; yes, sir.

Q What was that? A I took it in connection with the entire block; placed a benefit of $5,100 on the block.

Q How much for the lot? I asked you.

Mr. Lichtenstein. Get your other little sheet, Mr. Gaddis.

A I placed a benefit of $300 per lot on that block.

Q So that as to Lot 1 in Block 73, on the east side of Harrison street, you determined that the sewerage benefit was $300, your basic figure, is that right? A That is right.

Q But just on the opposite side of the street a lot that is deeper— A And connected—against the railroad.

Q —running back to the railroad— A Yes.

Q —is only benefitted to the extent of half a lot on the opposite side? A That is right. True.

Q Why did you guess a half; why didn't you make it a quarter, or three-quarters?

Mr. Lichtenstein. I object to the statement that he guessed.

The Court. Objection sustained.

Q Why didn't you estimate it a quarter or three-quarters? A My best judgment.

Q Why wasn't your best judgment three-quarters or one-quarter or five-eighths or seven-eighths or some other fraction? A Because as a result of my experience and study I believe that to be the best figure. It is substantially the figure—one-half the figure, one-half the benefit, of the other side.

Q Now, go across the street and take Lot 18 in Block 64. A You are picking corner lots.

Q Yes; on the opposite corner of Sixth street; Lot 18 in Block 64. A $300 was my figure.

Q And yet Lot 18 in Block 64, just opposite on Sixth street, you estimate the improvement to be worth $300 to that lot? A I do.

Q Now, take Lot 17 in Block 65. A The figure the same.

Q $300? A Yes, sir.

Q So with these four corner lots, that is four lots on the corner of Harrison and Sixth street, your best judgment, from your many years of experience, causes you

to determine that on three of the corners, where the lots are only 100 feet in depth, the benefit that they have received from this sewerage construction is $300 each, but with Lot 1 in Block 72, where it is deeper than the other lots, you consider that has only been benefitted to the extent of $157, or one-half of your basic figure? A I do, due to its location—the difference in them.

Q Now, what is there about the location that causes you to differentiate between these four corner lots? A One is directly tied up to the railroad and part of the railroad property and really substantially a portion of its right of way; not suitable, not benefitted; it does not require the facilities and could not use the facilities that the other place could.

Q You think then from your experience that Lot 1 is part of the right of way of the railroad substantially, as you say? A Substantially so. It is an extension of it; a little surplus land outside of the right of way.

Q Surplus vacant land outside of the right of way? A Yes; practically outside of the right of way.

Q Now, turn to Block 86. Lots 1 to 16, Block 86, face on Jackson street and lie between Eighth and Ninth streets in the City of Hoboken, do they not? A I think so. Just one minute. They do.

Q And one of these sewers was constructed in Jackson street and one was constructed in Eighth street to the flush tank there adjoining the railroad? A Yes.

Q And one was constructed in Ninth street to the flush tank adjoining the railroad? A Yes, sir.

Q What was your estimate of the benefit Lot 1 in Block 86 received by reason of this sewer construction that was built in Eighth street and Jackson street? A $258 apparently.

Q $258. Lot 1 is deeper than 100 feet, the usual Coster lot? A Yes.

Percy A. Gaddis, cross.

Q It is 130 feet in depth according to the map, is that correct? A I will have to look it up before I can answer.

Mr. Besson. Page 3.

A The depths are not on the schedule.

Mr. Lichtenstein. It is right on the map.

A Of course whatever is on the map is correct.

Q Why did you estimate that Lot 1 in Block 86, which was 130 feet in depth, received less than your basic figure of $300, to wit $258? A The intention was to place on that and the rest of block—

Q Why did you do so? A I am answering your question. My intention was to place on that lot and the rest of Block 16, the rest of the lots in Block 16 in their entirety, a base of 12 cents a foot. That seems to be a mistake in computation. The next lot is a trifle over the base, as that is deeper, and going right straight through is the same. The base was 12 cents a foot, or $300 a lot.

Q Is your answer then that the estimate as it appears on page 3 in Schedule 8 is a mistake? A Yes, sir.

Q Incorrect? A Incorrect, and should be corrected to the base as I have stated, as you will find the computations in the rest are. It is clearly an error. There was no intention to make it less than the other lots.

Q But you did make it less. A I say it is in here. It is a mistake.

The Court. And should be corrected?

The Witness. And should be corrected.

Q What do you make it now? A I take the maximum figure as that is a fine location for industrial land. Now with a rail connection up to grade, and partly—

Percy A. Gaddis, cross.

Q What is your estimate now? A I said 12 cents per square foot, a base of $300 per lot.

Mr. Lichtenstein. How much is that?

A I will give you the area in a minute.

Mr. Lichtenstein. 130 feet by 25 feet.

A It is not square. I have the area in the schedule here, which I can get in a moment—no, I haven't the area here.

Mr. Lichtenstein. Haven't you got it on the margin?

A Yes. That should be $378 instead of $258.

The Court. That will be corrected on all the books.

Q Then your method of making the determination of $378 is applied for the first time now that I have called this to your attention, isn't it? A My method, no, sir. Won't you kindly take the whole 16 lots? You will see it is the only one of the sixteen there is an error in.

Q The first time you have fixed an estimate on Lot 1 in Block 86 is now when you are on the witness stand after I have called your attention to your mistake? A No, sir; distinctly no.

Q When did you do it before? A At the time this was made up, and it slipped through as an error. If there are any others I want to correct them and confess them.

Q This morning when you were asked to fix the proper estimate on it, correcting the figure $258, did you not pursue the method of multiplying the area by 12 cents a foot? A I did, surely.

Q Where did you get 12 cents a square foot from? A I tell you, my base was $300 a lot, and if you divide 300 by 2,500 you will find it is equal to 12 cents, so I

have put the maximum base and a little over it on account of the extra width.

Q So that 12 cents a foot by the area is the way you have made your determination of benefits? A No; the way I have made my base for that particular block, being an odd shaped block.

Q In all the even shaped lots that is the way you have applied your base, is it not—12 cents a square foot? A It is the same thing as saying $300 a lot.

Q In other words, for you to get $300 you had to take 12 cents and multiply it by the area of an ordinary 25 foot lot? A Either way.

Q Or divide by the number of feet to get your 12 cents? A Yes.

Q Which method did you pursue, to fix three hundred first or 12 cents a square foot first? A I fixed the three hundred first as my base.

Q Did the other experts join with you in fixing the $300 first? A I do not think I agree with any of the other experts. I think our judgment differs slightly.

Q Did the other men first determine the basic figure for the lot and then divide by the area, as you did? A I do not know what was in their minds.

Q You had conferences with them? A Yes; but I did not ask them the details of their method of applying their figure. They had a base and I had a base. I regarded mine, subject possibly to an error or two amongst 1,600 lots.

Q Why, if you got together and conferred and heard the last word on the subject, in your office, in determining the valuations of the lots prior to the improvement—why didn't you do the same thing in fixing the amount of the benefits received from the construction? A I do not know if it was necessary or called for.

Q Why didn't you? A I do not know that I can give any satisfactory answer to that, why I didn't—be-

cause we wanted to express our own judgment. Our judgment on that was not subject to change. I do not mean exactly change, but subject to modification and so forth.

Q Your judgment as to the valuation of the lands prior to the assessment in each and every instance—
10 prior to the construction— A Excepting the railroad—the New Jersey Junction.

Q In each and every instance except the property of the New Jersey Junction Railroad your judgment agreed? A They did.

Q They are all similar? A Yes, sir.

Q That is, you and Mr. Singer and Mr. Meyer and Mr. Morrison? A Not Mr. Ryer.

Q And not Mr. Ryer—you and the gentlemen I have named agreed in this tabulation of figures showing your
20 appraisals of property prior to the improvement? A We did.

Q You agreed as to the amounts? A Yes.

Q Exactly? A Yes.

Q To the penny? A To the even dollar per lot.

Q Even to a penny? A Yes; strictly so.

Q Strictly so. Doesn't that almost seem uncanny to you?

30 *Mr. Lichtenstein.* I object to that.

The Court. I sustain the objection.

A It seems humorous to me—your way of stating it.

Q It does seem humorous? A The way you have stated it.

Q But while you could agree as to the values of property that you had not seen until after the improvement, to the penny, you could not agree as to the amount of the benefits, could you? A We did not try to.

Q You did not try to do that? A Certainly not.

40

Q Were you advised not to? A There was no advice on the subject at all.

Q So your method in fixing the amount of the benefit for sewer construction was to take your base figure and apply that according to area? A To such lots as I thought it applied.

Q You applied that to all lots except those that were on the railroad? A I did not make any such statement.

Q Isn't that a fact? A I do not think it is. The schedule will speak for itself.

Q What lots did you apply it to? A Well, there are sixteen hundred lots under appeal, and I will read each one and tell you if you like.

Q Oh, no; we would not want you to do that. I think I will get at another one. A I think you have picked out the high spots.

Q Take on page five of the schedule Exhibit 8, Lots 1 to 14 in Block 9—Lots 1 to 4. A Northeast corner of Adams and Eighth.

Q Northeast corner of Adams and Eighth street, Lots 1, 2, 3 and 4 in Block 41 are Coster lots, 25 by 100? A Right.

Q Facing on Adams street? A Yes.

Q And Adams street had a new sewer constructed in it? A It did. You say it had a new sewer?

Q It had a sewer constructed as part of this improvement? A It is assessed for sewer benefits; yes, sir.

Q Your estimate of the extent of the benefits those four lots received from the sewer construction, is what? A Nothing.

Q So that with those lots, those four lots, you did not apply your basic figure of $300, althought they are 25 by 100? A I did not.

Q Now, what was your reason for determining that other Coster lots 25 by 100 should receive a benefit to the extent of $300 each, and these four lots facing on the

sewer, each 25 by 100, received nothing by way of benefit? A For the reason that there was a large brick sewer there before and they got no additional facilities by the reconstruction or absorption of that in the system, whichever were done—in the new system.

Q So that where there was a brick sewer—you say there was in this case? A I understand there was a good sewer there. I have the map here; I can tell.

Q Prior to your fixing your estimate on these four lots as nothing—nil—had you examined the construction of the sewer in that street? A No, sir; for the construction was not visible; but I did have the former city engineer's map, which is an official map showing what sewers existed and the sizes of those sewers, before me—that was Mr. Obreiter—and I took that into consideration. That was why I did not place any value on that.

Q So that you got the information you had from some — A Official source.

Q Was it official? A Yes.

Q You got the information that you had from some official source that there had been a sewer there and you then determined that these lots received no benefit? A I did.

Q Then the basis of your determination is that the City of Hoboken once having constructed a sewer, no further, second, assessment could be levied upon—

Mr. Lichtenstein. I object to that.

Q —those lots that had previously paid an assessment?

Mr. Lichtenstein. I object.

Q Is that the reason? A No, sir.

Mr. Lichtenstein. I object to it upon the ground that this witness is not called upon to make assessments. That is a matter of law.

Mr. Allen. He has said that by reason of the fact that he saw on some official record that there had previously been a sewer constructed in that street—

The Court. I will let his answer stand. He said "No."

Mr. Lichtenstein. He said there was no benefit from it.

The Court. He has answered the question.

Q How did you measure that up to see that the construction of the new sewer did not give this lot any benefit—or these four lots? A It was my judgment.

Q It was not based on anything was it; you did not see the sewer? A No, sir; it was beneath the ground.

Q You did not go down it? A I did not take off any manhole there, as I did in some other instances.

Q And you did not consider, and you did not investigate the construction of that Adams street sewer, did you? A No, sir.

Q And you never investigated the condition of the old box sewer prior to the construction of this new sewer, did you? A No, sir.

Q And even if you had you would have not been able to make any determination of it, would you; you are not a sewer man or familiar with the construction of sewers, are you? A No, sir.

Q Not an engineer? A Only in the salability of the property before and after—to that extent I am familiar.

Q But you are not an engineer? A No, sir.

Q You would not know whether a sewer had outlived its life and did not function or not? A No, sir.

Q You could not tell that? A No, sir.

Q So you did not know what the condition of that old sewer was in Adams street prior to the construction of the new sewer, did you? A No.

Q But just because you found out that an old sewer had years ago been built in Adams street, that was what

influenced you in determining that these lots received no benefit? A Primarily; yes, sir.

Q By reason of the— A Primarily, yes.

Q What is the secondary reason then if that is the primary one? A I do not know if I can define any other, only experience and judgment.

Q So you are limited then in giving a foundation for your estimate of "nothing" on these four lots, to the fact that there had been a sewer constructed in that street some years ago? A That there was a large, substantial sewer in existence there at the time the work under assessment was constructed.

Q Oh, you won't go that far, will you, Mr. Gaddis? A Say it was there, then?

Q Yes. A Certainly.

Q You will say that at the time of the construction of the new sewer on Adams street, that you had knowledge there was then existing a sewer in that street, would you go to that extent? A Do you mean to say that I personally knew it before, as at the time?

Q Yes. A No; but I did not know it was as of the time, from investigation afterwards.

Q Mr. Gaddis, you do not know whether or not at the time the Seventh, Eleventh and Fifteenth street sewer system was built—whether or no this box sewer had sunk and was of no use, do you? A No; I do not.

Q Then if it had sunk and was of no use and the new sewer should have been constructd, would that change your estimate of "nothing?" A No.

Q It would not? A Because I believe they had ample facilities, and the salability of the lots was just as great with that there.

Q You think they had ample facilities if the sewer had sunk so it could not be used? A No, as a matter of maintenance it should be repaired, of course.

Q Suppose the city determined not to repair it, but it was advisable to build a new sewer? A As a matter of law, and beyond my ken to pass on.

Percy A. Gaddis, cross.

Q Would you still think that if the old sewer had sunk and was valueless for sewerage purposes and the city determined to construct a new sewer—would you still stick to your determination that these lots had received no benefit from the new sewer? A That would influence me somewhat if I knew that fact.

Q Well, you hadn't any information one way or the other, had you, at the time you estimated "nothing?" A Yes.

Q You had no knowledge of your own as to whether that old sewer was in existence or whether it had sunk, or whether it was functioning, had you? A As to whether it had sunk or was functioning?

Q Yes. A I had some, but I do not recall all the facts in relation to it. I had before me the Fuertes report, which of course mentioned that. I had the able report of the officials of the City of Hoboken, Mr. Burhorn, Mr. Laverty and others, as to the value of the sewers existing throughout the city, as well as the streets, and so forth.

Q What information did you have before you when you determined these lots had not received any benefit from the new sewer in Adams street—what, I ask you, did you have before you from which you can say whether or no that old sewer in Adams street had sunk or was or was not functioning? A I had those reports before me.

Q Will you tell us what report you had before you that I may check it up and see whether it gave you the information you wish to claim you possessed—what report gave you any information as to the condition of that old sewer on Adams street? A I do not remember any detail in relation to that. At the time I passed on it I dismissed it from my mind and went to the next investigation. There were three distinct sources of information I had. There was the map of Obreiter, which

was official, the report which you had of Mr. Fuertes; and the valuations of improvements in the city.

Q None of those would give you the condition of that Adams street sewer at the time of this improvement, would they? A I think not entirely.

Q No; then you had nothing before you that would give you any information one way or the other as to the condition of that old sewer and the advisability of building a new sewer? A I cannot recall now what I had before me.

Q No. A Besides that; I remember those three things.

Q And they had nothing to do with the condition of the old sewer and would not give you a particle of information about the condition of that old sewer, whether it had sunk or was functioning? A The condition in itself would not possibly be divulged there.

Q No—not possibly. A Not probably.

Q It was not divulged? A Oh, I cannot say that. The one that would be most likely to divulge the condition—most likely—would be Fuertes.

Q Now, after all this sparring with me, can't you tell the Court what information you obtained that would justify you in making any determination as to the condition of that old sewer? A I can add nothing further to what I have said.

Q You cannot add anything further. And the extent of it is that the only information you ever got was these three reports that did not tell you one solitary thing about the then condition of that sewer? A No, I can't say that.

Q So then you had no information as to the condition of that old sewer on Adams street? A If I go through a section and find there are houses on it and developed and that they are actually draining and that there is a manhole in the street, and so forth, those are all evidences of construction and would affect the salability of a property.

Percy A. Gaddis, cross.

Q Do you know that a new flush tank was built at Adams street and Ninth street to operate with this new sewer on Adams street facing these lots where you have placed "no benefit"? A I had evidence before me that such a condition existed, that flush tank was there. As to whether it functioned or not I do not know. Some other flush tanks I did know about.

Q You know this flush tank was built there? A Surely; it was there on the map and there is no reason why it should not have been.

Q And although you knew there was a flush tank there you still determined that these four lots— A I had the pleasure of going down in a couple of flush tanks—

Q Just a minute. Let me finish my question. You can answer it and then you can take until Doosmday to talk further so far as I am concerned—if you think your talk is worth anything. A All right.

Q At the time you determined that these four lots 1 to 4, Block 91, received absolutely no benefit whatsoever from the construction of this sewer, did you know that a flush tank had been in this sewer construction, built to operate—for the purpose of operating in connection with this sewer on Adams street and Ninth street? A Yes, sir.

Q Now, on page 10 of Exhibit 8: Did you estimate that Lot 1 in Block 97 had received no benefit? A No—97? Pardon me. I was looking at Block 92, which is also on this same page.

The Court. Lot 1, Block 97.

A Received no sewer benefit, do you mean? Do you mean sewer benefit?

Q Yes. A I did not.

Q Do you mean that you estimated that it received some benefit or no benefit? A I gave it a benefit of $230.

Percy A. Gaddis, cross.

Q Will you look at this page 10, down at the very bottom? A The fifth line.

Q Lot 5 in Block 97. A You asked me Lot 1. Do you want to change your question?

The Court. Lot 5; that is what I was looking for.

A If you change your question—no benefit to Lot 5.

Q Lot 5 received no benefit? A Right.

Q Now, Lot 5 adjoins Lot 4? A It does.

Q And it is the same width and size? A It is.

Q As Lot 4? A Yes.

Q It is the same width and size as Lot 3? A It is; it is a standard lot, 25 by 100.

Q You determined that Lot 5 received no benefit? A I did.

Q Did you determine that Lot 4 received some benefit? A I did.

Q How much? A $200.

Q Now, if Lot 4 received in your opinion a benefit of $200, how do you explain your judgment that Lot 5 received no benefit? A Very easy. A difference in situation.

Q Tell us how, easy. A It has no direct sewer connection. The sewer is not in front of the lot; there is a large flush tank blocking the street that could be gotten around very readily from Lot 4.

Q Then it does not block it if it could be gotten around very readily? A I said from Lot 4. I did not say from Lot 5. You heard what I said, didn't you? Lot 4, you could get around it. The tank is not in front of it. Now, Lot 5 would come under the same condition as was brought out in the long cross examination you gave me before—a triangular plot of the railroad.

Q Is it your idea that a man holding Lot 4, while there is no sewer in front of his lot, could, with the municipal

consent, build a sewer out into Tenth street—connect with the Tenth street sewer? A He could, yes.

Q And is that the reason you estimated the benefit he received for Lot 4 to be $200, because he could connect with that sewer? A Certainly; he had a sewer in front of him; he did not have to go to Tenth street.

Q Lot 4 had a sewer in front of it? A Surely; unless my information is wrong, it is so platted on the map, which I have here, which is carefully laid out; 1, 2, 3 and 4 have a sewer in front of them.

Q Do I understand that the reason for your estimating the benefit to Lot 4 by reason of this improvement is $200 is because there is a sewer in front of it? A It can actually make physical connection readily; and I have not placed a maximum on it, because it does not do that benefit to the lot. I do not consider that block is benefitted to the extent the other blocks are, especially the lots north of there continuing on from 5 to 16.

Q Is the reason you fix $200 on Lot 4 as the amount of the benefit because the sewer is in front of that lot? A Because in my judgment that is the maximum which it would be to that lot.

Q Tell us why you determine that to be the maximum to Lot 4—$200. A Due to the situation of the lot.

Q What is the situation of that lot? A You can see it on that map. It has not any full street in front of it; it is just a little triangular butt end.

Q Is it because there was a sewer in front of Lot 4? A The sewer is there. My judgment was that the benefit was $200 to that lot. I did not give it as much, of course—

Q Do you think there is a sewer in front of it? A My information is that there is a tank in front of it—we are talking of Block 97, aren't we?

Q Block 97, Lot 4. A There is your connection (indicating); here is your tank (indicating).

Percy A. Gaddis, cross.

The Court. On his map it is right in front of Lot 4.

Q So, by reason of some paper you possess, which shows the tank in front of Lot 4, you determined that Lot 4 had been benefited to the extent of $200? A Not because there was a tank in front of Lot 4, but because the sewer system to the best of my information extended to in front of that lot. That was the last lot you could make physical connection to.

Q By going off in the front? A You could reach it.

Q What is the paper you are looking at which shows a flush tank in front of Lot 4? A A map of the New York Central system, New York, New Haven & Hartford, showing the West Shore—

Q Who prepared that? A The engineers of the railroad.

Q Did you check it up to see whether it was correct? A No.

Q All of your estimates then are based upon the location of sewers and tanks which you took from this paper which is now in front of you, which was prepared by the engineers of the New York Central? A No.

Q Well, in fixing your estimate of $200 on Lot 4 in Block 97, you did use this map, didn't you? A I had it before me as one of the things I considered.

Q You did not use the official assessment map, did you? A Let's see what it looks like now.

Q Is this a reflection, what you are looking at now? A It looks as if you could see much on it now.

Q Did you ever see this before—Lot 4, Block 97, which I am pointing out to you now? A I have a copy of that—

The Court. Just answer the question.

(Question repeated.)

The Court. Meaning the assessment map, I presume.

Q Did you ever, in the making of your estimate of benefits that the various lots received—did you see Lot 4 in Block 97 on the official assessment map when you made the determination of $200 as against that lot? A Yes; I had those in my possession for nearly a year, those maps.

Q Did you examine the location of Lot 4 in Block 97 on the official assessment map? A Necessarily examined all of them.

Q Necessarily did? A Surely.

Q Then, if you did, did you not see there was no sewer constructed in front of Lot 4? A I certainly did there.

Q So now you see Lot 4 in Block 97 on the official assessment map has no sewer in front of it, do you say—do you want to change your estimate of $200 and make it nothing? A No. I think it would be fair to merge it—taking the average of all four—it would be all right as it is; the street actually reaches that on paper.

Q Then the principal on which you would fix your estimate is that the owner of Lot 4 could, with municipal consent, connect with the sewer at Tenth street. Is that the reason for giving those Lots 1 to 4 some merged benefit? A It is convenient to do so, yes.

Q That would be the only reason? A No.

Q What would the other reason be—these lots not abutting on the sewer? A If the map is correct, you see the Jersey City line and a portion of Jackson street as delineated on that map exists as shown there—it is possible to come in and around in front of these four lots readily. The others are inaccessible and only convenient and suitable for manufacturing purposes or an extension of the railroad holdings. I allude now to Lots 5 to 16 in Block 97.

Percy A. Gaddis, cross.

Q You have not answered my question at all. Now that you see that Lot 4 in Block 97 on the official assessment map does not abut on a street where a sewer was constructed, now that you see that—do you? A I see it; yes, sir.

Q Upon what principal would you estimate that Lot 4 received a benefit of $200 from the construction of the Seventh, Eleventh and Fifteenth street sewer system? A On the ground that it was a plot that could be salable and used for general purposes—

Q Lot 4? A Part of a plot that could be used for general purposes. It is only 75 feet from the corner.

Q Why do you say Lot 4 is part of a plot? A I tell you it is all vacant—it is all part of a plot, for that matter.

Q Don't you know that Lot 4 is not part of any plot? A It depends upon your designation of a plot.

Q Don't you know that the Coster map was filed—that on the Coster map all this area of empty land was divided up into lots 25 by 100 and given a number? A I do.

Q And that taxes have been assessed in accordance with lots, lot numbers and not plots? A I do.

Q Isn't Lot 4 still at lot? A It is delineated as such, but—

Q It is on the official assessment map as a lot, isn't it? A Yes.

Q It adjoins Lot 3 on one side and Lot 5 on the other side? A It is part of lots in a single ownership 100 feet square, if the lots were turned the other way, which is a logical thing to do. There is no law in Hoboken against it. And fronted out on Tenth street, you could go right out and have no trouble to connect with the main sewer.

Q Then what governs you in making your estimates of the amounts of benefits that have been received for sewerage purposes in the City of Hoboken is the con-

tinuity of ownership in some instances, is that right? A In some instances, yes.

Q In those instances, then, the fact that one man owned Lots 1, 2, 3 and 4 influences you in making up your estimate? A To some extent, yes.

Q And the fact that he could in the future turn his lots around so that if he continued to own 100 feet each way those four lots would face on Tenth street instead of Jackson street? A Right.

Q And that causes you to determine a figure less than your basic figure, your basic average of $300, for sewerage purposes? A Not because it is held together or anything of that kind, but because of the location, as the lots are now laid out, and that is the way I found them, and that is the way they are assessed. Those lots are in the interior, on a butt-end street. They are not accessible at the present time; but I had in mind that it was possible without expense to turn them that way.

Q So you have considered accessibility? A Always.

Q So that as far as the sewer construction is concerned the accessibility of the street influences you in your estimate? A Yes, sir.

Q Now, couldn't a person reach Lot 4 on Jackson street? A They could if the map is correct as shown there—the Jersey City line—it would be another municipality—it crowds very close there.

Q Do you think there is a wall there where that line is built? A No; there is no more a wall than there is at the equator.

Q Do you know whether that street is paved there? A I do.

Q Is it? A It is not.

Q Then is the amount that you estimate based on the fact that that street, Jackson street, has not been paved in front of Lot 4? A No.

Q Now, if Lot 4 you estimate has received a benefit of $200, why do you say that Lot 5 has received no bene-

fit at all? A Because it is too far away to be materially benefited. It is a part of lots in the same situation as the triangle that I testified to before; it abuts, adjoins railroad right of way and is merely substantially surplus right of way and would be suitable for a station more than anything else.

Q Then you consider the suitability of Lot 5 for some particular purpose in the future in determining that it received no benefit? A I have to consider its possibilities—and probabilities.

Q Now, will you take Lots 2 to 7 in Block 152, which appear on page 11 of Exhibit 8?

Mr. Lichtenstein. Don't look at that map; look at this map that he is referring to.

Q Now, will you look on page 11 of Exhibit 8 and tell us if you do not estimate that Lots 2 to 7 in Block 152 received no benefit from the sewer construction? A I did.

Q Now, Lots 2 to 7, they have one owner, haven't they? A They have.

Q Now, in a previous instance, where lots were owned by one owner, you thought they had an advantage over an individual lot, didn't you? A Sometimes, yes.

Q But in this instance the fact of joint ownership of this entire plot influences your mind to operate differently, doesn't it? A It does not. That was not an element in that instance.

Q Why do you determine that Lots 2 to 7 received no sewerage benefit; why didn't you apply your 12-cent-a-square-foot base? A Because there was a former sewer there; they had facilities for many, many years.

Q Now, will you speak from your own knowledge? A Yes.

Q You are speaking now from your own knowledge? A Yes, sir.

Percy A. Gaddis, cross.

Q What sewer did Lots 2 to 7 have prior to the construction of this new sewer? A Well, the old Clinton street sewer was there for many years.

Q Clinton street? A Yes; and also Seventh. Clinton and Seventh streets were both sewered.

Q Lots 2 to 7 face on Grand street? A Oh! On Grand? Well, the same condition exists in Grand.

Q There was an old sewer there? A Yes.

Q Do you know the condition of the old sewer? A No.

Q Do you know whether it was necessary to build this new sewer? A No.

Q Do you know that a new sewer was built? A I believe so, yes.

Q And not knowing anything about the previous condition of the old sewer at the time the new sewer was built, just that one fact that a sewer had been built there years ago causes you to say that these lots received no benefit at all—is that your answer? A No; the same conditions would apply as to the former testimony—

Q What is the reason for your estimating nothing as the amount of the benefits of Lots 2 to 7 in Block 152? Explain all of them. A Primarily, that they had facilities before and now have a replacement.

Q You say that is your primary reason? A Yes.

Q Have you any other? Give them to us. Give us your reasons for estimating no benefit whatsoever on Lots 2 to 7 in Block 152—will you limit it to the fact that there was a previous sewer on Grand street, the condition of which at the time the new sewer was built you knew nothing of? A Same condition as to former testimony on the same lots in another block you were giving me.

Q Answer this question. A I say it is the same.

Q Will you limit it to that? A No; I won't limit it.

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Q If that is not the only reason, give us the additional reason. A If you will kindly read my testimony over again rehearsing the general conditions I had before me, knowledge of the territory, and so forth.

Q Mr. Gaddis, it is a fact that you estimated Lots 2 to 7 in Block 152 as receiving no benefits whatsoever from the construction of the new sewer? A Right.

Q You have said your primary reason for making an estimate of nothing by way of benefit was because of the fact of the old sewer being constructed in Grand street? A There being an existing sewer previous. That is what I said.

Q Have you any other reason that you assign for your determination there was no benefit on those lots? A No direct, definite reason other than judgment and general experience and the salability of the property before and after.

Q Then you have taken into consideration in making your estimate of the benefits, the salability of the property, is that right? A I have taken that into consideration, surely.

Q That is one of the elements on which you base your judgment? A Surely.

Q And you knew nothing about the condition of that old sewer on Grand street or whether there was any necessity on the part of the city to construct a new sewer? A Other than such as I learned from investigations—reading of reports, and so forth, heretofore referred to.

Q Well, the reports you refer to did not give you any information as to the condition of the sewers, did they, at the time of the new construction? A The reports must speak for themselves.

The Court. Did they give you any information?

A They gave me light on it.

Q What light? A I cannot say what particular one. In reading a report you get your impression and form your judgment and you pass on to the next.

Q Do you know of your own knowledge what was the condition of the old sewer on Grand street, as to whether or no it would take surface water at grade prior to the construction of the new sewer? A I do not.

Q Do you know whether it was sunk? A I do not.

Q Now, if it was sunk and the new sewer was to be built and should have been built, do you still say that those Lots 2 to 7 did not receive any benefit from the new sewer? A Yes, I do. I think it should have been repaired.

Q When you say this do you— A I mean what I say.

Q Do you mean that upon the assumption that the old sewer in Grand street had sunk so that it did not function and had settled so that it would not take surface water at grade, and so that it was necessary to build a new sewer in Grand street—do you still determine that Lots 2 to 7 received absolutely no benefit whatsoever from this new construction? A No. On that assumption as stated and pictured by you, they would have no benefit.

Q Then if I am right in the drawing of my picture, there would be some benefit? A Undoubtedly.

Q And your figure of "nothing" would be wrong—if my picture is correct? A Correct.

Q Now, did you make any investigation before you determined "nothing," to find out what was the proper picture of the condition of that sewer—the old sewer? A Why, no; it was not necessary.

Q It was not necessary? A Not to do that. There was an existing sewer. I assumed it had functioned for many years.

Q Did you say it had functioned, or you assumed function? A It had.

Q At what time? A At some period of its existence.

Q When it was originally built? A Yes.

Q And there was nothing for you to determine as to the condition it was in when the new work was put down? A Unless I knew it was notoriously inadequate—and I did not have any information along those lines.

Q Nobody told you that? A No.

Q Did you make any effort to find out whether it was adequate? A I did.

Q What investigation did you make, or what inquiry did you make to find out whether that old sewer had stopped functioning and had sunk? A Reports going 'round and around, and knowing that the proposed—I did not know about there being any flooded condition—

Q Did you go to this property on Grand street between Seventh and Ninth streets to examine the condition of that old Grand street sewer? A Oh, I could not view that, because that was non-existent when I went there.

Q No; when you were retained the old sewer had been ripped out and the new construction was there? A I do not know if it was ripped out or laid alongside of it. The new was presumably there.

Q And you do not know whether the old sewer is even there or not? A I do not.

Q And the only information you got upon which you base a determination of "nothing" for sewerage benefits on Lots 2 to 7 is what you got out of a report that showed years ago a sewer had been constructed on Grand street? A That was the primary reason.

Q That was all? A No; it was not all. I object to that.

Q Well, tell me all. A I have told you all, so far as I could.

Q Tell me once more. I do not think you have told me all. You say you looked at a report of what sewers had been built in Hoboken and another report that showed

their appraisal. A That they were considered of value at the time this work was started?

Q Yes. A To the city, in their official records?

Q Yes; an appraisal. A A valuation of that work made at the request of the city and to the city.

Q Is there anything else you can tell me that gave you any information as to the condition of that old sewer? A Not that I can recall now.

Q Let me just ask you this: "You say you studied these reports; among them was the report of Mr. Fuertes, the engineer? A Engaged by the city to prepare—

Q From which the outline of this Seventh, Eleventh and Fifteenth street sewer system was drawn? A I had it in my possession. I read it. I did not give it a careful, thorough study. I am not capable of making that or appreciating it.

Q You admit that you— A I admit that I am not capable of passing on an engineer's report. I can get such information as a layman, reasonably intelligent and experienced along those lines, would get from such a report.

Q With your knowledge and with this reading—whether it was careful or whether it was cursory—of the Fuertes report, will you tell us now whether the conditions—whether the Fuertes report determined that the old sewer on Grand street between Seventh and Ninth had to be replaced by a new sewer? A I do not know.

Q You do not know that? A Not from memory.

Q You do not know whether it did or not? A I do not know from memory, no.

Q Now, take Lot 1 in Block 153—the northwest corner of Seventh and Clinton streets. Your determination was that lot, 25 by 100, received no benefit, was it not? A Block 153, Lot 1?

Q Lot 1 in Block 152—the same block? A Oh, you are talking about the same thing again? Lot 1, I do not

know. That is not a subject of appeal. I gave it no attention. I thought you were passing to the next block.

Mr. Allen. Just withdraw that question, please.

Q Lot 7 in Block 153. A That is the easterly side of Grand street?

Q It faces on Clinton and Ninth on the assessment map.

Mr. Besson. Lot 7, a big lot.

Q Did you not, on page eleven of Schedule 8, determine that Lot 7 in Block 153 received absolutely no benefit whatsoever from the construction of these sewers? A I did, for the same reason as in the last instance.

Q Now, let's see; there you have a plot of 100 by 100? A Yes, sir.

Q And the owner can turn the lots any way he wants to? A Yes, sir.

Q And he can use them for any future uses that he might determine? A Yes, sir.

Q And you have accessibility of streets, haven't you? A Yes, sir.

Q Accessibility on Ninth street and accessibility on Clinton street? A Yes, sir.

Q Those are paved streets? A They are—Ninth street is not paved.

Q Ninth is not paved? A No; but Clinton street is paved.

Q And yet you determined that that plot of an area of a hundred by a hundred received no benefit whatsoever? A For the same reasons before stated, that this was on an improved street, both sewer and pavement, of many years' standing.

Q And then because there was an old sewer constructed on Clinton street, the condition of which you knew nothing about at the time the new work was done, you determined it received no benefit from the new sewer? A I did.

Percy A. Gaddis, cross.

Q Take on page twelve of your Exhibit 8, Lot 1-a in Block 159. A The same reasons as the last case precisely, and the same situation—former sewer, former pavement.

Q So that with Lot 1-a, Lot 1-b, Lot 1-c, in Block 159 you estimated that none of those lots received any benefit whatsoever from the sewer construction for the same reason, viz: that there had been an old sewer constructed on Clinton street, on which those lots abutted, the condition of which you knew nothing about at the time of the new construction? A No; because there was a street there that was improved and sewered before.

Q You have given your reason for determining that Lot 1-a received no benefit? A And you have misstated it several times persistently.

Q The same reason is what actuated you with Lots 1-b and 1-c in the same block? A Right.

Q It was the fact that you found there had been an old sewer there, although you knew nothing about its condition, that influenced you in determining those lots received no benefit? A Not that alone.

Q If there was anything else I have been trying to find out what it was. Now, please tell me. You say "not that alone." Tell me the other things that influenced you? A I cannot elucidate any more than I have on the previous answers; but I do object to it being said all the time "that alone."

Q Is there anything unfair in my saying that? A It is capable of a misconstruction.

Q I have only known of your giving me one reason for your determination that these lots received no benefit; if I am wrong, I would like to have you correct me. A I said they were fully improved streets, before, with sewer and street pavement.

Q Well, did the previous street paving influence you in determining this sewer assessment? A I said they were fully improved. A person could go there and buy and sell them on an improved street, with facilities—

and sell them afterwards—unless it was notoriously out of order, that the thing flooded, and such a nuisance and menace to health that it could be seen, it would not affect the salability of the property.

Q I am not asking you what was the condition of the streets. You have given as one of your reasons for your determining this lot received no benefit the fact that it was on an improved street. A Yes.

Q Then in determining that, making up your estimate that the lot received no benefit, were you influenced by the fact that the street had been improved? A To some extent—one of the things considered.

Q So that the improvement of a street previous to the sewer construction would cause you to determine that it received no benefit? A Previous to the new sewer construction; yes, sir.

Q Well, I'll give up! Take Lot 15 in Block 160 on page twelve. A The same conditions apply.

Q You determined there that it received no benefit? A No benefit, by reason of the sewer, and the same conditions apply as to the former three queries.

Q Because there had been an old sewer constructed where? A Lot 15, Block 160—(witness consults map)—the east side of Clinton—H. L. Nye Company's property.

Q Lot 15 in Block 160 is a plot how large? A 19,400. 19,400 square feet.

Q You did not multiply that by twelve in making up your estimate, did you? A No, sir. I gave it no benefit for the same reason as the adjoining plot, about which you questioned me.

Q There was quite an item of difference between you and Mr. Singer and Mr. Meyer there? A Yes; there was a slight difference of opinion.

Q Who are you retained by, the H. L. & I. and the railroad or the other appellants? A Jointly. I know none of the appellants individually.

Q You are acting for all? Testifying on behalf of all? A Yes, sir.

Q Did you in your conference with Mr. Singer and Mr. Meyer hear their last word when they were a thousand dollars more than you at least in the amount of the assessment on this lot of the H. L. & I.? A I did, but I did not agree with them. The evidence before you shows that.

Q You did not try to iron that out and neutralize your figures? A I did not consider it needed it. My judgment is expressed as in the testimony.

Q In that instance you stood by your own individual and original determination, didn't you? A As I have in placing the benefits in every instance.

Q But in fixing land values prior to the improvement there you gave and took? A There was not much give and take. It was the consensus of opinion after all facts were placed before us—which no one man could get.

Q But there you analyzed each and every solitary appraisal to a penny, didn't you? A We came to a basic figure by joint conference.

Q Take Lot 36 in Block 161. A An odd-shaped plot containing 3,450 square feet; no benefit as a result of the sewer, for the same reasons as the last case—similar situation.

Q And Lot 35 in Block 161? A 35—Fall Realty Company; same reasons; same conditions.

Q Lot 34 in Block 161. A Same reason; same conditions.

Q Lot 32 in Block 161. A Same reason; same condition.

Q Lot 30 in Block 161. A Same reason; same conditions.

Q Lots 27 to 29 in Block 161. A Same reason; same condition.

Q Lot 26 in Block 161. A Same reason; same condition.

Percy A. Gaddis, cross.

Q Lot 1-A in Block 162. A Same reasons; same condition.

Q Lot 1-B. A Same reasons; same condition.

Q Lot 1 in Block 162. A Same reason; same condition.

Q Lots 3 to 11 in Block 111. A 111?

Q Block 111, Lots 3 to 11. A I considered that part of the right of way, and placed no value upon it. That is New Jersey Junction Railroad property. That is a part of right of way—a strip of land that is behind the ramp of the Public Service Corporation, cut off entirely from any connection or benefit with or from the city. You cannot use it in connection with it; and there are tracks upon part of it.

Mr. Lichtenstein. This is the Public Service tract?

A I say cut off by it.

Q Lots 3 to 11 in Black 111, you determined received no benefit whatsoever— A I did.

Q Received no benefits from the sewer construction? A Right. You will note these tracks are physically on a portion of that property and the land situated to the west of the fill—ramp and trestle of the Public Service Railway Corporation—Public Service Railway Company. The city canceled the assessment of the Public Service Railway Company in front of it and left it standing on those behind it. This is cut off entirely.

The Court. It is where the trolley comes down?

A Yes, sir.

RECESS.

AFTERNOON SESSION.

PERCY A. GADDIS, resumes.

Cross examination by Mr. Allen (continued).

Q Now, Lots 12 to 16 in Block 111 on page 18 of Exhibit 8; did you estimate and determine that those lots received no benefit from the sewer construction? A I did. They are only portions of lots.

Q And was it the same reasoning that you have given before that actuated you in making that determination of no benefits, or have you anything additional to say? A In connection with all my evidence—that is the difference between the value of the land before and after, and it reflected my judgment that the value of the improvement is limited of course to the increase in the value of the property—the difference between before and after—or in the change in salability; and that, together with anything I might have said before, would apply to these. This strip you speak of is portions of lots—interior. Just the edges of them show on streets. Between the rear line of the lots on Jackson street and the Public Service Railway Company ramp is where they are situated.

Q Then you think a lot must extend back the full depth of a hundred feet in order to receive a benefit from sewer construction? A No; I think it should have at least a frontage of 25 feet on the street.

Q A frontage in width of 25 feet? A A substantial, usable frontage. I would not make an arbitrary width.

Q Do you think that a lot that has a frontage of 25 feet and that does not extend to the depth of a hundred feet back from the street receives no benefit from sewer construction? A No; but that is not the case in this situation.

Q What is there about one of these lots we have just spoken of that causes you to determine that where the

lot has been divided—have these lots been divided? A You are pointing now to property of the Public Service Corporation, upon which you place no assessment, as I see it, and it is the interior lots in front of that that you are questioning about.

The Court. Which ones?

A 12 to 16 are on the west side of the block.

Q Now, the assessment, 12 to 16; What is the reason you give for your determination that those portions of lots, 12 to 16, assessed in the name of Chauncey M. Depew, received no benefit? A Because they are rear portions of lots, are entirely interior lots, behind the group of lots that front on Jackson street, and are sandwiched in between the right of way of the Public Service Corporation, going up the ramp, and those other lots.

Q Those lots, 12 to 16, have one owner? A One owner.

Q Now, heretofore you have mentioned the fact of one owner of four lots being able to go ahead and turn the lots around, facing them on another street, haven't you? A Where they were in a rectangular plot; yes, sir.

Q Now, the owner of Lots 12 to 16, with a sewer on Fourteenth street—new sewer built on Fourteenth street—couldn't he sewer his lots, make his connection with the sewer on Fourteenth street? A He could traverse through all his lots and come out the small, narrow end of the lot, the end lot—very true.

Q Wouldn't those lots then receive some benefit by reason of connecting into the sewer on Fourteenth street, or do you say "Nothing"? A No; I say nothing.

Q Now, Depew, owning those lots, it is perfectly possible for him to connect with the sewer on Fourteenth street? A It is physically possible, yes.

Q Then that being a physical possibility, if he connected with it, couldn't he get the use of the sewer? A Yes.

Percy A. Gaddis, cross.

Q But, in your opinion, it is worth nothing? A I think the lots could not be improved on account of the size and shape. It is a long, narrow strip of land—

The Court. Let me understand you. That is, if he could make the connection and did make the connection, you say that would not enhance the value of the lots?

A If it could be utilized and were usable property in shape, and he did that, it would actually be some advantage to the property.

Q Taking the property as it is now, if he could make the connection and he did make the connection, would that enhance the value of the property? A It would be an undoubted advantage to the property, but its size and shape—you will notice it is not at all likely anyone would improve that; it would be taken in all probability in connection with the rear of the lots fronting on the other street, making a much nearer and better connection.

Q So what actuates you in your determination is the probable use that the owner would put the lots to? A No; its size and shape and location, and probable use mostly.

Q When you say size and shape of the lot, do you think that a lot that is not 25 by 100 but has some different dimensions, receives no benefit, although it faces on a sewer? A Not necessarily, but in my judgment, in that situation, a piece of land such as that is has no particular advantage by reason of that sewer, and not likely to have any.

Q But it is possible for him? A Yes; all things are possible.

Q The sewer is there for him to connect to if he wants to? A Yes.

Q Now, then, if your determination is the correct one, and the Assessment Commissioners had done as you have

determined, then the man that owns that corner lot, even though it is smaller than 25 feet— A There is no corner lot there.

Q Well, it is a lot on the corner? A No.

Q It is a portion of a lot on Fourteenth street? A Yes, sir.

Q Then that owner could connect and he would get the advantage of the sewer and he would not pay for it? A Yes.

Q He would not pay anything at all? A If he could use such a small parcel of that size in that location for anything except for a shanty. It is not large enough for general utility, except taken in connection with some other land.

Q Suppose I was to build a small shanty and suppose the owner of Lot 16 wants to sell that small part to me, if there is to be no benefit assessed by the Assessment Commissioners in accordance with your opinion, after I had bought that and after I built my shanty and after I had connected with the sewer, wouldn't I receive some sewer benefit? A Undobtedly would; that is obvious.

Q Then, if that is obvious, your determination is obviously incorrect? A That is not so.

Q Now, on page 25 of Exhibit 8 did you estimate that Lots 3 to 16 in Block 118 have no benefits from this sewer assessment? A I did so estimate.

The Court. The answer is "I did so estimate."

Q That is, none of those lots received any benefit? A None of those lots received any benefit; that is clear.

Q And Lot 3, facing on Fourteenth street, on the corner of Madison, has a depth of 141 feet on one side and 136 feet on the other? A That lot is not one of the lots you are speaking of; this strip of land does not so within fifty feet of Fourteenth street.

Q One minute, Mr. Gaddis. I will repeat my question; I have asked you if Lots 3 to 16 in Block 118 received no

benefit in your estimate from the construction of this sewer? A You allude to the rear portion?

Q No; I am not alluding to the rear portion.

Mr. Lichtenstein. Will you please listen to the question and answer it and do not interrupt?

The Court. Whether Lots 3 to 16 received any benefit in your estimation?

A The front of the lots, yes—without question.

Q Does that appear in your column, the "Gaddis" column, on page 25? A I do not see it.

Q On the contrary, there are three zeros there? If you would look at page 25, Exhibit 8, it contains your column of figures which you say you corrected, and forget that map that was compiled by the engineer of the New York Central, you would understand my questions. A The schdeule says "rear," so I am alluding to the half that is on the schedule.

Q Now, once more: have you anywhere in your column of your estimates of the benefits received from sewer construction, estimated any amount of benefit to Lots 3 to 16 in Block 118? A No; and they are not in the schedule, except the rear.

Mr. Hopkins. Mr. Allen, you have the wrong one.

Mr. Allen. I have the page here—25.

Q What influenced you in making your determination that Lots 3 to 16— A I made no determination on 3 to 16. I made on the rear of 3 to 16. That is in my testimony. Do not put something in my testimony that is not there—bottom of page 25.

Q When you speak of the rear part of Lots 3 to 16, what do you refer to? A To a long, narrow strip that lies nearly all in the right of way of the New Junction Railroad, and cut off from the rest of the city by the

ramp of the Public Service Corporation, lying between Fourteenth and Fifteenth streets.

Q Now, you say it is cut off? A I do say so.

Q How cut off? A Cut off by the ramp. Isn't that clear English? The ramp is a diagonal or a rising embankment to carry trolleys—which physically cuts off that; and the trolleys go up Fifteenth street, turn to the south and travel diagonally up the hillside, finally getting to the top of the hill and then turning to the west.

Q Is there a portion in the rear of those lots in Block 118 that is used for the trolley tracks; is that what you mean? A Yes; and this is behind this (indicating on map) touching the right of way, separated from the rest of the city. That is in this schedule here that I am alluding to.

Q Have you made any determination as to the front part of the lots that abut on Madison street between Fourteenth and Fifteenth streets, and estimated the assessment for sewerage purposes on those portions? A If it is in the schedule here, I have; if you would call my attention to that I would so believe it.

Q Now on page 29 of Exhibit 8, take Lots 23 to 25 in Block 123; did you estimate that those three lots received no benefit from this sewer construction? A I gave them no benefit.

Q What caused you to so estimate, that they received no benefit? A For the reasons I have given heretofore. Willow avenue was sewered before.

Q And when you made that determination, that those three lots abutting on Willow avenue received no benefit, you had no information as to the condition of the old sewer at the time the new sewer was constructed? A I had no reliable information on the subject.

Q And possessing no reliable information as to the ineffectiveness of the old sewer, or the necessity for the construction of the new sewer, you were perfectly willing

to make this estimate of "no benefit"? A Yes; because it was on an improved street, of course possessing all improvements, and it did not reflect its market value or salability afterwards.

Q If Lots 23, 24 and 25 in Block 123 formerly emptied into the box sewer that ran on Willow avenue and pitched to the north toward Fifteenth street and emptied into a ditch— A And thence into the cove.

Q If that picture is a correct one as I have painted it, would you then consider that this new construction did not afford any benefit to those three lots, 23, 24 and 25? A Yes, sir.

Q You would still stick to that? A Yes; it did not reflect the market value of the property.

Q You cannot see any improved facility for sewering from that old box sewer I have pictured, emptying into a ditch at Fifteenth street, and this new sewer structure, constructed under the Fuertes plan? A I can. I should prefer it myself, personally. Any one would who had the lot. But if I offered it for sale I would not get any more money for it.

Mr. Lichtenstein. Just answer the question.

The Court. He has answered it.

Q If you would prefer to have the new sewer to the old one, would you be willing to pay for it, as a reasonable man, considering that you had received better drainage facilities—sewerage facilities? A That is a hypothetical question. Yes; you would naturally.

Q Then if you would, as a reasonable man, be willing to pay for it, what is your reason for your determination that there is no improvement, no benefit received? A For the reason I have stated, that it does not reflect any increase in the market value of the property.

Q Why do these three lots have no enhanced valuation while other lots in the city in a similar situation

you say have an enhanced valuation of three hundred dollars? A Those I have given a maximum value to are those that are served entirely, for the first time, by the new sewer—had no facilities before, in the way of direct drainage facilities.

Q Take on page 30 of Exhibit 8; Lots 26 to 28 in Block 123, did you estimate and determine that those three lots received no benefit from the sewer construction? A I did, for the same reasons just gone over.

Q Mr. Gaddis, you viewed these premises, didn't you, before you made your estimates? A Yes, sir.

Q And did you see, when you viewed Lots 26 to 28, how close they were to the Fourteenth street viaduct as it comes down the hill and meets Willow avenue? A Yes.

Q Did you ascertain whether or no prior to the construction of this new sewer on Willow avenue, all of those lots facing on Willow avenue between Fourteenth and Fifteenth streets, and particularly these three lots, 26 to 28, were formerly flooded as the waters came down the Fourteenth street viaduct? A No; I didn't know that.

Q You never heard of that? A I did not know the drainage area—

Q Did you ever hear of an important litigation being conducted in behalf of the owner on the opposite corner for damage he had received, or sustained, by reason of the Fourteenth street viaduct, where all of the water poured into his premises? A I think I heard of it, but I never followed it up or knew of it in detail. There are some here present who can tell you about that.

Q So you never inquired to find out whether or no the construction of this new sewer had made a most radical change in taking away the surface water that flooded down Fourteenth street? A No.

Q You never went to that inquiry? A I have not run across that particular piece of information, fortu-

nately. You are now not talking about property in the assessment; you are talking about the flooding and the damage across the street—on the other side.

Q Just the opposite side of the street? A Yes; there is a big difference in two sides of the street. There is often a difference.

Q Do you mean to say that all the water that came down, if any did come down, Fourteenth street viaduct, that it all went down the easterly side of Willow avenue and none flooded along the westerly side? A A great part of it certainly did.

Q If you never made any inquiry, how do you know? A Wouldn't the construction of the viaduct tell you itself? The elevation starts practically at the crown of the street of Willow avenue, and it would throw the water past the center.

Q Even though it flooded two or three feet on the easterly side? A No—if it flooded two or three feet of course there would be a back-fire.

Q Run to the top of the bar of the old saloon there? A I am not as well acquainted with that bar as you are, so I cannot say.

Q So you did not take into consideration whether those three lots had received any different facilities for even surface drainage than before the construction of the sewer, did you? A No; not particularly.

Q Particularly or otherwise? (No answer.)

Q On page 31 of Exhibit 8, Lots 9 to 14 in Block 137; did you determine that those lots received no benefit from the construction of the sewer? A I most assuredly did.

Q No benefit? A I examined those very, very carefully.

Q They received no benefit? A Not at all. They were located interiorly, and at the time of the construction of the Lawson-McMurray yard they were improved in part.

Percy A. Gaddis, cross.

Q Those lots are 25 feet wide? A They are the standard lot.

Q About 100 feet in depth? A They are.

Q And in other blocks where the lots are of the same dimensions you have applied a base figure of 300, or 12 cents a square foot, as representing the amount of your estimate of the extent of the benefit from the sewer construction, haven't you? A I have.

Q Why did you not apply the same base figure to Lots 9 to 14 in Block 137? A Because they were not benefited to the same extent. There is a unit put there for a benefit—put down there in my schedule, and if it is not in yours it ought to be there. The figure was $900.

Q Nine to 14 in Block 137? A Yes, sir.

Q In your column what have you got down as representing the amount of the sewer benefit? A Nine hundred dollars.

Q Nine hundred? A Nine hundred dollars. It may be omitted in yours.

Q Oh! But in your book your original figures were three zeros; is that not so? A There was an error in the book, discovered in—

Q One minute. A My original figure was not—zero is not a figure.

Q In your book under your column originally as it was prepared by the stenographers to whom you dictated, or whoever did prepare it, there were three zeros put there, the same as is in my book? A Yes; and that was an error there, and I discovered it and added what I discovered—

Q This is an error that your discovered yourself? A Yes.

Q When did you do that—this noon? A Oh, no; I think it was the day before—

Q Since I have been cross examining you? A No, before I went on the stand.

Q Have you corrected it on the Judge's book? A It will speak for itself. 31—let me see.

The Court. Yes; it is corrected here.

Mr. Allen. Corrected on yours?

The Court. Yes.

Mr. Allen Is Morrison's corrected?

The Court. Which one is that?

Mr. Allen He is at the fourth column.

The Court. $1,500.

The Witness. Yes.

The Court. And $9,000 above it.

The Witness. Yes, it is in.

Q Then you gave those lots an estimate of how much per lot? A One-half, the first 15,000 square feet; six cents a square foot, $900.

Q Did you consider any of the adjoining lots should receive your base estimate? A If I did it was an error. The situation there is that is way below grade; the sewer construction extends above. The property is improved, developed and used at the present level in the Lawson-McMurray yard and immediately back of it. The flush tanks there also extend above, to say nothing of manholes on top of them; they stand right on top of the ground; they are in the way, an injury to the Lawson-McMurray development and use—the lumber yard.

Q Now, Mr Gaddis, Lots 1 to 15 in Block 137, do you consider that all of those lots do not receive the full amount of your base estimate of $300 for sewerage purposes, although they all abut on Jefferson street side? A I do not consider that any of them receive the full maximum benefit on account of the physical conditions there particularly.

Q Now, the sewer is below the street, isn't it? A If you mean by that the actual construction of the trunk

itself, or the lateral, it is. The inlets where it is intended to take off the water, are way, way above.

Q The receiving basins? A Well, more than that.

Q What else is there that will take off water? A Manhole, in the center of the street.

Q Do you think a manhole is there for the purpose of taking off water in the street? A I have often seen them do it. It was very convenient on Summit avenue recently.

Q Don't you know there is an iron cover over the manhole? A Yes; and a grating in the corner.

Q Don't you know manholes are not created except for the purpose of access, to get down to the sewer? A And I took the trouble to take off the cover and look down there.

The Court. That is what it gets its name from manhole.

Q As to these Lots 9 to 14 that you have given but half your base estimate— A Yes.

Q —those lots could receive, if connected up into the sewer, house drainage, couldn't they? A No, not without being built—brought up to the grade.

Q When I speak of house drainage, I mean the ordinary sewage from wash basins, from toilets or bathrooms, cesspools, or anything that is used. A That sewer that you refer to is one of the few in that section that is actually used now They have taken off the manhole and put a privy over it, on the top. That is one of the facilities—right close to where your benefit is.

Mr. Lichtenstein. Just listen to the questions, please, Mr. Gaddis.

Q Couldn't these lots, with this sewer being below the street, whatever the existing grade may be—couldn't those lots sewer into that sewer and get all of the drainage

from cesspools or water closets or toilets that any other lot could get? A No.

Q Why not? A Because they are developed and improved below the official or standard grade.

Q What has the grade of the lot got to do with the ability to connect to the sewer and get house drainage into the sewer? Will you tell me that? A Certainly.

Q What is it? A You can't improve a house below grade—you can, but you have to build up.

Q Couldn't I build a house on that land that was below grade? A Yes; but a person who did it would be foolish to do it. It is not customary.

Q Assuming that I am extremely foolish and I have lot No. 9 and the lot is below grade—how much do you say? A I should say about two feet.

Q With that condition confronting me, couldn't I build a house on that lot? A Surely

Q I could; and having built that house on that lot which when I bought it was two feet below the city grade, couldn't I hook up into the sewer and get complete drainage for my house? A No; not without you exposed your pipe.

Q So that it would be permitted but it would be driven over. Your connection would not be physically possible under present conditions there? A Not practically. Anything is possible.

Q But it is not a practical proposition? A No, sir, not a practical proposition.

Q Then that answer depends upon whether or no the pipe that goes from my house line out into the street, into the sewer, could be broken by vehicles passing over it, is that it? A To a certain extent.

Q How low is that sewer on Adams street between Sixteenth and Seventeenth, below the surface of the street? A I have never measured it, but I should judge it is something like 12 inches below.

Q Do you know? A As nearly as I can come to that change in grade gradually from the laterals to the trunk. It is a block and a half out there, and it is nearer the surface there than where it goes into the Fifteenth street sewer.

Q If I did build my house and did construct and hook up into that sewer, couldn't the street be filled in? A Surely.

Q Then as soon as that was done, wouldn't I have complete sewerage from my house the same as some other lot in the city? A As good as that could afford, yes.

Q Then if I could do that with my lot, No. 9, I could do it with the other lots, couldn't I? A You surely could.

Q So that the only thing that lowers the amount of the assessment you would fix is the fact that the sewer pipe from the house line out might be broken by vehicles passing over the pipe? A No, sir; my answer to that is in the first part; some time ago; I said that the property was developed two or three square blocks up there near that Lawson-McMurray's lumber yard—continuous territory, all that they are using now; and there is no call or necessity for a sewer of that type, and manholes up above, to relieve their situation or to relieve them If it were filled up—if it were—the value and conditions would be different; but they are not now.

Q Oh, I understand your answer now. Then the reason that these lots in your opinion receive no sewer benefit is by reason of the use that Lawson & McMurray are putting their property to, viz: a lumber yard? A No, the condition, the situation of the land as it is situated there, the land as it is situated today, as I find it; and I am appraising as of today, or arbitrarily as of the date of the confirmation of this assessment.

Q Didn't you originally determine that there was no benefit whatever to those three lots until you had a conference with the other men? A No, sir.

Q Until you got Mr. Ryer's figure? A No, sir.

Q It didn't take the last word on the subject from your conferees to make that change, did it? (No answer.)

Q Now, take Lot 15 in Block 137. That is the corner lot, corner of Seventeenth street; what, in your estimation, is the extent of the benefit to that lot? A Nothing.

Q So that your reasoning is that an interior lot in this block—9—receives half of your base figure, or a $150 benefit, but the corner lot—15—receives none at all? A That is not so. The fact that it receives none at all is so; the inference, however, that it is the same type of lot, same conditions, same situation, is not so.

Q What is there that influenced you in your determination that while you considered that Lot Number 9 was benefited to the extent of half of your base figure, Lot No. 15 received no benefit whatsoever? A Because it was part of a railroad yard and right of way, and partially under tracks.

Q You swear that Lot 15 is under tracks? A No; I will not swear anything of the kind.

Q Under your oath now? A I believe that to be the case.

Q I do not care what you believe. A It is so close to the edge you cannot determine it. It is part of the railroad property—part of the continuous freight yard. The map that you have is not correct in so far as the delineation of the trackage is concerned.

Q Do you think Lot 15 is a part of a railroad yard? A I do.

Q Do you so swear? A I do.

Q What land is that, is it enclosed? A No, sir.

Q It is not enclosed? A No.

Q What yard do you refer to as a railroad yard there now? A The whole north end of Hoboken practically. You see, if you bring the tracks over—or a line this side of the tracks that you have now delineated on your map, probably 25 or 30 feet, and from there north to the

Weehawken line and out to Eighteenth street, Weehawken, it is all a railroad yard. Some small portion of it is practically under lease. It forms a yard with trackage both north and south.

Q Isn't Seventeenth street a public street extending at least from Grand street to the westerly boundary line of the city? A According to your map it is.

Q Do you know whether it is or not? A I do not know.

Q You have not bothered to investigate that? A No.

Q How can Seventeenth street be a railroad yard if it is a public street? A The facts are as I find them.

Q Have you found them to be so—under oath—you found it? A I found that to be used in railroad use.

Q You have found that Lot 15 was used for railroad purposes? A I see it just touches it. Whether it runs on it ten feet or whether it just touches the corner—as nearly as I can locate, the part shown on that paper is practically under tracks at the present time. Your own map shows it; and that does not cover all the trackage.

Q Does this map show it? A Yes.

Q That the tracks are in the street—of the New Jersey Junction Railroad Company? A In the street.

Q Does it show they cross beyond Fifteenth? A No; it does not.

Q You swear they do? A I believe they do.

Q Have you examined it and surveyed it to find out? A As near as I could locate the corner.

Q Did you try to locate that corner of Seventeenth and Jefferson street? When did you go up there and look at Lot 15, try to locate it, on the corner there, and determine that the tracks were on it—if you did it? If you did not do it, don't say you did it. A I am not in the habit of doing that.

Q Well, we can check this up. A Do you want the date I was there? I have a note of it right here—par-

ticularly, on October 19, in the morning, when the tide was low.

Q Do you mean to say you found tracks on Lot 15 at that time? A As near as I could locate.

Q Having found those tracks, did you inquire to find out whose tracks they were? A No.

Q Suppose they were tracks that belonged to Lawson-McMurray, used on their premises, would you then change your opinion? A Not at all. They are using the loading track.

Q Suppose Lawson-McMurray had their own tracks on Lot 15, would the fact that they have tracks on their lot indicate in your opinion—would that justify an estimate that the lot had received no sewerage benefit? A If that lot were a part of the railroad system, a continuous holding, and even though under lease, on a short term, I certainly would.

Q If Lawson-McMurray were using the tracks to get onto their own premises for the purpose of unloading lumber on their own premises, would that alter the benefit and the extent of the benefit? A It would if, as I have described, it is a part of the continuous yard, although undeveloped and possibly not completely used.

Q Now, if it should turn out that the tracks are in Seventeenth street and not on Lot 15 at all, would that alter your estimate as to whether or no that lot had received any sewer benefit? A Yes; I think it would.

Q Now, if it should turn out that the tracks are in a public street, Seventeenth street, and do not run over Lot 15, and Lot 15 is one of the lots Lawson-McMurray are using, or anybody else is using, would you consider it to receive a benefit? A I would.

Q And what would you give it then? A The same as the adjoining lot.

Q Half? A The same as the adjoining lot—6 cents a square foot.

Percy A. Gaddis, cross.

Q Now, take Lots 18 to 24 in Block 137. Did you determine that those lots received no benefit whatsoever? A No; I assessed a benefit against them—a substantial one—over a thousand dollars.

Q Eighteen to 24, over a thousand? A $1,050.

Q Originally what determination did you give those lots? A $1,050.

Q Are you going to put that on the typewriter?

The Court. That may be stricken out.

Q Eighteen to 24. Have you not had the typewriters who prepared this tabulation of figures put down your estimate as zero—nothing—three zeroes there? A They did, until I discovered the error in checking up. Surely. That is why I corrected it.

Q How did you correct that—$1,050? A $1,050, yes.

Q Do you know when you made that change in your determination? A The same time I made the item above.

Q When was that? A Just before I got on the stand here, when I was going through the things again to check them up.

Q It was not since I have started my cross examination of you? A No.

Q On page thirty-two—Lot 1 in Block 127—is that a lot where you made a correction, or did you determine there that lot had received no benefit from the sewer construction? A I determined it had received no benefits along with its neighbors. We might as well take the eleven.

Q On the north? A Those ten. No value by reason of the—that is a long narrow strip of land on the opposite side of Madison street—the Switch and Crossing Company.

Q Now, those lots in Block 127 from 1 to 11 abut and front on Madison street? A They do.

Q Lots 1 to 10 inclusive are each 25 feet? A Front.

Q Front and rear? A Yes—at right angles, yes.

Percy A. Gaddis, cross.

Q And Lot 1 extends back 50 feet on one side, does it—or sixty feet? A Substantially; between fifty and sixty feet.

Q And 57 feet on the north side? A Yes.

Q A sewer was constructed right in front of those lots? A It was; a lateral.

Q There was also a lateral sewer—a flush tank—constructed on Fifteenth street? A There was.

Q So Lot 1 is a corner lot with a sewer constructed on each side of it, and yet you put that down as "nothing," is that right? A That is true.

Q Do you do that because it is a half a lot? A No, sir; I do that because it is one continuous strip with ten lots, partially used by the railroad as a right of way, and so shows on your map, and is of no advantage to the railroad, and they get no drainage now that they did not get before. They cannot change that grade; it is part of their system from where they enter Hoboken to where they leave it; that is the main line tracks that occupy a portion of that. That is surplus land in the right of way.

Q It is surplus land, over and above the right of way? A Surplus land in the right of way—is the expression the State generally uses, and the Interstate Commerce; it is a customary phrase.

Q So it is vacant, empty land? A Yes; with an average depth of less than thirty feet.

Q Now, you know it is not taxed as main stem, don't you? A I do not know; I can tell right away.

Q What? With your experience of years? A Yes; that is taxed.

Q As main stem? A Locally. But it is an error.

Q It is taxed locally? A Yes; it is an error. Part of it is in the main stem, used by it actually, physically—the main line tracks.

Q If Lots 1 to 10 in their entirety were part of the main stem they would not be taxed locally under the law, would they? A They ought not to be.

Q They would not be, would they? A I say they hadn't ought to be.

Q You do not think the railroad would let the city get away with that, do you? A They can't help themselves, in my opinion, many times.

Q If it was main stem you think the railroad would permit the city to tax it and collect the taxes on them? A (No answer.)

Q Now, these lots, 1 to 10, are vacant, empty lots, belonging to the railroad, aren't they? A They are little slivers.

Q What? A They are little slivers; they come down to a point, to nothing at one end.

Q You would not call a lot 60 feet in depth and 25 feet wide, in the City of Hoboken, a sliver, would you? A A wedge at one end—yes; that certainly is one sliver there about 400 feet long.

Q Now, none of those slivers from 1 to 10 are essential to the exercise of the corporate franchise of this railroad, are they? A Oh, yes; part of them are so; distinctly so.

Q Well, these parts that are not taxed as main stem— A But you have taxed them all.

Q These parts that are not taxed as main stem property, they are not used— A But your tax as you have it on that map covers a portion of the main stem. There is no question about it; your map shows it. That is the main stem on one side there under lease to the Erie Railroad for 99 years.

Q Don't you know the portion between the tracks and Madison street is not main stem property? A Surplus land in the right of way.

Q Then if it is surplus land it is not essential to the exercise of the corporate franchise of the railroad, is it? A A portion of it is not, if that track is shown correctly; but that is not shown correctly. It merely

shows the main line track; it does not give the trackage as it exists there. That section is covered with tracks there, the rear part, and extending into West Hoboken.

Q If I bought Lot 1 I could build on it? A It is physically possible.

Q There are lots of buildings I could put there; I could put a butcher shop there? A You wouldn't sell much meat. You could put most anything but a slaughter-house or a nuisance.

Q When I did that I could brick up to the sewer in the street? A Yes.

Q Then wouldn't I receive some benefit from the sewer? A A portion of the people there drain into Weehawken because they do not drain into the sewer.

Q Couldn't I drain into the sewer there? A Yes.

Q Then there is nothing to stop a railroad company from selling these vacant lands? A It is only a matter of policy—excepting that they are below grade and cannot be raised to grade on account of being the main line grade, so that from end to end of the city that would interfere, of course—

Q Do you think that a lot within this area has received no benefit from this sewer construction? A When it is situated as that lot is, its grade governed by the conditions, yes.

Q Now, take Lots 5 to 7, and 8 to 15, in that same block, 127. A You mean 136?

Q Yes; 136; Block 136. A Those lots you now refer to being Lots 5 to 7, and 8 to 15; and we might as well keep on: 18 to 23 in the same block; they are all almost entirely covered by tracks—the main line tracks.

Q And that is the reason you say they received no benefit from the construction of this sewer? A The main line tracks and the neck of the Weehawken yard.

Q Do you know whether those lots are part of the main stem or whether they are taxable locally? A Apparently assessed by the State Board.

Q When you say "apparently," what do you mean by that? A Well, the information I have before me.

Q Referring to that erroneous map by the engineer of the New York Central?

Mr. Lichtenstein. I object to the statement it is erroneous.

The Court. I will strike that out.

A Referring to the schedule that is in evidence, I find no assessment there against those, and the presumption is on my part; and on looking it up I could find none by the City of Hoboken. I think that is the case. If not, and it is assessed, it is wrong.

Q When you speak of the schedule in evidence what do you refer to? A Number 8. Is this 8, this large book?

Q Yes; page 32, Exhibit 8. A Right.

Q That is a schedule of your estimates; that is right, isn't it? A And in that schedule there was a notation as to the assessed value before and after in most every instance. In this instance I found no notation; therefore I assume I looked it up and found no local assessment, and it was assessed by the State Board, and if it was not assessed by the State Board it should be, because it is manifestly in railroad use distinctly—a part of the yard—tracks.

Q Now, your same estimates, of no benefit from sewer construction, applies to Lots 18 to 23 in Block 136? A Yes; that is part of the same continuous tract.

Q The same estimate because it is covered with tracks? A It is part of the yard and an established grade beyond the control of ordinary rulings of the grade—by established grade I mean established by the railroad for their trunk line running from city to city.

Q Now, on page 33 did you estimate the benefits, the extent of the benefits from the sewer construction, to

Lots 1 to 8 in Block 142? A Block 142 is the northwest corner of the city, the extreme end.

Q Did you make an estimate of three dashes here in your column? A Yes; there is no value placed on that—no benefit.

Q All you have here are dashes; heretofore you have put zeros? A Well, the stenographer got tired.

Q The stenographer got tired of your putting down "no valuation," eh? I don't blame her. Then did you determine that Lot 1-a in Block 142 received no benefit? A I did.

Q And the same with Lot 1 and Lots 2 and 3— A The same reason for the rest of the tract.

Q And 4, and 5, and 6, and 7, and 8? A Yes.

Q In Block 142? A All that block, 142.

Q Received no benefit? A Although there is a sewer in front of those lots on Jefferson street and that sewer extends up inside of a building, it is perfectly dry inside, I went down there and got myself quite dusty and had to be brushed off, and the people who use that building built up temporary stuff so they can drive over it, and they drain into the Weehawken sewer. They do not use that sewer.

Q Those people you speak of, whose place you went into, is that situated in Jefferson street? A What you might call Seventeenth street there; it comes in the center of the building; so you can draw your own conclusions. The building is there and I have been in it.

Q Did you see a sewer in the building? A I did, and pried the lid off and went down in the sewer.

Q Then to your knowledge a sewer does lie— A The lateral exists there.

Q A lateral does lie in Jefferson street from the Weehawken line, approximately— A It goes into the Fifteenth street outlet. That is the end of the lateral. It is a very nice monument there.

Percy A. Gaddis, cross.

Q Now, I do not want to know anything about the building or monuments. A You ought to see it so you would know more about it.

Q You think I should go up there and look at that? A It would do you good.

Q I wonder what would do you good? A What is the question?

Q Take Lot 1-a; it is 121 feet in depth, is it not? A The entire block there is no benefit, according to my judgment. If you want me to say—there is nothing in Lot 1-a, or 1-c, or 3, 4 or 5. It is a triangular piece there.

Q Will you answer my question? A None in Lot 1-a.

Q That is not my question.

(Question repeated.)

Q It is 121 feet if the map is correct. And it is 25 feet wide, front and rear? A Yes.

Q And yet that corner lot, in your opinion, received no benefit whatsoever from the construction of this sewer? A I do not consider it a corner lot. It is part of a continuous railroad yard in railroad use. There is no evidence of a street there whatsoever.

Q This assessment map shows Seventeenth street is located there. A Surely, it shows the whole yard cut off with streets. Right straight through it is a yard, from there to the east.

Q Don't you know this map shows the streets in the City of Hoboken as they have been dedicated, even though they have not been improved? A I take your word for it. I know they are on the Coster map—if that answers it.

Q You have seen the Coster map? A I have a copy.

Q Is there a Seventeenth street on the Coster map? A Yes.

Q Is there a Lot 1-a in Block 142? On the Coster map? A I cannot say if it is called 1-a or b; but there was a corner lot there.

Q And it was on the northwest corner of Seventeenth and Jefferson street? A As delineated on that map, yes.

Q And it was 25 feet front and rear and 110 feet 10 inches in depth? A I do not know if the depth is given or not.

Q And yet that lot so laid out on the Coster map you consider has not been benefited by the construction of this sewer on Jefferson street? A I certainly do.

Q What is the basis of that determination? A Because it is part of the continuous railroad yard being developed—not entirely developed—in railroad use. The Weehawken yard I think they call it, of the New York Central Railroad.

Q Isn't that just the same as these other vacant lands? A No; entirely different.

Q What is Lot 1-a used for today? A Nothing, I guess. Whether that railroad track swings around 1-a or not I cannot say.

Q I want you to say something you know, if you know. A I say it is used for nothing definite, unless the track goes around over the end of it. There has been a track laid within the past two or three years to the northern boundary of that railroad yard.

Q Now, before the workings of your mind made you determine that Lot 1-a, a lot 25 feet by 110 in depth, received no benefit from the construction of this sewer, did you ascertain whether there were any railroad tracks on it? A No.

Q You did not want to go to that trouble? A I went up and walked over it. No one could distinguish it. The only monuments I had to guide me were the sewer monuments there.

Q When you made up your mind as to the result of the benefit that Lot 1-a received from this improvement, and when you viewed the premises, did you find any tracks on it? A Any contracts on what?

Percy A. Gaddis, cross.

Q Railroad tracks on it. A I am not prepared to say. I cannot locate those tracks. The railroad engineers will locate them exactly, and I will take their word for it.

Q Did you ever inquire to find out if the railroad tracks were on it? A How could I inquire?

Q From the railroad engineers. A On that particular lot, no. I did inquire and I found it was part of a continuous yard.

Q Were there tracks on it? A You can't tell within twenty-five feet of where that track lies when you stand on the ground. No one can tell but an engineer or surveyor.

Q Did you inquire of any engineer to find out if there were any tracks on that lot? A I did not. I only asked what was the purpose and they said it was part of their yard.

Q Did you refer to the map which would show there were tracks on Lot 1-a? A No. I referred to a map, but the map I saw didn't have a track there, because it didn't have the line of tracks that are actually on it. I knew of my personal knowledge.

Q So not having any knowledge that there were tracks on it, what influenced you to determine that lot received no benefit--as long as tracks are eliminated now and out of it? A The fact that it was part of a continuous right of way and one continuous right of way—on a right of way of a railroad line, whose grade was established by the road as a common carrier, in that manner.

Q Is it being put to any use now? A I told you it was a railroad yard being developed.

Q Is it being developed? A Yes; within twelve months there has been another track laid—the furthest north track. I had evidence of that—near the Weehawken line—near the north boundary. They own to Eighteenth street in Weehawken, which is of course not the subject of this appeal—beyond the Hoboken line—

but such drainage as that entire yard gets runs into Weehawken.

Q Do you think you are giving me an answer to my question? A No; I am giving you a statement of fact.

Q Forget your statements; I do not want them. I want to know what influenced you in making up your determination that 1-a received no benefit. You say you have eliminated railroad tracks; you do not know that any were on it. A I reiterate that it is a part of a railroad yard, being developed—which applies to all of the rest.

Q How is it being developed? What does that development consist of? A Fixed up; engineers of the road laying out a plan for the use of the territory after they have acquired—

Q Do you know that? A Yes; I do know it.

Q Who did you get that information from? A The engineer of the railroad.

Q What is his name? A I do not remember.

Q Have you got him in court? A He will probably be here when the railroad case comes up.

Q Is there anything about that lot, any indication of the yard use that you speak of? A Yes; the growth of the yard that way

Q What is it; do you consider the laying of a track part of the growth of a yard? A As they begin to sweep out and fan out farther north.

Q What is there about the lot, other than that it is just an empty lot lying there vacant, that indicates the use of a yard that you speak of? A I am glad you have brought that to my attention. That is covered with tracks—the tracks run to serve that property from the yard that is on the end there. I did not think of it at first. It kind of slipped my mind.

Q Then it is the fact that there are tracks on that lot that causes you to determine it received no benefit? A No, sir; tracks, and a part of a railroad yard. Isn't that plain English?

Percy A. Gaddis, cross.

Q Yes. You now say you know there are tracks there? A Yes.

Q Do you know whether they are connected up or not? A Well, unless cars jump—

Q Do you know? A No; except that I know there is a car each side of the gap there, so I suppose they must cart their freight.

(Adjourned to Monday, December 4, 1922, at 10 A. M.)

Monday, December 4, 1922.

The Court. Are you ready?

Mr. Lichtenstein Yes.

The Court. Go ahead.

PERCY A. GADDIS, resumes the stand.

By Mr Allen.

Q Mr. Gaddis, will you turn to page thirty-four of your exhibit, I think it is Exhibit 8. A Page thirty-four; yes, sir.

Q In Block 256, take Lot 3; did you estimate that that lot in that block received any benefit from this sewer construction? A I did.

Q That Lot 3, in Block 256, abuts on Park avenue north of Sixteenth street? A It is.

Q And the area of that lot is 118 feet wide of the front and rear, and 82 feet in depth? A It is.

Q Eighty-five feet five inches in depth, and what was the process of reasoning that you had when you estimated that a lot of that size received any benefit from the construction of this sewerage system known as the Seventh, Eleventh and Fifteenth street sewerage system? A Well,

first I considered it does not front or abut on the new system, but it is approximately about as near to the old box drain, before and after, that always drained that section into the cove. I did not consider that it received any benefit.

Q I know you did not consider it received any benefit, but let me get—will you give me your reason? A The reason is it does not abut—principally—it does not abut on the new improvements.

Q You think, because the sewer was not constructed in front of it; that was the reason that actuated you in estimating nothing as a benefit for that lot? A Because it did not abut upon the sewer, the new one, and did not in my judgment receive any benefits that it did not have before, and did not add to the salable marketability of the property.

Q Yes; well, did you not conceive that they could connect into the Park avenue sewer? A I did.

Q Yes; in other words, the owner of Lot 3, Plot 3, could construct a sewer south on Park avenue and connect with the Park avenue sewer, couldn't he? A It is possible; yes, sir.

Q Well, have you in all instances estimated no benefit to a lot because of the fact that there was no sewer constructed in front of it, immediately in front of it? A No, sir.

Q The last day you were on the stand, was it not a fact that on—that there were lots which abut a street where the sewer was not constructed immediately in front of the lots, which you give a benefit to as high as $2,500 on a 22-foot front lot? A I do not recall the figure, but I know that there were some lots where I made a difference, that did not immediately abut.

Q Well, what was the difference, with the 25-foot lot that did not abut, that has the sewer immediately in front of it, why would you give a 25-foot lot a benefit of $200, although the sewer was not in front of it, and the owner

would have to run the sewer down to the corner in order to get a benefit; why would you do that, and with the same condition existing here, give this lot no benefit? A I added that on the other condition, because it was not first accommodation, or convenience to that property, that that property might have had by reason of the new construction. In this instance it is right in the old natural drainage ditch, where the old drainage was, in fact touches that. It is not indicated on your map, but I see here what fooled me in this plot, now under discussion, in Plot 256, and running out into the Weehawken Cove.

Q Do you realize that just a minute ago, you assigned and give as your reason why you estimated no benefit for Lot 3 in Block 256, this following reason, namely, that the sewer was not actually in front of that lot? A I named that as one, but I named that as three, and where I forgot the most important, which is the fourth, and that now comes to my attention, and I have so testified, namely, that the old natural drainage was there at the boundary line between Weehawken and Hoboken, where all the natural drainage went, where the old highway drained into the Hoboken Railroad bank, and went out into the cove; that is situated on there, touches that.

Q Do you know that is a private ditch, do you know whether it is a private ditch or not? A No, that was the hand of nature made that. I don't know whether you would call it a private ditch or not. That was one of the old original contour.

Q And you think that because of that, of the existence of that handiwork of nature, that there has been no change, and that the old ditch is just as efficient to conduct all the sewerage from the house as this new sewerage system is? A I do not.

Q You do see a betterment, don't you, between the old sewer and the new sewer? A I see the change—

Q Between dumping your refuse into a ditch, refuse from a grown-up muncipality, from dumping it into a sewer? A And draining it out in front of—dumping it in front of a fine pier, or putting it into—one of them—putting the nearer or shorter end into the dry dock section there?

Q Can't you answer that question? A I did.

Q Whether there would be a betterment, as a result of the sewer, better than that old condition? A I did not see a betterment

Q Well, do you see it now? A No.

Q Don't you see it yet? A No.

Q You think then that it is just as well to drain house sewerage into an open ditch, as it is to connect it into a sewer? A No, I do not.

Q Well, then, you do see it now, you see the difference now that I point it out to you? A No, you pointed out no difference then that I did not see then and did not consider.

Q Then you still maintain that draining house sewerage, water closet, and so forth, into an open ditch, the handiwork of nature, is just as efficient, and it creates no betterment to a lot that can connect into a sewer system? A I do not. That is not a house drainage section, you know that.

Q Now, then, do you know whether that handiwork of nature is still there or not, Mr. Gaddis? A Oh, to a more or less extent. It is not used to an extent such as it used to be.

Q Well, do you know now, do you know, do you know, have you been up there and made any examination as to that? A No, I have not.

Q You have not. Now, suppose that handiwork of nature had been obliterated or wiped out, and it didn't no longer exist, would that change your estimate, and would you still say nothing for Plot 3? A I should say nothing until that got connected.

Percy A. Gaddis, cross.

Q Not until there is an actual connection made, is that your idea? A In that particular instance, in that industrial plot.

Q Oh! A Until it was necessary to connect.

Q So that what influenced you in determining nothing, is your feeling that the lot has not actually been connected as yet? A Has not actually been benefited.

Q Well, you said connected a little while ago. A Well, a connection is a benefit.

Q Well, is it your idea Lot 3 has received no benefit, because it has not actually been connected? A One of them.

Q One of them? A Yes, sir; surely.

Q And that there was no necessity for ever connecting it? A No, I did not say that. There may come a time.

Q There may come a time when it would be advisable and possible to connect in that lot? A Yes, sir.

Q Well, when did you think that might happen? A It depends entirely upon the development of the property. It may never come.

Q And it might come very soon? A All things are possible.

Q All right. Now, then, if it is possible for that to happen soon, according to your theory, if the owner of Lot 3 pays nothing as an assessment for benefit, this opening day arrives quite soon, and he then connects, would he get the advantage of that sewer for nothing? A If he connected in that way, and did not go to Willow avenue.

Q Well, you have said that you think that it is possible for this connection to be made some time in the near future? A Yes.

Q Well, now, if that is possible, suppose it takes place, and the connection is made, wouldn't the owner of Lot 3 be getting the best of the bargain then, by not having

paid any assessment and then connecting into the sewer? A If that were done, he might get some benefit.

Q Now, take Lots 2 and 3, in Block 145, Lots 2 and 3 abutting on Grant street; do they not? A As shown on that map; yes, yes.

Q Well, you do not seem to think very much of this assessment map; you say as shown on this map? A That is a fact, isn't it? I say it is shown on that map.

Q Well, do you know anything about Grant street, in the City of Hoboken? A Well, that it does not exist as a physical street there, when you are on the premises. That is considerable to know about it. It is part of a continuous railroad yard.

Q Well, where do you say that— A You made the assertion, and then I said yes they abut on that map.

Q Why do you make that distinction? A Because I am acquainted in that neighborhood, that is all.

Q Well, do you know that Lots 2 and 3 abut on Grant street, from your acquaintance in that neighborhood? A No, I did not see any evidence of Grant street, other than some sewer basins in the yard.

Q Well, do you think those sewer basins are placed on private property or streets? A I should say private property, from what it looks like that, a sewer on private property, or the reversionary interest of those lands, into this industry, but it has never been used. You know that. It is a continuous railroad yard, and that is—

Q Have you ever heard tell of such a thing? You think that there is no street in front of Lots 2 and 3? A I say there is no physical evidence on the ground other than the bobbing up of this sewer.

Q What do you mean by physical evidence?

The Court. Well, I suppose indications on the surface.

A Indications on the surface; yes, your Honor.

Percy A. Gaddis, cross.

By Mr. Allen.

Q Well, what indicates to you on the surface of Grant street, in front of Lots 2 and 3, there is no street there, and that it is a railroad yard? A Why, the driveways for unloading and loading freight, cross that at right angles. That is as I remember it, and they disregard the street altogether, that is, adjacent to the lots. That may be a bare space on Lots 2 and 3, but they have got the tracks there, and then the tracks go on again farther north.

Q Well, now, let me ask you what benefit did you estimate Lots 2 and 3, in Block 14, received from the construction of this sewer? A None.

Q And what was your practice or reasoning when you made that determination? A Because, my practice and reasoning was that it was a part of the unbroken railroad yard, with an established grade which was different than that sewer was arranged to serve, if it were necessary. And another thing, it supplied no facilities to that yard that that yard did not have before.

Q Well, then, you took into consideration the present use of Lots 2 and 3— A Added to the railroad, the property, the freight yard.

Q Because it was railroad property? A To my opinion it was railroad property, because it was a railroad yard, there is the tracks, and everything.

Q What were Lots 2 and 3 used for? A Part of the yard.

Q And those Lots 2 and 3 were fenced in? A No, sir.

Q Enclosed? A No, sir.

Q You knew when you estimated nothing as benefit for Lots 2 and 3 that they were Coster lots? A No; I knew they were Jersey Junction Railroad yard lots.

Q But you knew that they were commonly known? A Knew that they were plotted on the Coster map; I knew that, of course.

Q You knew that? A Yes.

Q And you knew that they had been bought and sold by block number and lot number in every transaction where there was a different ownership in them, didn't you? A I did not.

Q You did not? A I had not looked into the title of the New Jersey Junction.

Q You knew that those lots had been assessed as lots, didn't you? A Oh, yes.

Q And taxed by the city as lots? A No; I did not.

Q Never inquired to find out— A Taxed by the State; and that is pretty good evidence that it is railroad property of the second-class.

Q And that somewhat actuated you when you found out that Lots 2 and 3 were taxed or assessed by the State as railroad property? A No; that was only confirmatory evidence.

Q You found that out, didn't you? A It was part of the factor before me.

Q What factor before you other than those Lots 2 and 3 were assessed by the State? A Possibly I am in error on that. Let me see—

Q You are in error? A I say possibly I am. Let me see. I am not sure that at the time I had no evidence of an assessment there. I believe them to be a State tax.

Q Well, did you go ahead or do you go ahead and talk at random without being sure of your grounds? A I am sure first from personal inspection, and the fact that I found there a continuous yard.

Q Do you realize that a minute ago you stated as a fact that Lots 2 and 3 were taxed by the State as railroad property? Do you realize that you said that? A I do realize.

Percy A. Gaddis, cross.

Q You are so voluble that I was wondering whether you knew what you were talking about? A I do.

Q You remember that you said that? A I remember it clearly.

Q And you looked at something that caused you to say that. What was it? A The schedule.

Q What schedule? A The one that is in evidence, Schedule 8.

Q What is there that appears on page 34 as to Lots 2 and 3 in Block No. 45 that indicates the lots were assessed by the State? A There is no assessment against the lots.

Q And it is because that does not appear that you said it was assessed by the State? A I said that was my belief and understanding of it.

Q And it was that belief and understanding that actuated you in estimating nothing as against these lots? A No; it was not.

Q Well, will you tell us why you put down nothing as to the benefit of those two lots? A Because it is a sewer system laid out under a railroad yard, apparently unnecessary, and not suitable for the purpose intended there, and on account of the grade amongst other things.

Q The grade? A The grade, yes.

Q Is that an element that actuates you in estimating nothing as against the plots? A In this case there is a distinct difference between this and other property.

Q What was it, because it was above or below grade, that caused you to estimate nothing? A Because there the grade is established by the railroad system from end to end of the lots. They come in from Jersey City and go lower down toward Weehawken.

Q What do you mean by that, the tracks? A The railway ownership. They enter Hoboken from the southwest corner.

Q What do you mean by the railroad then? A Proceeds to the Palisades and turns east.

Q The railroad? A Yes, the railroad right of way.

Q Enters the tracks? A Yard tracks.

Q You are speaking about the grade of the road-bed? A Road-bed and yard, which are all a part of the same established grade.

Q Do you know there is no railroad bed or railroad tracks on Lots 2 and 3? A I don't know whether the tracks are actually on 3 or 4 or 5. It is part of the yard. The tracks I am sure are to the south of it.

Q If there is no road-bed, say on Lot 3, wouldn't you give that some benefit then? A Not if it were the established grade and was part of the same system, even though the tracks did not exist upon it, certainly not; because if you have to unload a car from a track adjoining you don't want to put your truck on one grade and your track on another.

Q You think that there is some unloading space there or freight space to unload from the tracks, on either Lots 2 or 3? A I don't know what part of the yard it is. I believe there is trucking east and west through the yard parallel with the tracks.

Q Well, then, if there is no unloading facilities operated to Lots 2 and 3 by reason of the road-bed of this railroad, why did you mention that as an element which caused you to estimate nothing as the benefit to these lots? A I mentioned that in our discussion as being a yard and a continuous yard, the actual position that you unload there, whether it is as to Plots 2, 23, 27 or what—it is a portion of the yard which is laid out generally from east to west, and fanned out from the west.

Q Now, that is the only and the best reason you can give for estimating nothing, is it—nothing further than all you have said? A The combination of the various things that I have said.

Q Now, take Lots 4 to 6 in the same block. A Same condition.

Percy A. Gaddis, cross.

Q Well, are they part of a railroad yard? A They are, everything to the Weehawken line is. You can go right through and enumerate each one if you like.

Q Well, what railroad system is it part of? A New York Central system.

Q Lots 2 and 3 assessed against the New Jersey Central? You think that is part of a railroad yard? A I know it.

Q I call your attention to the lots assessed to the New York State Realty & Terminal Company? A That is part of the same yard.

Q That is part of the same yard? A Yes.

Q Owned by different parties and yet part of the same yard? A Why, a railroad system may have a part ownership, there may be a different ownership that it does not name, part of the same yard.

Q Do you know that? A I know that it has in this instance two ownerships.

Q Do you know that Lots 4 and 6 are part of the railroad yard there? A I do.

Q You do? A Yes.

Q Where do you get that information from? A From maps and inspection of the property.

Q Have you got the map with you? A Yes.

Q Will you point out on this map which is headed "N. Y. C. H. R. R. R."? Point out those Lots 2 and 3 and 4 to 6. Now, do they appear to be separated lots? A They are delineated as such, surely.

Q And 5 and 6 are delineated with yellow pencil marks? A Showing a change of ownership, of title.

Q And 2 and 3 are delineated in red pencil mark, aren't they? A The brown and the yellow, brown indicating the Jersey Junction; yellow, the New York State Realty & Terminal.

Q Then, according to the information you had when you estimated nothing the benefit for these respective lots, you did have before you positive information that

there was a different ownership there; didn't you? A Oh, yes. Different title—title held in a different name.

Q What ownership? A Title held in a different name. That is the actual fact. That is different ownership technically. I presume it is.

Q Well, from your vast and wide experience in real estate matters would you say that there was a different ownership between those lots? A I say exactly what I said. Yes, exactly. What I said.

Q Different ownership. Well, then, if there is a different ownership what fact have you got that caused you to say it is one railroad yard? A My knowledge of the fact. I know it is all one.

Q How do you know it? You don't know it from that map? A I certainly do.

Q What is there about that map that shows it is part of the railroad yard? Will you point out to the Court what is there that shows that those yellow lots on which my pencil rests, 5 and 6, are part of a railroad yard? A Everything that is on this map here is part of the railroad yard and swinging that way. These outside here are not. They are under Lawson & McMurray under lease. Outside of that practically everything else that is outlined is assessed against the railroad.

Q Which lots are assessed against Lawson & McMurray? A I believe these lots on the west side of Adams street in 137.

Q They are delineated with those same reddish brown pencil marks? A Yes, sir; surely.

Q Well, then, the marking of the pencil does not indicate the use of the lot? A No. I have personal knowledge of that from inspection and acquaintance of the property.

Q Now, take Lot No. 9, Lot No. 10, Lot No. 11 in that same block? A In the same condition.

Q You think that is part of the railroad yard? A Unquestionably.

Percy A. Gaddis, cross.

Q Because it is part of the railroad yard, received no benefit from this sewer construction? A In 9 there are two ownerships there. Nine happens to be owned by the Lehigh Coal & Supply Company, located in the yard. The others that you speak of are the New York State Realty & Terminal. There are several lots in the yard there that belong—

Q Won't you answer my question? A Yes; but you asked me to group them, and 9 belongs to the Lehigh Coal & Supply as on the exhibit that was shown; and the other is the New York State Realty & Terminal.

Q (Repeated by the stenographer.) Now, take Lot No. 9, Lot No. 10, Lot No. 11 in that same block? A In the same condition.

Q (Repeated by the stenographer.) That is part of the railroad yard? A Unquestionably.

Q (Repeated by the stenographer.) Because it is part of the railroad yard, received no benefit from this sewer construction? A Unquestionably with the exception of the Lot 9.

Q And did you find an interruption in this railroad yard? A Yes, sir.

Q And in this particular block? A I do.

Q Take Lots 7 and 8. Did you see 7 and 8 on this map? A I did.

Q They haven't any pencil marks around them, have they? A No, sir.

Q What does that indicate to you, if anything? A They do not belong to the railroad company.

Q All right. Now, did you assess Lots 7 and 8? A I did not.

Q You estimated they had no benefit? A No benefit, yes. I estimated they had no benefit—let me see. Just one moment.

Q Are you sure of that? A No, there would have been a benefit on 7 and 8; but on 9 none.

Percy A. Gaddis, cross.

Q Did I ask you anything about 9? A No, but if I am mistaken I may correct. I put a benefit of $100 apiece on the two belonging to the Lehigh Coal & Supply Company.

Q What was your process of reasoning that caused you to give to Lots 7 and 8 some benefit from this sewerage construction, while the lots on either side of it you give absolutely no benefit? A Because I thought there was a possibe chance of their getting some benefit as private owners, which a railroad would not and do not need.

Q A possible chance— A There is a possibility. They are in adjacency to it. They might want to use it. A railroad yard does not need any such system.

Q Then the reason that actuated you in estimating your benefit was that there was a possibility, a chance, that the owners of Lots 7 and 8 might want to use that sewer? A Might possibly, or could use it if they wanted to.

Q Could use it if they wanted to? A Yes.

Q Now, can the owners of the lots on the other side, on either side of them, use the sewer if they wanted to? A Yes, but the nature of their business is such that they have no necessity or requirement for it.

Q Then, it was the nature of the business of the owner of the adjoining Lots, 5, 6 and 9 and 10 that influenced you in determining that there was no benefit? A The primary reason was distinctly a part of the yard and the grade as established. They couldn't change that. The other people inside could if they so desired to build up—

Q What is the difference in the grade of the Lots 5, 6, 7, 8, 9 and 10? A They are substantially alike at present.

Q So the grade of those lots being the same, how could you pick out the center lots and give them an as-

sessment? A They were in private ownership and could possibly use it.

Q Then it was private ownership that caused you to give them an assessment and it was railroad ownership that caused you to allow the others to escape; is that right? A No; that is some element but not the reason.

Q Well, do you think that if we allowed you the balance of the day that you could give what actuated you as a reason for giving the center Lots, 7 and 8, some benefit and the adjoining lots to the east and west no benefit? Do you think you could give your reason? A Surely.

Q Well, now, will you please do it?

Mr. Lichtenstein. This gentleman has time and time again answered the same question, over and over again and he has given his reasons. They are on record. He has referred to reasons in each and every instance with reference to railroad property. Now, he is asked again if he sat there for a whole day could he give any reason.

Mr. Allen. Do you think he has given a reason?

Mr. Lichtenstein. I think he has given a reason and I understand his reason from what he said, sir.

The Court. In fairness to the witness I will let him do that.

The Witness. I considered that they were in private ownership.

Q When you say that, what do you mean? A Those lots.

Q Well, those lots—what lots? A I consider Lots 7 and 8 in Block 145 standing in the name of the Lehigh Coal & Supply Company, while located within a portion of the railroad yard, were not confined to the same conditions as the balance of the yard. They could be very

readily filled or have their grade changed, and could possibly get some advantage from the sewer, although I don't think it likely and I think it very nominal, and possibly should not have put any figure there, although I have allowed $100 a lot.

Q Have you finished your answer? A Yes.

Q That is all, then? A That is the answer now.

Q It is on the record. Now, does the Lehigh Coal & Supply Company own 7 and 8? A Yes, sir.

Q Do they also own 17 and 18? A They do to the best of my knowledge and belief.

Q So that if they own those four lots extending from Grand street through to Clinton street, do you not think that the railroad yard has been interrupted in that block? A No, not seriously, with my knowledge of the trackage and arrangements there, being trackage from east to west, a group of lots—from east to west generally speaking. To be exact, from sort of southwest, rather, and northwest a trifle—the tracks running that way, lots running parallel with them for a distance of 400 feet, lend themselves to use a part of the trackage for their coal cars and so forth, and meld in with the yard without any serious interruption. Where they turned crossways that would not be the case.

Q Well, how could the railroad company owning Lots 5 and 6—if they are part of the yard, the railroad yard—get across Lots 7 and 8 to get inside Lots 9 and 10, if you think 9 and 10 are parts of the yard? A They could not get across them. They are right in the same direction. All tracks are from east to west, and the tracks would approach from the west, north of this, and they do not interrupt, as I explained before.

Q So that tracks running from west to east or east to west is the factor that put 9 and 10 in the railroad yard? A A factor that puts it in is that it is part of the yard and owned by the company and used as a part of the yard.

Q They are just vacant lots? A I am not certain whether the track extends from the outer track up to those; but I am under the impression it does. It is hard to place exactly on the ground.

Q But you do not know? A I say—

Q Your map does not indicate any tracks? A The main line track is substantially the only tracks shown on here, and those are not all on here.

Q There are no tracks to the north of the tracks as indicated on this map? A There are.

Q There are? A Very close to the Weehawken line, the extreme limit of the yard as shown there. There is a track there now, and I think several.

Q Now, Lot 9 you estimated is receiving no benefit whatsoever; didn't you? A I did.

Q And how deep is Lot 9? A Apparently 160 feet. I was apparently without information here. I do not know whether that—let me see—

Q You assessed— A Let me see. One moment. Let me see if your map is the same as this. The figures show right on the map there. They own the land straight through. Your figures are not on that map there. I should still say about 155 or 160 feet.

Q Would you say 200 or 250? A No; I would not.

Q That is back to this line here? A Yes.

Q That would be 250? A Oh, no. In the center of the block. 100 feet, down to the next street. This lot is divided, here you see.

Q Well, it is 150, isn't it? A A little over 150, apparently.

Q And yet you gave that lot no benefit whatsoever although it is 150 feet in depth? A Certainly not.

Q Yes, certainly not. That is all. On page 35, Lots 19 and 20 in Block 145, those lots face on Clinton streets, do they not? A 19 and 20? They do.

Percy A. Gaddis, cross.

Q And there is a sewer abutting in front of those lots, a new sewer? A There is a new sewer on the street in front of them, yes.

Q And you gave those lots nothing as a benefit? A Nothing.

Q And why did you do that? A The same reason that I gave the balance of that nothing, that is part of the same yard.

Q Although they are assessed in the name of the New York State Railroad & Terminal Company? A Right.

Q Now, take Lots 21 and 23 in the same block, you gave those no benefit, didn't you? A None whatever. They are underneath the tracks.

Q Yet they are owned by the same road? A Owned by the New Jersey Junction, apparently.

Q Yes, the New Jersey Junction Railroad Company. Now, Lot 1 in Block 146— A Here it is, about 100 feet square, and the railroad line crosses it. Same reasons and same conditions.

Q And the part that the main line of the railroad does not cross and does not embrace and does not cover, you gave no benefit whatsoever? A No, for the same reason.

Q And for the same reason that it is a part of the railroad yard? A Part of the railroad yard in question.

Q Take on page 38 of your estimate, is that Block 9— what is the block number of it, please? A Block 7, that should be; 9 is an error. Block 7 it is, down the southwestern corner of Hoboken.

Q Nine is an error and that should be changed to Block 7? A Yes. I am alluding now here on the list—I think it is assessed as 7. You can soon tell.

Q Well, in the book which you supplied me and also supplied to the Court, on page 38, at the top of that page, appears to be Block No. 9; should that be corrected? A I believe so.

Q To Block No. 7? A To Block 7, yes. It is a misprint.

Q And on page 38, where we have Lot No. 14, should that be Block No. 9 or Block No. 7? A I believe that is 9. I believe that is correct.

Q Nine is correct? A Yes.

Q Then we want 9. That is in a different sewerage system, isn't it?

Mr. Whittemore. It is not the Seventh, Eleventh and Fifteenth street sewer system.

A No, it is down on Paterson avenue.

Mr. Allen. Plot 9, Paterson avenue, appears on page 38.

The Witness. That is the one under Resolution 6, as we have known it.

Q On page 38, Lot 14 in Block No. 9, did you estimate that that lot received no benefit from the construction of the—what sewer is this? A It is the sewer and appurtenances—

Q Of the Paterson avenue sewer? A That is Newark avenue sewer, isn't it? You are now talking—what lots are you talking about please?

Q (Question read.) A Fourteen. The lot—yes, I estimated that received no benefit.

Q And what was it that caused you to determined that that received no benefit, that lot received no benefit from the construction of the sewer in front of it? A That is practically part of the station ground of the railroad company.

Q Station ground? A Well, freight station there.

Q Is there a freight station there? A There is a little shed or building there, and the—

Q Where do you think there is a shed or building there? A I do not say on that lot; don't mistake me there.

Q Well, you said that your reason for determining that there was no assessment of these lots, or of this last mentioned lot was the fact that it was a part of the grounds, is that it? A Substantially so, yes, one of the reasons.

Q Do you understand by that, or do you want to change it now that you have seen this map of the railroad company? A I can't change the facts.

Q Well, do you still say that that Lot 14 is part of the station grounds as indicated on this map that you have now looked at? A Part of the continuous property, it is on the other side of the track.

Q In other words, the station is to the west? A Yes.

Q The station is to the west of the railroad tracks? A Yes.

Q And yet you say that Lot 14, the reason that you gave that no benefit because it is a part of the station grounds? A No, I stated the fact that it was a part of the station grounds, part of the railroad system, part of it, that had some facilities, some facilities before, and that it was increased and did not need any additional facilities.

Q Well, what was the reason? A Did not need any additional facilities at that place.

Q Well, what was the reason that you did not determine that Lot 14 received any benefit; it surely is disconnected from the freight station by the track here, isn't it? A The main line tracks are on part of the four lots, of which that is a corner lot, which you are calling attention to.

Q Well, the station is on the other side of the track, west of it? A True.

Q Well then— A The station grounds usually extend to both sides of the tracks, if you are familiar around the country.

Q What is on Lot 14? A Nothing.

Q It is a vacant lot? A Vacant lot.

Percy A. Gaddis, cross.

Q Assessed by the city? A Well, I will take your word for it.

Q You do not know that. You did not bother to look that up? A Well, it did not make any difference to me, whether it was or not.

Q The fact that they are paying a city tax the same as any other owner of a lot would not amount to anything to you? A Not necessarily. It would, if it were correct, have some, be an element for consideration.

Q Then what influenced you was the fact that a railroad owner on Lot 14 would have no use for the sewer, is that it? A No, one of the reasons, of course, a slight element for consideration.

Q Well, one of your various reasons. I want to get at your reasons. One is that it is part of the station. Now, you have said that? A I have said that, station grounds. It is land of the railroad, surplus land, which extends out of the right of way.

Q Surplus land?

The Court. Extending out of the right of way.

By Mr. Allen.

Q Extending beyond the right of way? A A portion of it extends beyond the right of way.

Q And for that portion which extends beyond the right of way, which you say is surplus land, state to the Court what were the reasons that caused you to say no benefit, upon the part of Lot 14 that extended beyond the right of way, and is surplus beyond the road-bed, one is that it is part of the station ground, is that it? A I believe so.

Q Now, give us the rest of them, that the railroad would not have any use for a sewer? A There is no necessity for a sewer there. There were facilities there before.

Percy A. Gaddis, cross.

Q Then you say that the other reason is that there were other facilities there before? A One of the reasons.

Q Was there a sewer there before? A There was not —it was not directly in front of the—it was not directly in front of it. There was a sewer that went through Paterson street before.

Q And was it a fact that there had been a sewer, on Paterson avenue, that caused you to say that the new sewer did not give that lot any benefit? A That is one of the things that I would consider.

Q How did you know that there was a sewer there before? A I said before there—I don't know whether it ran through Marshall or ran through Paterson or First street, but right in that immediate neighborhood, there were drainage facilities.

Q How do you know that? A Well—

Q What were the draining facilities that Lot 14 had prior to the construction of this sewer? A All that it really needed. At the present time, last week, there was a big pond in front of it.

Q What were the existing sewerage facilities afforded to Lot 14, prior to the construction of this sewer on Paterson avenue? You have told about them; now, what were they? A The First street sewer came up to the corner of Marshall and—the old First street sewer came up to the corner of Marshall and Paterson street, just directly opposite that lot.

Q Was one of the reasons that actuated you in determining that Lot 14 had no sewerage benefit from the construction of this new sewer the fact that there had been an existing sewer in Paterson avenue? A That was one of the things I considered.

Q That was one of the things you considered? A Surely.

Q Did you know anything about the condition of that old sewer? A No, I did not.

Percy A. Gaddis, cross.

Q Didn't know whether it was stopped up, filled up or sunk or even in existence? A I don't remember what I had heard about the conditions now. I passed upon it when I saw the conditions.

Q You don't know whether it was functioning or not? A I do not know. I know it is not now. There is a big pond in front of the lot. It is all flooded there, you can see by the photograph.

Q By reason of some photograph? A Not by reason of the photograph. It was flooded by reason of the reason of the water. It was not flooded by reason of the photograph, no.

Q You say you saw water? A I saw water.

Q You saw water in the photograph? A No, I saw water after, stepped into it.

Q You are referring to the cove water? A I am referring—no, I am referring to a pond of water there.

Q Do you know where it comes from? A I know where it lays.

Q You don't know where it comes from? A I don't know where it comes from, but I know where it lays, in front of those lots.

Q Do you think that by reason of that water being there, that that indicates that this sewer in Paterson avenue is not functioning? A Pretty good evidence of it.

Q You think it is? A I presume that that sewer was there for both storm water and drain water, and it should drain it.

Q But you do not know anything about the cove not having any connection, and that water flooding that portion of the city, and then trying to get a connection in the county, you do not know that, do you? A No, only what you say about it.

Q Take Lot No. 15 in Block No. 9, on the corner of Marshall and Paterson avenue; you gave that no benefit whatsoever, is that right?

Percy A. Gaddis, cross.

The Court. Lot 15?

A Oh, 15, 16, 17—14, 15, 16 and 17, same conditions exactly. What I have said one one would apply to all four. They are part of a continuous plot.

Q Same reasons? A Yes.

Q Take on page 39. That will be my last then; on page 39. What is that, Block 14—Block 14 is a triangular plot assessed to the— A Public Service Railway.

Q Public Service Railway Company. Did you assess that block, Block 14, as receiving no benefits or estimated as receiving no benefits? A I did.

Q What caused you to do that? A It was the track foundation of the—I believe the Public Service Railway Company right of way runs over it, the elevated structure. If I am correctly informed. Let's see—and it was in the same condition as the other one, had the facilities that they needed, they had them before, because the old Ferry street sewer passes that block.

Q You stated your reasons— A And the elevated structure goes right over it.

Q And one of your reasons is that the elevated railroad of the Public Service Company is there— A I stated a fact. The fact is that the elevated railroad runs over it. The reason is—

Q Now, one moment, that is a fact? A Yes.

Q The elevated railroad— A Structure.

Q Goes over Block 14? A Yes.

Q And that is a reason? A No, I said that was the fact.

Q Well, is that one of the reasons that caused you to say that you estimated that Block 14 received no benefit? A No. I stated that as a fact. The reason is that I did not consider—it did not add any facilities, and that it did not have a condition that would reflect in the salability of the property, as land.

Q So, then, you take into consideration the salability in this instance as causing you to determine no benefit? A Almost every instance, salability.

Q And— A In every instance, as a factor, of course.

Q Yes. Now, you think that the railroad tracks of the elevated structure extend over this Block 14? A Yes.

Q Because that is shown on this map? A Not because it is shown on there.

Q Well, now, there seems to be a big difference between the map that you looked at prepared by—and the city map? A Well, that is possible, between 7 and 15—(Discussion.) Yes, that I believe would be a fact, but it does not affect its value or the reason why it received no benefits.

Q Now, what was there about either the Fuertes report or the O'Breta map or the Buhorn-Laverty appraisal that gave you any information as to the condition of the old sewers in Hoboken? A The O'Breta map would delineate location and give no information; the Fuertes report would criticize facilities and conditions, and the other report dealt only with values.

Q Then there would be nothing in those three reports, that would indicate the condition of the existing sewers other than the Fuertes report? A Would be more than likely to be there.

Q Now, in the O'Breta map there would be nothing there, would there? A No.

Q And nothing in the Buhorn-Laverty map combination? A No, only that as it would be considered a substantial and valuable asset to the city, in value, that is the only thing you can glean from that report.

Q And the Fuertes report did contain criticisms of the facilities and the conditions of the old sewers? A Various sewers, yes.

Q And recommended in some instances the construction of new sewers and drainage tanks, new drainage

tanks at the head of the old sewers, didn't it? A I believe so, yes.

Q When you speak of the O'Breta official map, what do you mean? A I mean the map prepared by O'Breta when he was a city engineer, prepared to show the existence and condition of existing sewers, about 1915, I think.

Q You have seen such a map? A I have. I have a copy of it.

Q Where is it? A There is one over in my office. I do not think I have one here.

Q And you think that is an official map of the City of Hoboken? A It is a map prepared by an official of the City of Hoboken, purporting to show the location of certain things, and ought to be substantially correct.

Q So you have such a map in your office you say? A I have a print of it; yes, sir.

Q And when was O'Breta an officer in the City of Hoboken? A I don't know the date, but he was employed as a city engineer.

Q When did he make this map? A It was prepared when he was employed by the city.

Q You think he was employed by the City of Hoboken? A He told me so.

Q Have you any knowledge on that subject? A Nothing, but the man's word.

Q When was he employed by the City of Hoboken? A I don't remember the date.

The Court. Doesn't remember the date, he says.

A (Continuing.) My recollection of it is as being about 1915.

By Mr. Allen.

Q And do you know when this map was made? A Well, it was at that date, or previous.

Percy A. Gaddis, re-direct.

Mr. Allen. That is all.

Re-direct examination by Mr. Lichtenstein.

Q Mr. Gaddis, Mr. Allen, during the course of most of his examination, referred you to lands which you designate as railroad lands, as belonging to the railroads? A He did.

Q And in each of these instances, you in your schedule gave no—or contend and so testified that no benefits have been received by that land by reason of these improvements; that is correct, isn't it? A In a majority of instances.

Q Yes. A Except where the report shows to the contrary, or the schedule.

Q Yes. And there is another class of property that is not owned by railroads, where you have also said no benefit exists, and also you do not give any benefits in your schedule? A Yes, there are a few of those.

Q Yes, a few instances. Now, in the instance of private ownership of land which is not railroad property, where you claim that there have been no benefits received, are those parcels of land where there is no sewer in front of that land, where they have tapping facilities? A Generally, yes; and one other class where they had facilities before.

Q Well, I was coming to that. A Oh—

Q And, then, there was another class of cases that he referred you to where sewers existed in front of the properties, and either were ripped up, and new sewers placed there or the old sewers existed with flush tanks attached to them? A Yes.

Q And in those cases you have also made your estimate of the benefits received—

Mr. Allen. No, no benefits received.

Percy A. Gaddis, re-direct.

By Mr. Lichtenstein.

Q Well, you have also made your estimate and your estimate was that no benefits were received in those cases? A Yes, that is substantially correct.

Q In taking up the first class of cases that I referred to, namely the railroad properties; I am not going to interrogate you on that. I am going to leave that for Mr. Wall, because that is not the subject of our appeal, so far as our clients are concerned. Taking up the other class of property, namely lands which are in private ownership and which have been the subject of appeal, the cases which we represent, and which Mr. Allen has called your attention to, namely those lands where there is no sewer, where no sewer exists in front of the land, and where it will be necessary to build sewers, if they can be built, in order to connect up with the existing system, in those cases as you have already said, you considered that in your opinion there have been no benefits? A I do.

Q Now, you have been using the term no benefit, because Mr. Allen has also been using that term and interrogating you on it. What do you mean when you say that there are no benefits to those lands? A There is no additional value imparted to the land by reason of the improvements assessed against them.

Q And is that the sense in which you use that term? A Yes.

Q In other words, that when a piece of land by reason of the sewer being built, has not been increased in value? A That is it.

Q In your opinion where a sewer existed in front of lands in this area, and a new sewer was built, because the old sewer had sunk, or that is was—sunk or the owner was limited in its use by reason of that condition of the land which adjoined the sewer, which had added to it a flush tank, such as exists in this sewer system, in your opinion the building of a new sewer in front of such lands that already had a sewer, even though it was bad, would

that increase the land in value? A Not generally, very seldom.

Q In other words, if a man owned a piece of land in a part of the city where there had already existed a sewer and the city proceeded to build a new sewer in front, then, either because it was necessary to increase its capacity or because the old sewer had sunk and was not efficient; in your opinion would that increase the land, the market value of the land? A No, it would not.

Q And in these cases, in the other section of the city where sewers had already existed as pointed out to you, and you said that there was no benefit, are those the lands which in your opinion received no increase in value by reason of the new sewers or by reason of the flush tanks attached to the old sewers? A They are.

Q Now, take this; have you, Mr. Gaddis, made up a list of sales of lands in the built-up sections of the city where there were sewers, streets, sidwalks, pavements, water and sewer connections, for the purpose of assisting you in making up your estimate of the value of land, with all improvements, as you have already stated?

Mr. Allen. One minute. I object to it as being irrelevant and immaterial and not proper re-direct.

The Court. I will allow it; you may have an exception.

Mr. Lichtenstein. Yes.

A Yes, I have prepared such a list.

Q Yes, and I show you a list consisting of three sheets; does this list show lands, vacant lands in the older and built-up area in the City of Hoboken that have sewer connections, paved streets, sidewalks and water and sewer connections? A It does.

Q Yes, and does it give the lot and block numbers? A It does.

Q Yes, and the sale price, with all those improvements? A It does.

Q And the date of the sale? A It does.

Q And the name of the grantor and the grantee? A It does.

Q Now, do you also have a list—you will pardon me. My statement was that there was a list of three sheets. You might correct that. It is a list of— A Two and a half—three sheets. There are three sheets, yes.

Q Yes. The entire three sheets are not all of lots in the City of Hoboken, are they? A No, they are not.

Q There are some that are in Jersey City? A Yes, a few in Jersey City, comparable lots, comparable lands.

Q Are those separated under the head of sales in Jersey City adjacent to Hoboken? A Yes, they are.

Q And the lands which you have listed there located in the City of Hoboken, are they all lands which are similar in character and similarly situated to the lands which are the subject of these appeals? A They are substantially, on the average, will compare with all the lands which are under appeal.

Q Yes, are they in the unbuilt-up section of the city or the built-up section of the city? A They fringe along the border of the property under discussion.

Q Yes, and is that the land which you have listed here—is that land in your opinion of more value or of less value than the lots which are the subject of these appeals? A Pretty near the same.

Q Pretty near the same? A That is, after the improvements are on it, considering these as improved, they are comparable.

Q Yes, in other words, the lots which are the subject of the appeal improved as they are, and the lots that you have listed here, improved, you say that they are comparable? A They are.

Q Similar in character? A They are. They just make the same situation as the other. It is improved and unimproved. They go right along as I view them, as I found them on the border blocks, when I ran through my sales and picked them out.

Q Now, the land which you have listed in Jersey City; what character of lands are those? A It is very similar and comparable to that of Jersey City and Hoboken.

Q Are they similarly situated? A They are.

Q Are they similar in character? A They are.

Q And used for the same purposes? A Yes.

Q These lands in question in Hoboken? A They are.

Q And have you listed them by their proper designations in the City of Jersey City and the name of the owners, the vendors and the vendees and the purchase prices? A I have.

Q And also by the street numbers? A I have, showing the unit per lot of course.

Q And the unit per lot. Now— A I have started to prepare a map and did not find time to complete it, in which I was to plot the individual sales on it, to show their locations there, graphically, and their situations. That is not completed, but can be done so.

Q Yes, will you complete the plotting of all these lands on the map entitled City of Hoboken, 1922, a copy of which was offered in evidence here and marked Exhibit 7? A I will.

Q Showing the lands which are the subject of the appeal? A I will.

Q And the lands in Jersey City lying directly to the south of the margin of the map in question? A I will, yes.

Q Yes. A They do.

Q Do they not? A Yes.

Q Now, what— A What was that?

Q You have here opposite several of these items a list of items, value of improvements? A Yes.

Q That refers to improvements on the land? A It does.

Q Yes. In other words, you make— A That is the buildings.

Q The buildings? A Not the assessed improvements, to be mixed with that.

Q What? A Not the assessed improvement, the improvement upon the land.

Q Yes, the building. A I tried to take the vacant land sales, and I found those others, and, of course, had to allocate something to the building.

Q Yes. Now, taking your list here and eliminating the possibly debatable question as to the value of improvements on vacant lands, take the lots, as you have them on your list here, first one, in Block 75, Lot 25. A Lot in about the center of the block on the west side of Monroe street, 25x100, vacant land, where there was a sewer and a street was pavedf.

Q And that was sold in 1915 for how much money? A $1,200.

Q Take the Block 78—skip the next one, because that has a building on it—Block 78? A 76 is the next one, I think. 76 the next one would be, I think. The car barn is a little blurred. 76 I think is the next one.

Q Is that Waddington Hall?

The Court. No; that is 78.

The Witness. I stand corrected. That is my mistake.

Q Lots 13 to 17? A Five lots on the southwest corner—

The Court. Southeast corner.

The Witness. Southeast corner of Adams and Seventh.

Q How many lots were there there? A Five lots.

Q Five lots. And they sold for how much a lot? A $1,500.

Q $1,500. Is that in the built up section of the city? A Just borders it.

Q Just borders it. And that had all improvements? A That had all improvements prior to the year 1906.

Q That is, the sewer— A Pavement, sidewalks.

Q Pavement, sidewalks, yes. $1,500? A That was in 1917.

Q And the value that you placed upon those meadow lots with all the improvements is an average of how much—that is, the lands which are the subject of the assessment? A Pretty close to $2,000.

Q You say pretty close to $2,000? A Yes, sir.

Q Why did these lots sell in 1917 for $1,500 a lot with all the improvements? A Better located, better situated.

Q Take the next one, Block 76. A It goes around the east side of Madison street, between Sixth and Seventh. There were about a dozen lots there—one moment. They run through Jefferson, take a corner of Seventh. Those lots sold for $1,500 also.

Q Since then there has been a building constructed on there, has there not? A Yes, sir.

Q And by the American Lead Pencil Company? A By the American Lead Pencil Company. Those were sold at $1,500; that was the corner; took in two corners and ran on three streets.

Q Did you make allowance for the corners or do you take the average? A In this instance it is the average price per lot.

Q $1,500 straight? A $1,500 straight.

Q And take the next one, Block 13, Lot 20? A 13; that is a lot on the west side of Jackson street, north—about 250 feet north of Paterson avenue.

Q How much did that sell for? A That sold for $1,500 also, in 1919.

Q Take Block 83, Lots 9 to 13. A Those were on the east side of Madison street, betwen Seventh and Eighth; continuous bunch of lots; sold for $1,500 a lot in 1921, near the center of the block on the east side of of the street; they were in the assessed area; those lie within the assessed area.

Q I am just looking at that to find that out.

Mr. Allen. Which ones?

The Witness. Nine to 13 in Block 83; 717 to 725 Madison, vacant land.

Q The land in question, that is, Block 83, Lots 9 to 13, grantee Cravenette—that, you say, lies within the assessed area? A Yes.

Q And is one of the parcels which is the subject of this appeal? A I believe it is.

Q Now, the sales price there was $1,500 a lot, you say? A It was.

Q The only assessment against this land as appears by this assessment map is for sewers, not for streets, sidewalks and pavements? A It is a sewer to replace or repair the other; one or the other. There was a sewer and all improvements on that property at the time of sale.

Q Just for the purpose of illustration, if you please, will you just turn to your book and tell us how much you have put upon that property? A I will. I put $8,000 as the value before, and $8,500 as the value after.

The Court. That is $500, the value of the improvement.

The Witness. That is for the whole five lots, of course.

The Court. Yes. That would be $1,600 before, wouldn't it, per lot?

The Witness. Yes, $1,600 apiece.

The Court. And $1,700 after?

The Witness. And I place before $500 a lot—or, at least, $100 a lot more than they actually paid for them, within a year. I considered them worth that much more.

Q How much of an increase in value did you give my reason of this sewer? A $500; $500.

The Court. That is $100 a lot?

The Witness. That is right. There was no paving there, no paving assessment. It was paved before.

Q Now, Block 82, Lot 6? A Block 82, Lot 6, that is on the easterly side of Monroe street, 50 feet north of Seventh; sold for $1,500 in 1921.

Q What side of the street was that on? A East side of Monroe street.

Q Now, how much was that sold for? A $1,500.

Q That was in 1921? A It was.

Q Mr. Gaddis, have you the originals from which this was typed? A I have the originals, but I haven't them here with me.

Q You haven't them here with you? A No.

Q Well, I will have to pass this for the present until you can go over it and correct it.

(Side discussion between Mr. Lichtenstein and Mr. Allen.)

The Witness. It looks like an error to me.

Q Take Block 76, Lot 24. A That is a lot on the west side of Jefferson street, No. 620 Jefferson street, sold in 1916 for $1,650 a lot.

Q Block 47, Lots 15 to 17 inclusive. A That is on the east side of Jackson street, between Third and Fourth street—that is really the southeast corner of

Fourth and Jackson; two vacant lots, sold for $1,670 a lot.

Q In 1921? A In 1921, yes.

Q In Block 76, Lot 10, Martin to the American Lead Pencil Company. A That is a vacant lot on the east side of Madison street between Sixth and Seventh, sold for $1,700.

Q Block 76, Lots 7 and 8? A Both on the east side of Madison street between Sixth and Seventh, sold for $1,750 a lot in 1918.

Q Was that an accumulation of land for the American Lead Pencil Company? A That was.

Q For the erection of a structure which they have on it now?

Mr. Allen. No, I object.

Q Well, do you know whether there is a structure on these lots of the American Lead Pencil Company? A There is now.

Q How much did these lots sell for apiece, 7 and 8? A $1,750.

Q And Block 25, Lot 20? A 1 to 8 Harrison street; that is on the west side of Harrison street, between First and Second streets.

Q Yes. A That was improved and had facilities before, although it is under assessment now again for a new sewer.

Q How much did that sell for? A That sold for $1,800 a lot in 1917.

Q Block 82, Lots 18 to 21? A 18 to 21; that is the southwest corner of Madison and Eighth; four vacant lots; sold for $1,825 apiece in 1919; all improvements before, and since assessed for the sewer; now under assessment.

Q Block 27—pardon me; that is one where they have a little building on it. Block 66, Lot 33? A 33, on the

west side of Monroe street, between Fifth and Sixth, nearer Fifth; that sold for $2,000.

Q Is that right in the heart of the built-up section? A It is; that is right in the Italian section.

Q Block 77, Lot 5? A Block 77, Lot 5; that is on the east side of Jefferson street, 100 feet north of Sixth street, and it is outside of the assessment area; sold for $2,000; 609 Jefferson.

Q Is that in the built-up section of the city? A That is.

Q That whole block; that whole block? A That whole block is solidly built up, very few vacant lots.

Q Block 18, Lot 30? A That is a piece of property that had an improvement on; but it is No. 88 Adams street. It showed a lot value of about $2,000. It showed a lot value of about $2,000 on the razing of the building.

Q And that is in the very old section, the built-up section of the city? A The built up; all solid.

Q Right between First street, the principal thoroughfare running east and west through the City of Hoboken, and Willow street and other principal thoroughfares? A It is.

Q Block 82, Lots 1 to 4? A That is the corner of Monroe and Seventh streets.

Q That is a sale in 1921? A Yes; that is the northeast corner of Monroe and Seventh, vacant land, and is subject to an assessment now, but had the sewer and the pavement there before; sold for $2,000 a lot in 1921.

Q Block 39? A Block 39, 222 Jefferson street; that is the westerly side of Jefferson street between Second and Third, not under assessment; sold for $2,200.

Q That is in the old built-up section of the city? A That is almost built up solidly, the old built up section of the city.

Q Block 37, Lots 31 and 32; is that the old section of the city? A That is a very old section of the city.

Two lots acquired by the City of Hoboken in 1918, on 204 and 206 Monroe street; sold for $2,250 per lot.

Q Block 36, Lot 27? A That is on the westerly side of Jackson street.

Q Yes. I will eliminate that. That was built upon. That has a building on it. I will eliminate that. Block 40, Lot 12. Is that the old section of the city, the heart of it? A It is the heart of the old Italian section, the east side of Jefferson street, north of Second.

Q All built up? A All built up; sold for $2,300 a lot in 1918.

Q Block 19, Lot 30—and that has an improvement on it, too? A Yes.

Q Block 3, Lot 11? A That is on the south side of Newark street; that is between Henderson and Grove, and sold for $2,400—$2,440 a lot to the Union Iron Works, $2,500 was the consideration; that is a little more than a lot in area.

Q Is that a holding that runs through from block to block? A No; it runs back to the city line and against the railroad holdings of the Lackawanna.

Q Along the holdings of the Lackawanna? A Yes.

Q In other words, the railroad tracks of the Lackawanna skirt the rear of the land and abut it? A Yes, and it has an extension—it was an extension of holdings by the Union Iron Works There are no buildings on any of these Jersey City lots.

Mr. Allen. I will interpose a further objection to the sales in Jersey City as being too remote, and outside of the City of Hoboken. There must be some limitation, some latitude. I do not know where your Honor is going to put it.

The Court. Well, I think I am going to take it. They have some comparable value.

The Witness. I might add, if I can, that these were lots bought for the extension of holdings by

the Lackawanna Railroad Company, in a purchase there, in order to represent the very maximum. They were acquired from owners, generally known that that was so; bought within the last two years. Many of the sales I made myself, and they are absolutely comparable between Grove and Henderson streets, and Jersey avenue; they are absolutely similar land, right in the old horseshoe section, in the Lackawanna yard.

Q And is it a built-up section of the city? A Yes, it is.

Q And these were purchases for what purposes, most of them? A A few of them—extension of the holdings of the Lackawanna Railroad—there were a few of the lots that were left in that neighborhood, and they are right on improved city streets—Jersey avenue, Erie street, Grove and Henderson.

Q And were they acquired irrespective of price?

Mr. Allen. I submit this witness does not know anything about that.

Q Well, did you do the purchasing, part of it? A I did.

Q And were you sent out by the railroad company to buy up this land and the purchase of that entire thing, you might say, was made to someone else. A I acquired about 25 or 30 per cent. of those that are shown here, and some of them were in the family. Some belonged to the Traphagans, and some belonged to people like Henry V. Coudert, who does not often give his land away, and they were that type of purchases.

Q In other words, did they represent—and you also said that it was generally known that it was the railroad that was buying it? A It was not my fault if it was.

Q But it was the fact? A It was.

Percy A. Gaddis, re-direct.

Q And from your experience where a railroad attempts to—

Mr. Allen I object.

Mr. Lichtenstein. That is an element, if the Court please. We have a right to show all the circumstances and the reason why prices are paid for land. All of those things are very material elements.

The Court. I think he has already testified to that.

Q From your experience in the negotiating for and purchasing of land, has it been your experience that where a railroad endeavored to purchase land, and it is known that it is a railroad, that the prices are above the normal?

Mr. Allen. I object to that as incompetent, immaterial and irrelevant, and this witness has not laid a foundation to show his competency to testify as to what results when railroads buy lands.

The Court. I think I will allow him to answer that. I suppose his answer is "Yes." That is almost a matter of common knowledge.

The Witness. Yes, but I was going to add further that—

Mr. Allen. You will add all right—

The Witness. The Lackawanna are more economical or closer, nearer to the market value than almost any common carrier in Hudson County; so that they do not represent that kind, say the ballooning values, as greatly as the others; but they are more indicative of normal market values.

Mr. Allen. But your counsel wants to have it appear as ballooning.

The Witness. I want to show my competency, what I know about it. My 28 years in the Lackawanna, off and on at various times, has brought me to that conclusion.

Q That they usually buy about at the market value? A Try to. It is closer to it than any other corporation I know of like size and business.

Q Now, the average price, without going into the details of these various parcels of land, adjoining Hoboken and lying in Jersey City, is how much per lot? A They run around $2,000 a lot There are some with corners that are high, one as high as $2,750, one of $3,000.

Q Were those corners? A Yes; and there are others that brought $1,500, several of that.

Q And the corners are the high figures that are here? For instance, take the last one on your list, No. 225, E. & M., $3,750. That was a corner, wasn't it? A That was the northwest corner of Henderson and Seventeenth, and I consider it somewhat of a holdup. It was one of the few that ran above the price; but I put everything that was vacant there on the list that I had in touch, so that I could get together hurriedly. I might have skipped a lot of them, too. This is all between 1919, 1920, 1921—1921—1921; recent.

Q And did all of these lands have sewer improvements? A Had sewer; good pavement, trolleys in front of three out of four of the streets.

Q Now, then, without going into the others in detail, I will offer this list in evidence.

Mr. Allen. We object to it as being irrelevant and immaterial, and not proper re-direct; but I will admit that he will testify to everything that appears on that paper.

The Court. That will be admitted for that purpose, but you object to his testimony?

Mr. Allen. Yes.

The Court. And I grant you an exception, overruling your objection.

Mr. Lichtenstein. In order that we may have no question about the value of improvements, and so on, I am going to eliminate the items opposite the improvements; because that only raises confusion. There may be examination and questioning of the property, "Is it worth ten, eleven or twelve thousand dollars?" And so forth. I will draw a line through this and we will eliminate them all. (Three pages in loose leaf binder containing other pages, marked in evidence each individually Appellant's Exhibit 1-A.)

Q Mr. Gaddis, have you a record of a lot—I do not recall whether Mr Allen called your attention to it, or whether I made a note of it—of the Dock Contracting Company, some sale of lots?

Mr. Allen. I did not call his attention to any sale.

Mr. Lichtenstein. I mean a piece of property?

Mr. Allen. I only called his attention to the estimate of benefits.

Mr. Lichtenstein. I have a note here. I did not know whether it was during the course of the examination, or whether someone called my attention to it.

A There is a lot I remember, sale by the Dock Contracting Company about two years ago, right in this section here. I will find it in a moment. I do not remember the block number.

Mr. Lichtenstein. Someone gave me this memorandum but I cannot recall just what it was for. Never mind, do not go through it.

Percy A. Gaddis, re-direct.

The Witness. It was in Block 99. It was the sale on March 20, 1920, of Lots 9 to 12, inclusive, Block 99, northeast corner of Madison, Tenth and Twelfth, 100 feet, clear vacant land, 60 cents a square foot, or $1,500 a lot.

Q And that had no street in front of it, I mean no paved street? A That was William C. Farr, of the Dock Contracting Company. That was unimproved land on the east side of Madison. It is subject to assessment for both sewer and pavement at the present time; sold in 1920 for $1,500 a lot. That was our base, I think; $6,000, $1,500 a lot. That has been improved in front since, both sewer and pavement.

The Court. The sewer was in 1920?

Mr. Lichtenstein. No, it was not improved.

The Witness. It was entirely unimproved, no sewer there before; vacant land, typical; diagonally back of the park, the block that abuts, right opposite the park.

Q In the case of lands which are the subject of this appeal and which abut the public street where sewers existed before the new improvement, assuming now that no sewer did exist at any time, and that a brand new sewer was put down the same as in the other cases, what in your opinion would be the maximum amount of increase in value of a lot 25x100 by reason of such a sewer?

Mr. Allen. Objected to as being irrelevant and immaterial. It has nothing to do with this situation at all.

Mr. Lichtenstein. He says he did not give them any increase in value by reason of the fact that there was a sewer. Now, I am assuming the same loss, if there were no sewer in front of it and a brand new sewer were put it.

Percy A. Gaddis, re-direct.

The Court. I will allow it. You may have an exception.

Mr. Allen. Exception.

A $300.

Q What in your opinion would be the increase in value of such lots by reason of paving, if there were new pavements put in? A $200.

Q And is that the maximum figure that you give in each instance? A That is for inside lots.

Q And the corner lot? A The corner lot would be one and a half times in addition to the base in the case of paving. In the case of sewer, nothing additional.

Q From your experience, Mr. Gaddis, where a lot had a sewer in front of it, and repairs or improvements were made to that sewer, or a new sewer put into take the place of the old sewer, is there any increase of value reflected in the sales price of that lot by reason of such improvement?

Mr. Allen. Objected to as irrelevant and immaterial.

The Court. Same ruling, and exception.

A Very seldom any addition.

By Mr. Lichtenstein.

Q In Block 9, your attention was called to Lots 1 to 14, Lots 1 to 4 would be on the northeast corner of the block, would it not? A It would.

Q Yes. A No, the northeast corner of the intersecting street, the southwest corner of the block.

Q The south— A Southwest corner of the block, or the northeast corner of the intersecting street.

Q Yes. Now, I call your attention, Mr. Gaddis, to the statement on the assessment map, in front of Block 91, Lots 1 to 4, Adams street, old sewer, and also to the

legend on the assessment map of the Seventh, Eleventh and Fifteenth stret sewer, existing sewers to be used in connection with the new system shown thus; dash and dot, dash and dot? A Yes.

Q I also call your attention to the statement of the engineer. He said, if my recollection serves me right, that the sewer running from Seventh to Ninth street—

Mr. Allen. Well, I object to your making a statemen of what he said—

Mr. Lichtenstein. I will withdraw the question.

The Court. The question is withdrawn.

Mr. Lichtenstein. Yes, withdraw the question.

Q And whatever is appraised by this assessment, from in front of Block 91, Lots 1 to 4 is the old sewer? A It was.

Q And the only new thing in connection with it is apparently a 4,000-flush tank? A It is.

Q You have given this land and an increase in value by reason of that improvement of how much, if anything—or anything—have you given anything to it? A I can't tell you without reference, but I will tell you in a minute. I did not give it any additional value.

Q Yes, and in your opinion, Mr. Gaddis, the mere fact that a flush tank has been placed at the head of Ninth street, would that increase Lots 1 to 4 in Block 91 in value? A It would not reflect any—in their salable values, one cent.

Q Yes. A In my judgment.

Q Is that the reason you gave it no increase in value and no benefit as you called it? A It did.

Q Block 97, will you look at your schedule, please, Block 97, Lots 1, 2, 3 and 4? A Yes, 1, 2, 3 and 4 in Block 97. I did place a value upon those by reason of the sewer.

Edward N. Hill, direct.

Q By reason of the sewer and my recollection is that the reason for it is—

Mr. Allen. Well, what is the use of repeating this. You see all Mr. Lichtenstein wants to do is to use his phraseology on top of his. What good is that going to do in this case?

The Court. I recall it.

Mr. Lichtenstein. Well, do you recall it all?

The Court. Yes, I recall what he said about it, and the front of the sewer, yes. Well, it is about one o'clock and we will take a recess. You gentlemen understand that we want to get along with this case now. We will adjourn now until two o'clock. The Court will take a recess until two o'clock.

RECESS UNTIL 2 O'CLOCK.

AFTER RECESS.

EDWARD N. HILL, sworn for the appellants.

Direct examination by Mr. Lichtenstein.

Q Mr. Hill, you are connected with what company? A Secretary and treasurer of the Frommell Realty & Investment Company.

Q The Frommell Realty & Investment Company? A Yes.

Q Are you connected with any other companies? A No, I have most of the business to do with the Hoboken Realty Company.

Q The Hoboken Realty Company and the Frommell Realty & Investment Company are two of the appellants? A Yes.

Q In this case? A Yes.

Edward N. Hill, direct.

Q Who are before this Court now on some of these assessment matters? A Yes.

Q And as secretary and treasurer of these companies, have you for the past number of years, had charge of sales of real estate? A I have.

Q And were they all lands lying within this assessment area? A Yes, sir.

Q A part of these lands, or most of them, in fact all of them, part of the lands which are the subject of this assessment? A They are.

Q And how many lots did your company, the Frommell Realty & Investment Company sell, I mean for the past few years? A We have sold about 60 lots.

Q Sixty lots out of a total of how many? A 75.

Q Sixty out of 75? A Yes.

Q And were they unimproved lots? A Yes, sir.

Q Lots without sewers, without streets and without pavements? A Well, there were some, below Eighth street. I think they had some sewers on those lots.

Q Below Eighth street? A Yes, that would be south of Eighth street.

Q South of Eighth street? A Yes.

Q Well, now, let's take some of the lands—have you a list of them here? A I have.

Q I will call your attention to one or two. Take—did you sell four lots, in Block 99, to a man named Tansfeld? A We did; yes, sir.

Q And that was on an unimproved street, was it? A There was no sewer or no paving on Jefferson street with—no, it is Madison street.

Q Yes. A On Madison street, no, but there was some paving I think in Eleventh street, but not up to Madison.

Q Yes. A It only went to Jefferson street.

Q Yes. How much did you get for those four lots? A $4,900.

The Court. $4,900.

The Witness. $4,900.

By Mr. Lichtenstein.

Q Yes, and were those lots filled or unfilled at the time of the sale? A Unfilled.

Q Unfilled? A They were below grade.

Q And that was in March, 1919? A Yes.

Mr. Allen. March, 1919?

Mr. Lichtenstein. Yes.

The Court. $1,150 a lot, isn't it?

The Witness. Let me figure that out. No, $1,225.

The Court. Oh, yes; $1,225.

Mr. Lichtenstein. In April, 1920, did you sell some lots to William C. Farr?

The Witness. We did, yes.

Q They were eight lots? In the same block, 99? A Same block; yes, sir.

Q And how much did you sell those eight lots for? A $15,000.

Q $15,000, or an average $1,875 a lot? A Well, whatever it figures out there. I think one of those parcels was a corner.

Q One was a corner? A The corner of Tenth street.

Q Yes, now, on that land was there a building? A There was one small building. It was used for a carriage shed.

Q Was it used for a shack, was it? A Yes, I suppose it was worth a couple of hundred dollars.

Q How much was it worth about? A Oh, 100 or 200, a couple of hundred dollars. It was since torn down.

Q What? A It was since torn down. I think there was a fire and they tore it down.

Q Yes, in January, 1921, did you sell five lots to the Cravanette Company? A I did, yes.

Q And that is on what street, is that? A That is on Madison street, just south of Eighth street.

Q Between Seventh and Eighth? A Yes.

Q Madison street, between Seventh and Eighth, and how much did you sell those lots for? A $1,500 apiece.

Q Did you sell any land to man named Fred Brackner?
10 A Bruckner, yes. We sold him a few lots.

Q Two lots, in Block 109? A Well, that is on Adams street, between Thirteenth, I think it is—

Q All right. How much did you get for those lots? A $1,500 apiece.

Q $1,500. Did you sell some land to Lawson & McMurray? A I did.

Q How many lots? A 13.

Q In Block 138? A I think that is—I don't remember the block number that that is—

20 Q What streets were they on? A Well, they were on —I think Grand—Grand and Adams. I am not sure, or Adams—

Q Well, I show you this, is this a memorandum whereby you can refresh your memory; is that one of your own notations? A Yes.

Q And did you write that down yourself from your record? A Yes.

Q On Adams street from Sixteenth to Seventeenth street? A Yes.

30 Q That is nineteen blocks? A Yes, sir.

Q How much apiece? A $1,500 apiece.

Q Did you sell some lands to Annie M. Cole? A I did.

Q By the way, the lots that you sold to Lawson & McMurray were in 1919? A I think it was, yes.

Q Annie M. Cole, in 1917, did you sell two lots in Block 75? A Yes, sir; $1,500 apiece.

Mr. Allen. Block 75?

40 *Mr. Lichtenstein.* Block 75.

Edward N. Hill, direct.

A That is just south of Seventh street, I think.

Q It is on Monroe street? A Yes, it is on Monroe south of Seventh.

Q Did you sell some lots to Wetters & Van Wetter? A Yes, sir.

Q In 1917, how many lots? A We sold them three lots.

Q Was that in Block 99? A Yes, corner of Eleventh and Jefferson, I think—Eleventh and Jefferson.

Q Eleventh— A And Jefferson.

Q And Jefferson street? A Yes.

Q What corner was it of the street? A That would be the southwest corner.

Q Southwest corner; how much did you sell those lots for apiece? A We sold those three lots for $4,000.

Q That is, $1,250 apiece, the total number of lots that you sold out of all of your holdings you say was 60? A 60.

The Court. 60 out of 75.

By Mr. Lichtenstein.

Q Well, what is the average price that you sold them at? A Well, I figured it there as $14,813.

Q Approximately $1,400 a lot? A $1,500.

Q Is your company the owner of Lot 12 in Block 95 on the east side of Madison street between Ninth and Tenth? A Yes, we have one lot there.

Mr. Allen. What is that?

Mr. Lichtenstein. Lot 12, Block 95, east side of Madison street.

Q Do you recall, after these improvements, that you offered that land for sale to a real estate man named E. W. Martin, of Hoboken? A I do; yes, sir.

Q How much did you offer it for? A $250, subject to the assessment.

Edward N. Hill, cross.

Q Did he take it? A He did not. He never came back.

Mr. Lichtenstein. Cross examine.

Cross examination by Mr. Allen.

Q Mr. Hill, have you a record of the sales of the entire sixty lots with you? A I think my counsel has one. I have this memorandum here, if you want to see it.

Q Now, you have been questioned as to the sale of certain lots out of that sixty. I would like to ask you whether any of those lots sold for more than $1,500? A We have not sold one for over $1,500.

Q Now, then, all of your lots prior to this improvement were in your opinion worth $1,500? A If we could get the $1,500. We would have been very glad to get it. Sold some for less than $1,500.

Q Well, you have enumerated a couple of sales for less than $1,500, and you have enumerated some for $1,500. Did you sell any for more than $1,500? A We did not; no, sir.

Mr. Lichtenstein. There was a calculation that I made there, William C. Farr, eight lots in Block 99, $15,000, I think you said.

The Witness. Yes.

Mr. Lichtenstein. And I think I said $1,875 a lot.

Mr. Allen. You said average $1,875 a lot.

Mr. Lichtenstein. Well, that would not be $1,875 a lot. That was my statement. I don't know what that was—

Mr. Allen. Well, let me examine this witness.

Mr. Lichtenstein. It was my interpolation. I had a memorandum of $1,875, and I see it does not divide into $1,875; that is all.

The Court. Go ahead.

Q Well, now, is it a fact that none of your lots were sold for more than $1,500? A Yes, sir.

Q Well, how about the lots sold to Farr in 1920? A Eight lots for $15,000. I didn't say $1,875.

Q You did say average $1,875 a lot? A That was wrong.

Q Then, none of these lots that have been sold was sold for less than $1,500 a lot? A Oh, yes. We sold less—

Q With a few exceptions; and none was sold for more than $1,500? A No, not at all.

Q Now, most of these lots were sold prior to this improvement? A Yes, sir.

Q Were any of them sold since the improvement? A No.

Q Now, you still own 15 lots? A I have 15 lots left; yes, sir.

Q Since the improvement? A Yes, sir.

Q You have offered one of them for sale? A Yes, sir.

Q Have you offered the other 14? A Nobody comes around.

Q Well, have you offered them to anybody? A No.

Q For instance, the lots in Block 99 which were sold to Wentzfeld, there were no improvements there and the lots were below grade? A Yes, below grade; yes, sir.

Q And were all the 60 lots that were sold without improvements below grade? A Most of them.

Q Most of them below grade? A Yes, sir.

Q To what extent were they below grade? A Well, some of them had water on them; I could not tell you just exactly. I would say mostly all of them were under grade with the exception, perhaps, of Lawson & McMurray's; they might have filled theirs.

Q Do I understand there were eight lots sold to Farr? A They were; yes, sir; that is by the Farmer Realty & Investment Company.

Edward N. Hill, cross.

Q Why isn't that $1,875 each? A I will figure it out for you.

The Court. What is the total amount?

The Witness. $15,000 for eight lots. Why, that about figures out that way, doesn't it?

Q Where did you get the idea that you didn't sell any lots for more than $1,500 then, Mr. Hill? A Well, in that bunch that would figure out; that is right.

Q Now, you testified that you didn't sell any of these lots for more than $1,500. You knew what you were saying, didn't you, when you said that? A Probably I didn't have the numbers. He said $1,875 and I said yes. One of them was a corner lot.

The Court. It does figure out that way.

The Witness. Then I will go on record as saying that.

Q Now, those lots you sold to Farr? A Those eight lots, they were without any improvements.

Q And they were below grade? A Yes, and they were in a bunch together.

Q And they had water on them, you say? A I think there was water there at times; yes, sir.

Q Had to be filled in? A That is all.

Q Why did you only offer one of these lots since the improvements for sale? A That is all they asked for.

Q Why didn't you offer all of them? A They asked for the one marked there. We offered them that one lot, that we had.

Mr. Allen. All right. That is all.

By Mr. Lichtenstein.

Q Mr. Hill, you were asked by Mr. Allen whether you sold any of the lots after the improvements. Have

you had any call for any lots other than this one lot since this assessment has been put on them? A I have not.

Q And these sixty odd lots, were you trying to get the best price that you could for them? A I was; yes, sir.

Mr. Allen. I object to this and ask that it be stricken out, your Honor. It is no evidence of sale.

The Court. The 60 lots that he sold?

Mr. Allen. No; I mean this one lot that he offerred to someone for $250, subject to the assessment.

The Court. That might be some indication.

Mr. Allen. That is all, something that can be created. This can very easily be done.

The Court. It goes to the weight of it rather than its admissibility. It might be done, of course, for the purpose of creating value.

Mr. Allen. Creating and furnishing testimony before your Honor.

The Court. I will take that into consideration in weighing it.

By Mr. Allen.

Q Who was the man that came to you to find out about this one lot? A Mr. E. W. Martin; he and some other man came there with him. You saw him here in court.

Q Mr. Martin? A Yes.

Q The real estate man over in Hoboken? A Yes, over in Hoboken.

The Court. What did you offer to sell it for?

The Witness. $250 subject to the assessment.

The Court. $250 subject to the assessment?

Edward N. Hill, cross.

The Witness. $250 subject to the assessment.

The Court. And that is what you would sell it for today?

The Witness. He hasn't got around.

The Court. Well, would you sell it for that today?

The Witness. Well, I can hardly say. We thought we would wait around and see what was done.

Q You are just the secretary. Did you fix the prices? A The president and myself.

Q The president?

Mr. Lichtenstein. And himself.

Q And yourself? A Yes.

Q Do you know or did you know about Mr. Martin's coming to you with that offer? A He came to the office, came and sat down beside me.

Q Did you know he was going to come before that? A Oh, no; oh, no.

Q Did you ever follow it up and ask him anything further about the matter? A No; we did not.

Q You have not placed it in anybody's else hands for sale, have you? A No, sir.

Q And you won't sell it for that price today? A I won't say that we won't.

Q You won't say that you will? A No; I won't say either.

The Court. Well, he said he would wait until he could see what the Court would do. Suppose the Court was to affirm the assessments made by the Hoboken Commissioners, would you then sell the lot for $250?

The Witness. I think we would be glad to take $250.

Edward N. Hill, cross.

The Court. Subject to the assessment?

The Witness. Yes.

Q And would you sell the rest of your lots for that price? A No; I wouldn't say as to that. We would sell that one.

Q What is there about this one? A Because it is an odd lot by itself, and it is about the only place really where we have an odd lot.

Q Oh, then, where you have several lots they have greater value than a single lot? A They might. If some one wanted 100 foot or 200 foot plot, we might try to get a little more.

Q You have greater value by having several lots together? A It is a matter of negotiation; that is all.

Q But you do ask for more where you have several lots? A We would try.

Q You would try to get more money than where you sold a single lot? A Yes.

Q And why is that in your experience, if you have a plot of ground which is more valuable than a single lot, where there is—you found out in your experience by actual handling of the lots of these two companies that there is a certain rate of value attached to lots that have a continuity under one ownership than a single individual lot? A I think so, yes.

By Mr. Lichtenstein.

Q Mr. Hill, since you have been asked what you would be willing to sell for, assuming now that these assessments are affirmed against all the balance of your land, the Court sustains them, how much would you take for each and every—all of your land per lot?

Mr. Allen. This witness says he cannot answer that without conferring with the president.

The Court. Well, he fixes the value.

Edward N. Hill, cross.

Mr. Allen. No, this is willingness to sell. He can say one thing here, and that does not bind this company. Let us have the president. We will buy some of these lots—

The Court. I do not know. I think I will allow it. To tell you the truth, I was going to ask him a question myself.

The Witness. What is the question?

By the Court.

Q Assuming that these assessments are confirmed, in other words, that the owner of the land will be obliged to pay the full amount of the assessment, how much would you take per lot for all of the balance of your holdings? A I think we would take $250.

By Mr. Allen.

Q That is what you think? A Yes.

Q But you have to talk it over with the president before you would make a sale? A Yes, sir.

The Court. But you would recommend that?

The Witness. Yes. If those assessments are going to stand, we will take $250 a lot.

Q Whose recommendation is accepted, yours or the president's? A Well, he is not around much, and I think perhaps my word would have great weight with it.

Q Who owns a majority of the stock in the company, you or the president? A I don't only own one share.

Q Who owns it? A The Frommel estate.

Q Well, who are the big actors in this matter? Don't you think the Frommel estate are the big actors in this matter? A They might be; yes, sir.

Q They are, as a matter of fact? You couldn't make a sale without consulting them? A They don't have anything to do with the realty.

Percy A. Gaddis, re-cross.

Q Well, who controls the board of directors? Isn't it the Frommel estate? A No.

Q The majority stock of the company controls the board of directors and elects them? A They are in the hands of two trustees, and one of the trustees is president of the company; the other is his brother.

Q Who represents the Frommel estate that have the large holdings of the stock of this company? A The trustees. The stock under the will of Mr. Frommel was put in the hands of these two trustees.

Q Who are those men? A Mr. Harry Ferguson and Mr. Louis Ferguson.

Q And those are two men who fix the price and make the sales? A I do most of the business. In fact, all of it.

The Court. You mean they take your recommendation, do they, usually?

The Witness. Yes, sir.

The Court. I suppose that is so. They are not in the real estate business, are they?

The Witness. No.

Q Do you know what Ferguson paid for lots right back of your lots? A What are you referring to?

Q Back of your factory, that the Fergusons—no—Ferguson Manufacturing Company? A No, I don't know that.

(Witness excused.)

PERCY A. GADDIS, recalled.

By Mr. Allen.

Q Now, this morning, Mr. Gaddis, you produced three yellow slips containing tabulations which were marked in evidence A-1-A. When were those prepared? A

Last Saturday afternoon. You mean when it was actually typewritten? Saturday afternoon from information.

Q Who prepared it? A I did.

Q When you say you prepared it, do you mean you dictated it, drew this up? A I ruled out a rough pencil copy it in my own handwriting.

Q A lead pencil copy? A With the exception of the last three or four items, and I guess they were written by some one else, I supplying the information.

Q Have you got the rough pencil copy with you? A No; I have not.

Q Where is that, if it is in existence? A If it is in existence, it is around the office, and I think it is amongst the papers there.

Q Now, what did you make that rough pencil copy from? A From the various information that I had at hand, had had some for years, some for only a few months.

Q Well, where did you get that information from, from which you prepared this A-1-A? A All sources which I usually have in my business, keeping track of values.

Q Then I do not understand that this is an accurate, complete extract of the records of all the sales made in this drainage area? A It is not.

Q Or lands adjoining it? A It is not.

Q In other words, these are just sales that you happen to know of? A Yes.

Q You didn't go to the records, for instance, and look at the county block system, and extract all sales, did you? A Yes.

Q You did? A Yes.

Q Where is that extract showing all the sales? A That is in my office.

Q Why didn't you make a copy of that so we could see all of the sales, not just the ones you picked out? A For the reason that I—

Percy A. Gaddis, re-cross.

Q As long as you had it? A One moment. For the reason that I had extracts from conservatively four thousand sales in Hoboken.

Q Well, if you had four thousand sales or extracts of that many sales, why wouldn't you let us have all of them to see which way they anchor, rather than to just make certain selections? A For the simple reason that those sales started more than twenty years ago.

By Mr. Allen.

Q For the simple reason that those sales started more than twenty years ago? A For the simple reason that those sales started more than twenty years ago.

Q Oh, well— A You asked me all.

Q Well, how far back did you go here in this exhibit? A That will speak for itself.

Q Well, give us the earliest date, say how far back you go? A There is one there, 1915.

Q 1915; have you got the records of all the sales, as you find them in the county block system of lots, of these unimproved Hoboken lands, since 1915? A I believe I have.

Q Don't you know? A I don't know whether I have got every one.

Q Every one, a complete copy from the county block system? A Not every one, no.

Q No. A Because many of them were mere family transactions, for instance Jones to Mrs. Jones, and back to Jones again.

Q Well, eliminating those sales where there was a transaction from husband to wife, have you got all the records of all sales— A All sales that would give me any lead to any consideration—or give me any lead that I could follow up to investigate.

Q Well, why couldn't you supply the Court with a list of every transaction in the county block system of 1915. You say this is just Willow avenue that you gave

us? A Because it would take four of five days to make up that list, and it would be of very little value when you got through with it.

Q Couldn't the Court say whether it would be of value? A Surely.

Q Isn't it true that there would be more sales shown in such a statement than a few you have furnished us here? A Improved land sales; yes, sir.

Q Do you know that to be a fact, Mr. Gaddis? A I do. Omitting only—these show the high and low, and are fairly indicative. As I went through, I called out such as were large improvements, big improvements and such things, whether they were new or not.

Q Have you got a copy of the county block system in your office? A I have.

Q And did you go through that Hoboken county block system since 1915? A I have.

Q And did you take out the low ones? A No, sir.

Q Did you pick out the high ones? A No, sir; I just took them just as they came.

Q Well, weren't there some high ones that you did not put in here? A Not that I can recall. No intention to skip any. I had no intention to skip any high ones, and no intention of skipping any low ones.

Q Well, do you say that there are any higher—or do you say that there are no higher sales since 1915 than you have here? A I say that; yes, sir.

Q That there are no higher sales? A No, unless you get over to Willow avenue. You may find some places there, as high as $1,400 a lot, on Willow avenue, in the lots over there.

Q In a bare lot? A Yes, sir

Q Vacant lot? A Yes, sir.

Q On Willow avenue? A Yes, sir.

Q Now, then, west of Willow avenue, what is the highest that you say you will find? A If my memory serves me rightly, about 2,100 on—Clinton.

Q That would be a sale prior to improvement? A Yes, sir.

Q Well, why didn't you put it in this list? A Well, the sale I have in mind particularly, you asked me why I did not put it in my list, was the Ebeke furniture sale which ran from Clinton to Grant, and it was a question of allocating values, and there was one lot, if I remember rightly, one on Clinton and six or seven on Grant, and it was a question of judgment as to whether you would—how you would allocate the figures, and it might be misleading here, or confuse you as to give you any information on it. I might go over to the office for it, if you want it, and I might have it here.

Q Yes, why did you omit the sale of Crude to St. Ann's Church, on Seventh street? A I don't know whether I did or not.

Q It is not on the list, is it? A Well, I don't know.

Q Can't you look and see? Crude to St. Ann's Church, Seventh and Madison? A I know the sale very well.

Q How much was that, apiece? A Well, the—

Q If you know the sale very well? A If I remember rightly it was either $2,900 or $3,000.

Q Yes, $2,900 or $3,000. A Now, wait a minute. I don't mind your yes. The sale before—the real sale was for less than what they are paying the man that got it and held up the church for it, a man across the street, and I did not put in both, to give a true example to the Court I should put both in. One was extremely low, was too easy, and one was too high. I have got both of them. Let's see, one or two instances I have got here. Do you want to know it?

Q I want to know what was the sale price of the seven lots, that Crude sold to St. Ann's Church? A I told you. I think it was about $3,000. Wait until you can give me the number of the block, if you will give me the number of the block I will tell you.

Percy A. Gaddis, re-cross.

Q Well, now, as long as you have evidence of a sale close to $3,000 a lot, why didn't you put that in this list Exhibit A-1-A, was it because it was too high? A No, it would be misleading to put it in. If I put it in before and after, it would be all right.

Q Why wouldn't you put a high sale like $3,000 a lot, in with your $1,500 a lot? A Give me the block number. I am not saying it is not here. Give me the block number and I will find it. I know of it, I knew of it, it is Fifth street and somewhere. I don't remember the number. Did you find the number? Do you find the block number there? Look it up and tell me the block number, and I will see what it is. I do not want to quote from memory. I want to quote facts. If I have it here—you know where it is located.

Q I do not care where the block was or anything about it. I am merely asking you, Mr. Gaddis, why did you eliminate the record of the sale where the lots were sold as high as $2,900 or $3,000, why did you eliminate that sale from those lots Exhibit A-1-A? A Because it is misleading.

Q Why do you say it is misleading, about a sale, because it is too high to suit you?

Mr. Lichtenstein. Well, now, let him answer. The witness has a right to give his full answer.

A Because I am aware of the fact surrounding that sale.

Mr. Allen. What are the facts now, to your knowledge, what are the facts?

Mr. Lichtenstein. He does not have to know any of it, any of the facts to his knowledge.

Mr. Fallon. Yes, he does.

The Court. One minute, he may answer the question.

Mr. Fallon. I happen to represent Crude, and I know all about it, and it is not fair for him to

Percy A. Gaddis, re-cross.

say things like this and put things like this into the record. It was a legitimate sale.

The Court. I do not think, Mr. Fallon, he has said that; he has not said there are misleading facts. He said that, as I understood, that he did not put that item in by itself, because it would be misleading, unless he gave the other sale, before and after.

By Mr. Allen.

Q Here is a sale made, which was high, which he says was $3,000 a lot, and for some purpose of his own, he has not put it in here. Now, if he wants to be fair to the Court, he wants to submit to the Court in all frankness—

The Court. Let him answer the question. What are the facts?

By Mr. Allen.

Q That you know concerning that Crude to St. Ann's sale? A Crude owned property directly across the street, and bought a piece there, bought this property a few years before for something like $1,500 a lot, or less, and then the St. Ann's church, which is on the—faces the street in front, and these lots are directly in the rear, an extension of the lots. They wanted them for school purposes in connection with their property. Crude didn't want to say that he would not sell, but he said, "If I can get a price that will enable me to buy, subject to these outrageous assessments, in another part of the city, get some plot"—thinking that he would have to pay it—he said, "I will let you have the lots, and I won't hold you up." And he figured it would cost about $3,000 to get it. Then, of course it was a corner, an extension of holdings, and there was the element of plot-

tage in it, and all those things mitigated—added together.

Q Now then, do you under your oath say that Crude told you that? A I do not.

Q Why do you say then that Crude said because of the outrageous assessments— A It would be a breach of confidence to say where I got that information.

Q You are in a court of law and on the witness stand? A I am.

Q And somebody told you something about outrageous assessments. Who was that party? A Everybody that speaks about this thing uses that term, I guess.

Q Well, now, this particular person. You said this was a breach of confidence; where did you get this information from? A I don't remember who told it to me now.

Q Don't you remember? A No.

Q Do you wish the Court to understand that your memory is so hazy that although you could repeat this wonderful conversation about willingness to sell on account of the outrageous assessments, that your memory is so lax that you can't tell where in the world you heard that from? A Yes.

Q Well, if you don't remember who told you that, why did you say a minute ago that it would be a breach of confidence to divulge the person who told you that? A If I could recall who it was, it certainly would.

Q A minute ago, you said it would be a breach of confidence to tell that? A I stick to it, I still say it.

Q Well, the only inference to be gathered by that statement was that you knew who it was, and that you did not want to repeat his name? A That is the inference, yes, sir. That is the inference I intended to convey.

Q Didn't you say that? A I meant to convey that.

Q As a matter of fact, you had nobody, no particular body in mind, isn't that so? A It is not quite so.

Q Who was the party you had in mind? A I have answered that.

Q Who, a mythical party? A Yes.

Q Well, then, if your Honor please, I ask that all this alleged information that he received in reference to the Crude sale and the reasons actuating it, be stricken out, it is all mythical, and he don't know where it comes from, and it is hearsay.

Mr. Lichtenstein. If the Court please, I want to submit, that a real estate man has a right to be heard, in this way—

The Court. I have ruled on that subject, Mr. Lichtenstein. A real estate man, as I understand the law, has a right to get his information as he can get it, from various sources, that is what his experience is made up from.

Mr. Fallon. Well, he has got to divulge to the Court the source of his information.

The Court. Well, this witness has said first, that it would be the violation of a confidence, and secondly he says that he cannot recall—

Mr. Fallon. No, he says it is a mythical person. He either knows what he is telling us, or he did not. When he says it is a mythical person, it is hearsay.

The Court. Well, I will allow it to stand.

Mr. Allen. Your Honor will grant me an exception?

The Court. Yes, I will grant you an exception.

Mr. Allen. Now, Mr. Gaddis, I have pointed out one instance where you thought it would be unfair to tell the Court about the $2,900 sale, that is high, that is the Crude sale.

Percy A. Gaddis, re-cross.

The Court. $2,900 or $3,000 is what he said.

Mr. Allen. $2,900 or $3,000. I have pointed out one case that you have omitted from this list.

A I have pointed out a case—you have pointed out a case I have omitted—

Q And you think it would be unfair to let the Court know anything about that, to have it in your list? A No, I do not.

Q Well, why didn't you put it in your list? A My answer was to that that it would be misleading.

The Court. Misleading unless he gave the other sale.

Mr. Allen. Well, then, why didn't you put it in this list, let the Court know about it, and then give an explanation? Isn't it a fact, Mr. Gaddis, that you kept that $2,900 sale away from the Court's information in this Exhibit A-1-A, because you thought the sale price was too high, in comparison with the others?

The Witness. I was under the impression it was known to the Court, and came in under another list, and was testified to in the first place, so it was hiding. That was already testified to, it was in the Singer list. I did not copy Mr. Singer's list.

Q Well, in the compilation of sales, you have only taken out one that suited you as low? A No, sir; oh, no.

Q Well, here is one anyway, that you admit that you did not put in one? A One is low and one is high.

Q Which is the high one? A Well, one is low and one is high.

Q Which is low? A Well, when he bought it it was low and when he sold it it was high.

Percy A. Gaddis, re-cross.

Q What record have you of the Crude purchase of those lots? A I don't know. If you will let me have the block number, I will look it up.

Q When was that, do you know? A I do not remember the dates at all, no.

Q Well, now, as a matter of fact, you have not in this compilation, Exhibit A-1-A, taken out all of the sales, whether they hurt you or whether they would help you and submitted them in your compilation to the Court, have you? A Substantially so, yes.

Q Substantially so? A Yes, there is no intention to hide anything.

Q How many sales of Hoboken lots in the neighborhood of this drainage area, have there been since 1915? A About 75, I guess.

Q How many? A I said about 75.

Q 75? A Yes, I did not count them.

Q And you think from your recollection of the examination of the county block system, that that represents the number of sales that have taken place of lots in this neighborhood since 1915 in Hoboken? A 75 sales is a large percentage of those in the last fifteen years, that are indicative—that are similar lots, indicative of the values and vacant. I have put in some improved properties on here, and that, with the Court's permission. I did not mean to put in as such, and they should be withdrawn from this list.

Q Now, in making up this compilation, you first put down the block number, and then the lot number, and then the date of the sale, and then the name of the grantor? A I wish to call your attention here, I notice on the unimproved, the Crude and St. Ann's is in this list, it is 1 and 7 in 83.

Q Did you prepare this? A Yes, but I did not intend to charge my memory here with that.

Q Who put this ring around it here? A I don't know. I don't know.

Percy A. Gaddis, re-cross.

Q There are rings around practically all the high figures, aren't they? A I don't know. I put no rings around my list myself. Here is my list, as I drew it.

Mr. Fallon. Which is your list?

Mr. Lichtenstein. I don't know. Is it the one I used? I think maybe this is the one we had.

Mr. Allen. Well, this exhibit, it is marked A-1-A, this is the exhibit, isn't it?

Mr. Lichtenstein. You see it is right on here.

Mr. Allen. Who put the circles around the high prices here?

The Witness. I don't know.

Mr. Lichtenstein. I didn't put them around. That is a list we offered and that is in evidence.

The Witness. Here is the original that has been marked for evidence, and there has been no tampering with it, if you will look at it—

Mr. Allen. Do you know who put these rings around it?

The Witness. No, I do not.

Q Didn't you furnish this list to your counsel, Mr. Lichtenstein? A Why, yes, he has a carbon of this. Here is the original and that is a carbon, just look at the original. It has not been tampered with. Just look at it, it is as I made it up.

Q Where did you get the consideration from in this consideration column? A I don't know.

Q You don't know. Then, if you don't know where you got it from, you don't know whether they are accurate or inaccurate? A I do.

Q Well, if you don't know where you got them from, how can you tell whether they are accurate or inaccurate? A I have gotten in the course of my work in Hoboken, at least 2,000—

Percy A. Gaddis, re-cross.

Q Answer my question.

Mr. Lichtenstein. Well, he has a right to do it, if he were to say that he knew 4,000 figures, and the consideration in each and every one of them, it would be hard to believe him, but—

Mr. Allen. Oh, well; I don't know if it is easy to believe this man anyway.

The Court. Well, strike that out.

Mr. Allen. Now, will you answer the question? (Question read.)

Mr. Allen. All right, answer that question.

Mr. Fallon. He has answered it.

Mr. Allen. No, he talked a lot, but he did not answer the question.

A It is capable of an answer.

The Court. Well, can't you say—

A I do know they are accurate.

Mr. Allen. How do you know that these columns of figures, these figures in these columns are all right?

The Witness. From my careful investigation of all the sales.

Q Well, what does that mean? Those are generalities, but they don't mean anything to me. A Gathered by such means as a real estate agent usually takes to find out and checks up such things.

Q Well, now, let's check over the first one, Kennedy to Connelly, $1,200, consideration. Where did you get that from? A I don't know.

The Court. You mean by that you do not remember?

The Witness. I do not remember, that is better, that is a better way, I don't remember. I

can't remember any of them, if you want me to go through that same circus, I do not remember any of them.

Q Well, you dictated it last Saturday? A Yes.

Q Where did you get it from last Saturday? A The various pieces of information I have around my office.

Q Well, you dictated this last Saturday? A Yes.

Q Where did you get it from last Saturday? A The various pieces of information I have around my office.

Q But this one, Kennedy to Connolly, you dictated that one, last Saturday, didn't you? A Yes.

Q The first time, where did you get it from? A I put it on that list for the first time.

Q Yes, where did you get it from to dictate it and put it on there? A I don't know. I don't remember.

Q You can't remember even from last Saturday? A I can remember last Saturday that I put it on there, but I can't say where I got it from.

Q Where you got it from? A If I had that four or five years in my possession, it is an old one, why, of course, I would not remember.

Q Taking the next one, Rankin & Goldberg, where did you get that from, you dictated that last Saturday, didn't you? A Yes, sir.

Q Where did you get the 5,000 from? A I don't remember.

Q Waddington & Hall, the third one, where did you get that from? A I don't remember.

Q Take G. & I. Realty to the American Lead Pencil; where did you get that from? A I don't remember.

Q Do you give the same answer for every consideration in the column headed "Cons." on these three sheets Nos. A-1-A? A Except such as I made myself personally.

Percy A. Gaddis, re-cross.

Q Well, which one of these sales did you make yourself personally? A Refer to the last sheet, and I will show you.

Q Well, when you say refer to the last sheet, you mean the sales in Jersey City? A I do.

Q So that, as to all of the sales in Hoboken, you do not know where you got one consideration? A I don't remember.

Q You don't remember where you got it from when you dictated it last Saturday? A No.

Mr. Allen. Now, if the Court please, I ask that, as to all of the Hoboken sales, that all of the items under the column consideration be stricken out. They surely cannot be taken into evidence as something tangible and to work upon. You would not take such a nebulous statement as that, that he knows nothing about.

The Court. Well, let's see. He says he does not remember.

Mr. Allen. He don't remember where he got that from. And yet he made it ten days ago.

The Court. At the time you put this down, did you know the amounts to be accurate?

The Witness. I did. I had notes from which I made them.

Q Where did you get your information from, from your notes? A From my notes.

Mr. Allen. Where are they?

The Court. They are the notes he said he had in his desk.

The Witness. In my desk.

Mr. Allen. Well, I object to them as not being the best evidence. Your Honor can see now. Here is something that is dictated last Saturday. And

everything in there, he can't testify to, except to say that it must be so because it was taken from his notes last Saturday.

The Court. Well, if you want, Mr. Allen, you can have him bring his notes over here.

Mr. Allen. I do not ask anything now, except that it be stricken out on the ground it is not the best evidence of this consideration, as he knows it to be, for the consideration of those Hoboken sales.

Mr. Lichtenstein. If the Court please, it is a well-recognized principle of law in fact that there is primary evidence and secondary evidence. Secondary evidence may be from any source of information, because there are no differences in court. Now, secondary evidence is secondary, whether is it first-hand or second-hand or third-hand or fifth-hand. This witness says that he has been in the business for many years, and he has tried to keep posted by ordinary means, so that he may keep himself in touch with the value of land and sales. He gathers his information of course by examining records, by talking to people and talking to other real estate men and I do not thing that it ought to be said that a man's information is secondary because he gets it in the way he is supposed to get this information, in the way he gets his judgment on those things.

The Court. I do not think that it is a question of primary or secondary evidence.

Mr. Lichtenstein. Well, that is what Mr. Allen is contending.

The Court. No, I don't think that is the question at all. These were simply admitted for the purpose of convenience.

Mr. Lichtenstein. That is all.

The Court. He would have to refresh his memory on this, as I take it, on the witness stand, and now, if he recognizes that they were right at the time he made them, and he says so and that that is an accurate statement, he could refresh his memory from it, and that is what he is doing, and they are admitted in evidence, not so they might be evidential in this case, but admitted for the purpose of the convenience of the Court.

Mr. Fallon. Well, your Honor I submit that they are not material as admitted for that purpose. Also they are only admitted as material in the case, and I submit they are not material to the issue.

The Court. Why not?

(Discussion.)

Mr. Fallon. In other words, if he examined the deed and ascertained what the consideration was and he made a note of that on a piece of paper, then we are entitled to that piece of paper.

The Court. Notes of those would not be primary but it is estimated.

Mr. Lichtenstein. That is would not be primary. It is estimated.

Mr. Fallon. No, but it is primary as far as this matter is concerned, and furthermore, as I understand it, this was dictated to the stenographer, and I do not see how it can be that he can swear to the accuracy of this paper.

The Court. I understand that that is so. He dictated them from his own notes. I believe he has checked this up also.

By Mr. Allen.

Q Checked them up with your notes? A With my original notes.

Percy A. Gaddis, re-cross.

Q Where are your original notes? A They are over at my office.

Mr. Allen. I submit, if the Court please, we ought to send him over to his office to get those.

The Court. We will get them.

Mr. Allen. If we are right in our contention, this line of testimony is certainly inadmissible.

The Court. Now, if you want to get those other notes, he can take those and refresh his memory from those.

Mr. Allen. Well, Mr. Gaddis, these other notes which you say you had—

Mr. Lichtenstein. Well, now, wait a minute.

Mr. Allen. And from which you say you made this paper, did you personally examine the deeds which showed the consideration which noted upon those notes?

The Witness. In a large number of instances, I did.

Q Well, in the instance of the paper which we have before us, Exhibit A-1-A, with reference to the Hoboken property, did you do that? A I see one before me here, on the page—going backwards from the foot of it. I see a sale from the H. L. & I. Company to Brief, and I see H. L. & I. Company to the Front Drive Motor Company.

Q When were those sales? A That is about 1920 and 1921.

Q And did you examine those deeds of record? A I think not.

Q What was your purpose then in mentioning those two instances? A Because I took the trouble to see the secretary of the company, to ask him about the sale, the secretary of the company that made the sale. I asked him if that was correct.

Percy A. Gaddis, re-cross.

Q Then the information you have as to the consideration stated in that deed is information you received from the secretary of the H. L. & I. Company? A That is right.

Q Have you any explanation to make as to the consideration mentioned in those lots of Hoboken property, as to whether you personally examined the deed to see whether or not the consideration stated therein is correctly stated in your statement? A I don't happen to recognize any other. I do recognize a number of them that are on the list in evidence, and in the so-called single list, and I assume they were right; and we both investigated together a number of those.

Q You are assuming they are correct? A I know them to be correct. There is no reason why I should not.

Q Are you assuming or do you know? A I know.

Q Well, why did you say you assumed ? A It is a choice of terms.

Q Are you swearing now that you know or you didn't assume? Is that right? A Yes.

Q And you know in the same manner whereby you know these other considerations—that is all information derived through some other source, not through your personal investigations? A I said as to a number of them, both by reference to the original records personally and some—

Q Mention those that you can refer to? A I cannot. I say a number were from original records, a number of others were gathered for me under my instruction, and I then tried to verify such information as divulged there.

Q I am asking you now to individuate any others that you are referring to? A I don't recall any others.

Mr. Fallon. Now, I ask, ask if the Court please, that this testimony be stricken out. It surely now

appears that even though he has this paper, which he has in his office—was it last Saturday he made this record—if that were so, and if that were here, it would not be evidence.

The Court. I won't strike out his testimony.

Mr. Fallon. I ask an exception.

The Court. You may have an exception, yes.

By Mr. Lichtenstein.

Q Mr. Gaddis, the sources from which you gather your information concerning sales in the City of Hoboken, are acquired how? Give us all the sources?

Mr. Fallon. I object to that upon the ground that this has been gone over before.

Mr. Lichtenstein. No, it has not been gone over.

The Court. Practically so, Mr. Lichtenstein; practically it has been gone over.

Mr. Fallon. If that were not so, he could not qualify.

The Court. Yes.

Q Now, you were asked about the church sale, and Mr. Allen time and again asked you why you didn't include it in this list. As a matter of fact, it is in the list, isn't it?

Mr. Fallon. He said so, Mr. Lichtenstein. He said so.

A It is.

The Court. He could not find it because he did not have the block number.

Mr. Lichtenstein. Yes.

Q And you also said that that sale would not be a fair sale unless all the circumstances were known about it?

Mr. Fallon. I object to that upon the ground that any statement this witness would make would be clearly a conclusion.

Mr. Lichtenstein. That is what he has a right to. He has a right to give a conclusion.

Mr. Fallon. He has stated sources of information which he has not divulged, and therefore, it does not appear that any statement he would now make in answer to the question would be anything more than purely a conclusion.

Mr. Lichtenstein. I will ask him another question.

Q In your opinion, Mr. Gaddis, is the sale of the so-called St. Ann's Church property at $2,900 or $3,000 a lot at the time it was made—was it the fair market value of each and every one of those lots in your opinion?

Mr. Fallon. I object to that for the reason that to render an opinion he would have to base it upon some facts or grounds, and he has said he could not.

Mr. Lichtenstein. He has not. He shows a whole lot of sales all around there—

Mr. Fallon. I further object—

Mr. Lichtenstein. Will you permit me to conclude my statement?

Mr. Fallon. Yes.

Mr. Lichtenstein. The witness has given us sales all around this land at approximately $1,500 a lot. Now, he has been interrogated concerning this lot of land, he divulged for whatever it is worth, and he tells the Court it is not a fair criterion of value. Now, I am asking him why.

Mr. Fallon. I object to it upon the ground that any statement he would make would be a matter of

insignificance; because apparently we are entitled to assume that this deed was a deed made by a willing seller to a willing purchaser, the consideration fairly expressed and stated in the deed, and what this witness' opinion is as to whether or not the man who sold it got a fair or unfair price is not clearly evidential.

The Court. I will allow it. You may have an exception.

Q (Repeated by the stenographer.) "In your opinion, Mr. Gaddis, is the sale of the so-called St. Ann's Church property at $2,900 or $3,000 a lot at the time it was made—was it the fair market value of each and every one of those lots in your opinion?" A It was not.

Q And you also mentioned something about the price that Mr. Krug paid for lots, and that they were too cheap. Do you remember—have you a record of how much he paid for those lots? A I have.

Q And have you it with you? A I think not—83. I will tell you in a moment.

Q I show you a sheet marked No. 83, and ask you whether that is from your files? A Yes, that is.

Q In whose handwriting is it, do you know? A I think it is Mr. Morrison's handwriting.

Q Is he connected with your office? A He is associated with me.

Q And have you seen that sheet— A I have.

Q —before? A That is one of the bunch that I have, my original notes.

Q And is that a part of your original notes? A It is.

Q And is it one of the notes that you took into consideration in forming your opinion concerning the so-called St. Ann's Church property? A It is.

Percy A. Gaddis, re-direct.

Q And does this memorandum show you—I mean so far as you are concerned—the consideration that was paid by Mr. Krug for these same lots?

Mr. Fallon. I object to that. Surely you do not expect to get into the evidence any such testimony about consideration?

Mr. Lichtenstein. I certainly do. I think your conception of the law concerning expert testimony is radically wrong.

Mr. Fallon. But my conception of evidence is good and yours is bad.

Mr. Lichtenstein. Your conception of evidence is bad.

The Court. I have already ruled on a similar question.

Mr. Fallon. Note an exception. I object to it on the ground that it is immaterial and irrelevant, and the witness is not competent to testify. Any statement he would make would be merely in the nature of hearsay and a conclusion.

Q (Question repeated by stenographer.) "And does this memorandum show you—I mean so far as you are concerned—the consideration that was paid by Mr. Krug for these same lots?" A It does.

Q And how much was it?

Mr. Fallon. I object to it upon the same grounds.

The Court. Same ruling.

A $1,111 a lot; 43 cents a square foot in 1916, three years before.

Q And what sort of a sale was it?

Mr. Fallon. I object to this as irrelevant and immaterial.

Percy A. Gaddis, re-direct.

Mr. Lichtenstein. I am asking him whether it was a sale by an individual or estate or what it was.

Mr. Fallon. Or a wash sale.

Mr. Lichtenstein. Yes; I would want to know that if it were so.

The Court. He could testify to that if it were so.

Mr. Fallon. He could not do anything of the kind, with all respect to the Court.

A It was sold by Mr. Martin, executor of the Huggins estate to William M. Krug, manager of the Keystone Dairy Company; consideration, $7,800; it was October 11, 1916; about $1,111 per lot.

Q The list which you have furnished here today of sales of lands which you designated as comparable lands—you were asked why you didn't produce all of them, namely, your four thousand odd lots. When you furnished this list, in your opinion were they all lots which you considered to be sales of comparable lands and lands which were similarly situated and which would give light to the Court on the value of improved lands in the same neighborhood which are the subject of this appeal?

Mr. Fallon. I object to that on the ground that no proper foundation is laid for the testimony, and it would be immaterial and irrelevant.

The Court. I will allow it. Take your exception.

Mr. Fallon. Exception.

Q (Repeated by the stenographer.) "The list which you have furnished here today of sales of lands which you designated as comparable lands—you were asked why you didn't produce all of them, namely, your four thousand odd lots. When you furnished this list, in

your opinion were they our lots which you considered to be sales of comparable lands and lands which were similarly situated and which would give light to the Court on the value of improved lands in the same neighborhood which are the subject of this appeal?'' A I did.

Q The other sales, the four thousand odd sales that you had—

Mr. Fallon. I object to counsel stating anything about four thousand odd sales.

Mr. Lichtenstein. He has already testified to it.

Mr. Fallon. But when he was pinned down he couldn't say.

Q Did they include lands all over the City of Hoboken or not? A They did.

Q And did they include lands with structures on them? A They do.

Q And in this list did you attempt to limit your list of sales without structures? A I tried to get vacant lands without any structures, and only put in a few extra as they seemed to be indicative of the conservative valuation on the buildings.

Q Now, you were asked what sales you put in and you said you put in neither high sales nor low sales. What kind of sales did you put in this list?

Mr. Fallon. I submit the list speaks for itself.

Mr. Lichtenstein. No, it does not.

Mr. Fallon. Apparently it does, if it is worth anything.

Mr. Lichtenstein. Now, this was brought out on cross examination.

The Court. Yes; he was cross examined on it.

A I haven't counted these, but I think there are about 60 in the list, or something over 60, varying—extending

in a range, from $1,200 to $4,150, the highest; $1,200 the lowest; and I promised the Court that I would give him a map with those plotted on, so he could see how the range of values grew, and of course, I will present it.

By Mr. Fallon.

Q You say the list includes sales from $1,200 to $4,100? A $4,150.

Q What about that $1,100 sale of land to Krug that you mentioned? Why didn't you include that? A I considered it was somewhat under value.

Q Now, you stated that you have included everything since 1915? A Not everything, no.

Q Didn't you? A I think that was a slip in putting it in—not putting it in. It should have been there.

Q Those sales that were made since 1915 you included, didn't you? A No; I don't know whether I started from any arbitrary date. I ran through my sales finding as recent ones as I could, block after block, which are not before me, showing the location I wanted to pick, and then arranged them in order of value; had to arrange them in some order after they were drawn together.

Q You wrote off from some paper the so-called Krug lots, which you say were sold in October, 1916, for $1,100 per lot or thereabouts? A Yes, sir.

Q Didn't you? A Yes, sir.

Q Why didn't you include that sale in this list that you were just referring to in answer to Mr. Lichtenstein's question? A It was an oversight in not doing it. I think it belongs in there. I so stated, without knowing whether it was in there or not.

Q Why did you say you included those lots running from $1,200 to $4,150? Why didn't you say $1,100? A Well, I didn't say I had included them. You asked me how the range of the list went, and I told you that it ranged from one extreme to another.

Q And you pointed it out as being from $1,200 to $4,150. Now, I am asking you why didn't you include the $1,100 sale of the Krug's that you have been reading about here into the record? A That was brought to my attention in the detail supplied to me while I was here. The matter was only $79 or $89 less. I suppose it ought to have gone there; but I thought this was as much misleading as the other. I think it is rather low, and I think the other is rather high in that particular block, although they had put that in for the Court's judgment and benefit.

Q All right. Now, Mr. Gaddis, you tell the Court why you consider the price paid to Krug for the so-called St. Ann's Church lot not a fair market value?

Mr. Lichtenstein. That question has been answered.

The Witness. That question has been answered.

Mr. Lichtenstein. Just answer it again.

The Witness. What is the question, please.

Q (Repeated by the stenographer.) "All right. Now, Mr. Gaddis, you tell the Court why you consider the price paid to Krug for the so-called St. Ann's church lot not a fair market value?" A Because they were bought as an extension of holdings and included elements of plottage, corner, and the extreme desire to have—the person needed them, and they would not have bought on the next block if they could have gotten them for half the money.

Q How do you know that? A Common sense would dictate it.

Q So that is your own conjecture as to the reasons that actuated the St. Ann's church people in buying the lots, is it? A That is my best judgment.

Q Well, your judgment is based on mere guess, isn't it? A No.

Percy A. Gaddis, re-cross.

Q Well, tell me what it is based on, if you can? A On long years of experience in the business.

Q But what years of experience would enlighten you as to the reason that actuated St. Ann's church in desiring these lots? A Why, all my experience taken together would do it. When I see a concern that owns—

Q Is that your best reason? A When I see a concern that owns part of a block, which is desirous to gather the rest of it and wants to get it from a man who does not have to sell, and who has bought it for future extension of his business, as I understand it, they are willing to pay him more than an ordinary private individual will on account of its particular situation in connection with the other land.

Q Your answer is evidently based on your understanding. Now, tell us what your understanding is based upon? A I have just told you my understanding.

Q Well, you have said, "As I understand it." Now, what is that understanding based upon? Isn't it a pure guess upon your part? A Common sense and experience.

Q And the common sense and experience that you refer to is your idea of what St. Ann's church ought to acquire that property for, isn't it? A No, no.

Q Well, tell us. A The fact that they needed it.

Q How do you know they needed it? A They would not have bought it if they did not. It was an extension of holdings, and the only vacant land in that block they could get was that property.

Q How do you know they needed it? A I know it from the fact that they bought it.

Q You are guessing at it? A No.

Q Well, what is the basis of your knowledge that they needed it? You have no knowledge, have you? A Not as much as you have.

Q No, I mean up to that point? A No, you said you were a party to the transaction.

Percy A. Gaddis, re-cross.

Q Tell me what experience, or what sort of knowledge, if any, you have, as to the needs of the church for that property? A I know the church wanted to extend their holdings and that they did it.

Q You say you know that. How do you know that? A The proof is that they bought the property.

Q Merely because St. Ann's church bought these lots you take it for granted that St. Ann's church needed the property for its use for some particular reason? A Certainly do.

Q And that is your only reason? A No.

Q What other reason? A None other than what I have expressed heretobefore.

Q Well, your general experience, you mean? A Yes.

Q But can you give us any general or particular or special experience that actuates you in believing or telling us why St. Ann's church bought these lots? A Why, yes, the same reason that many interests that I have known want to square out a block.

Q Let us keep to St. Ann's church. A You asked me my experience.

Q I don't want you to confound St. Ann's church with any other interests. I ask you what general, special or particular knowledge— A I would like to say for the same reason that Holy Cross church bought the property next to that on Claremont avenue.

Q Is that the reason? A That is my experience.

Q You stated in response to the questions with respect to St. Ann's church that you considered that they needed those lots for school purposes; is that right? A They needed them for school purposes?

Q Didn't you say so? A I understood they wanted them for school purposes.

Q For school purposes, didn't you believe for school purposes they would have to have those lots? Did you? A Not have to have them.

Q Well, they ought to have them? A They paid dearly for them and got them.

Q Do you know where St. Joseph's church property is on Monroe street? A I don't recall it.

Q Don't you know that St. Joseph's church is located between Newark street and First street on the east side of Monroe street? A Yes; I recall that.

Q Well, do you know that St. Joseph's church has its school on Jackson street, east side, between First and Newark streets? A Yes.

Q And do you know that there are buildings separating the church property from the school property? A For a very good reason.

Q Do you know that to be a fact? A Yes; I know that.

Q Then it is not in your opinion inadvisable for the church to have its school property located away from the church property, is it?

The Witness. Read the question.

Q (Repeated by the stenographer.) A It depends entirely upon the circumstances surrounding the particular case.

Q Now, can you give us any specific reason, Mr. Gaddis, which actuates you in telling this Court that the St. Ann's church needed this property which it acquired and, therefore, paid higher than what you consider to be a reasonable market value for it? A Yes, because it was the only vacant property that they could get adjacent to their own holdings in the block.

Q Don't you know that the Krug owned more than the seven lots there? A Yes.

Q What would you consider to be the fair market value of the other lots which Krug's owned adjoining the seven which they owned, as of the time of the sale to St. Ann's church? A About $1,600 a lot for an interior lot.

Percy A. Gaddis, re-cross.

Q Where is this paper that you—to which your attention was referred by Mr. Lichtenstein, and which you said was something which was prepared by Mr. Morrison, or words to that effect? A It is one of my original search forms, which I use in such cases.

Q And the handwriting, you say, on this paper—

Mr. Fallon. Is it marked in evidence?

Mr. Lichtenstein. No.

Q You say that is in Mr. Morrison's handwriting? A I believe so.

Q When did you last see this paper, whatever it was, before it was shown to you today? A I don't recall that.

Q Well, couldn't you give us some idea? A I think I saw it this morning—let me see—I guess I saw it this morning. I know I saw it Saturday, anyhow.

Q Well, if you guess you saw it Saturday, where did you see it? A In my office.

Q Was it among other papers? A Yes, sir; surely.

Q What was your purpose in looking at it? A To check up some data and various notes that I had arranged in block order.

Q Tell us what you had in there, that you wanted to look at this paper for at the time you looked at it? A I went through Blocks 83 and 84, and so on, going numerically through the blocks.

Q What was your purpose in looking at this paper? A I saw it amongst others.

Q You say you looked at it for the purpose of checking up something? A You asked me why I went through that pile of notes.

Q No, I asked you why you looked at this paper? A You asked me first and I told you when. You asked me where and I told you where, and when I saw it it was when I was looking through the different papers.

Percy A. Gaddis, re-cross.

Q If you are going to make speeches, you are going to stay here for a long time. I ask you now when you saw this particular paper before you saw it in court here today? A I don't remember whether I saw it early this morning or Saturday afternoon.

Q Are you sure you saw it this morning? A I am sure.

Q Are you sure you saw it on Saturday afternoon? A I am, positively, absolutely.

Q And where did you see it at the time you saw it? A In my office.

Q In whose possession was it ? A In my possession.

Q And what was your purpose in looking at it? A I saw it in company with other papers of similar character. I have thousands of these sheets.

Q And didn't you say you looked at it in order to check up on some other matters? A I ran across it in checking up others.

Q It wasn't your purpose in looking at it to enable you to check up some others? A I don't think that that was so with that particular one.

Q Is this figure 83 in your handwriting? A It is.

Q When did you put that there? A Probably six months ago.

Q You are sure it was not Saturday? A I am absolutely certain it was not.

Q What was your purpose in putting that there, do you know? A Certainly do.

Q What was it? A This states the block numbers, so that I could get the information under block order.

Q Then the handwriting upon this paper which you say is Mr. Morrison's, is it that which is in red or black? A The black, I believe, is his; the 1821 block is mine.

Q Who is the red? A Just one moment.

Q I am not asking you about one moment. I am asking you whose is the red? A I don't know.

Percy A. Gaddis, re-cross.

Q Is it yours? A No.

Q Was it on it on Saturday? A Yes.

Q How long before Saturday, if you know? A I don't know.

Q Has anybody access to the papers in your office other than yourself? A They have, yes.

Q Who? A Any one who is interested in this case may look at anything.

Q Did anybody in this case look at your papers and this paper particularly prior today? A Yes.

Q Who? A Mr. Singer has had every access to them, and Mr. Morrison and Mr. Mayer.

Q Before Mr. Singer, Mr. Morrison and Mr. Mayer looked at that paper, was the writing in red on there? A That was put on there by someone in the group.

Q And you allow people to put their writing on your papers? A I am very glad to have it.

Q Was it of some significance to you? A Why, yes. It was a very intelligent note, that this man was the executor of the Martin Estate. The Martin did not mean anything, but putting Huggins against it attached it to something, gave it a local touch.

Q When Mr. Morrison made the writing originally, it was unintelligible in your opinion? A Oh, no.

Q It didn't have the name Huggins on it? A No.

Q And you think with the name Huggins on it in red ink, it is more intelligent than it was before? A Some one. Somebody knew the estate it was, and put it down. I think it was incomplete without it.

Q Did you know it was the Huggins Estate before the red writing went on it? A If I thought about it, I would.

Q And about the Keystone Dairy, do you mean that that grantee was William M. Krug, manager of the Keystone Dairy? A I believe it was, yes.

Q Did you examine the deed or the record? A I didn't examine the deed.

Percy A. Gaddis, re-cross.

Q Did you examine the record in the register's office? A I drew off the—

Q Answer my question. A In that instance evidently not.

Q Did you ever get any information from any source other than what you saw on this paper before you that William M. Krug was manager of the Keystone Dairy Company? A Surely.

Q From what source did you get the information? A Why, it was common knowledge.

Q And when? A I don't know, in the past few months it has been often spoken of.

Q Is it a fact that William M. Krug is the manager of the Keystone Dairy Company? A I think so.

Q You said he was manager, and now you say you think so. Which is the fact? A That he is.

Q Have you had knowledge for some time past that he was manager of the Keystone Dairy Company? A Yes; I think I have had.

Q Of what significance is the indication that William M. Krug was the manager of the Keystone Dairy Company to this paper? A Why, merely to show what the improvements were, if there were any. It might be marked Keystone Dairy and it would have connected Krug to it, so it was an intelligent thing to put the two names together. That is customary.

Q Now, you say that $1,600 would be a fair market value for those lots as of the time Krug sold them to St. Ann's Church? A I think so.

Q And when St. Ann's Church paid $2,950 a lot, that was $1,350 too much in your opinion, was it? A To the ordinary buyer—

Q No, in this particular instance. Never mind the ordinary buyer. I asked you as to this particular instance. A Well, did you—

Q (Repeated by the stenographer.) "And when St. Ann's Church paid $2,950 a lot, that was $1,350 too much in your opinion, was it?" A No.

Q And your only reason for saying so is that you thought St. Ann's Church needed the property for some purpose of its own? A No.

Q What was your reason? A When you analyze that sale—

Q You analyze it as much as you like, and tell us.

Mr. Lichtenstein. He is.

A When you analyze it and take the different elements in relation to it—

Q Don't you generalize? You just analyze it first and tell us. Take your time about it, too, so we get it right. I hope we won't be asking you any more questions about it.

Q (Repeated by the stenographer.) "And when St. Ann's Church paid $2,950 a lot, that was $1,350 too much in your opinion, was it?"

The Court. And the answer was "No?"

The Stenographer. The answer was "No."

The Court. It was not too much for St. Ann's to pay?

Mr. Fallon. In his opinion.

The Witness. In my judgment—I established the base, as I said, of $1,600 for the lots. There were seven lots at that, making $11,400 basic value, and corner cost of at least $800, which would render it about $12,200; a frontage of about 20 per cent., $4,400, making an aggregate value of $16,600; and it sold for $20,000—sold for $20,710, which would run about $4,000 more than I think an ordinary buyer would pay for that property.

Percy A. Gaddis, re-cross.

Q I am not directing your attention to any ordinary buyer. I am directing your attention to St. Ann's Church. A Well, I am analyzing it. I say I consider—

Q They paid $2,000 too much even with those essential elements? A No; that is all they paid over and above the normal price. It was worth that to them to extend their holdings.

Q But to get down to what you state to be the normal value you include plottage value? A I do.

Q How much? A Twenty per cent. in addition.

Q Why do you figure it at 20 per cent.? A Because the property in that section is completely—pretty well built up. There isn't much vacant land.

Q Is there any particular rule for plottage value in that vicinity? A None; it is purely a matter of judgment.

Q These Lots 1 to 34, in Block 65, the Babbitt property, as I understand, there is no plottage value should be given for those lots? A That is the first time my attention has been directed to that at all. That is the Babbitt block you are alluding to?

Q Yes. A There is a basic value that—that is Block 36; it has been gone into—

Q By other witnesses? A What was the question?

Q (Repeated by the stenographer.) "These Lots 1 to 34, in Block 65, the Babbitt property, as I understand, there is no plottage value should be given for those lots?" A No, sir, over the basic land value, plus a corner influence.

Q Why? A Because there is no competition there. There are many blocks of similar property that could be bought without any trouble. You need no assemblage there. They have never been through the evolution of being cut and sold individually and moved together.

Q I understand there is no rule as to plottage? A Right.

Percy A. Gaddis, re-cross.

Q It is a question of judgment for each individual who professes to be expert in real estate and the value of real estate? A Judgment will differ somewhat, but it is a fundamental rule where property is in a section that justifies it—

Q I want to get the fundamental rule as to plottage value. A There is none as to percentage for figure of plottage; but it is well recognized that there is an element of plottage or assemblage, where property has to be gathered together and there is not much vacant land.

Q When you get a piece of property one block in area, doesn't the continuity of that property establish a plottage value? A Not any more than a thousand of acres of continuity in the Hackensack Meadows establishes as to plottage value.

Q You are not going to compare the Hackensack Meadows to Hoboken City lots? A There is no plottage value there to them.

Q I say the plottage value has direct application, more so to Hoboken City lots than it would have to farm land, has it not? A It very seldom overrides a block, and very seldom take in a block unless a block is in a neghborhood that is built up closely around and has to be assembled.

Q Do you recall the sale of the lands to the Adams Express Company, I think it was, in Hoboken? A I do. I am very glad you mentioned that.

Q And you, of course, recall the sale of those lots afterwards? A I do.

Q Don't you know when the property was bought by the Express Company, that there was a plottage value mentioned in that purchase price? A No.

Q You don't remember about the purchase price? A There was an assemblage there. They paid dearly and they bought it with buildings there, which buildings were demolished and the land was sold afterward.

Q (Repeated by the stenographer.)

Mr. Fallon. I submit there is nothing to be said about sale.

Percy A. Gaddis, re-cross.

The Court. Strike it out.

(The stenographer having read the witness' answer to the question.)

Q Do you say now that it had no value as to plottage? A I believe, Mr. Fallon, there was a plottage value mentioned. I believe Mr. Fallon said there was a plottage value mentioned.

Q (Previous question repeated by the stenographer.) A No, is my answer.

Q Don't you know that a plottage value was considered in the purchase price? A No.

Q Do you know whether it was or was not considered in the purchase price? A I do.

Q From what source did you obtain the information? A I believe I am indebted to Mr. Ryer for the information in regard to the gathering of that.

Q When did you get the information from Mr. Ryer? A I talked it over some weeks ago.

Q And what was your purpose in talking to him about it? A To find out the cost—to find out when I was attempting to use the sale, or, at least, was considering the sale of it, I wanted to get the facts regarding the purchase, and he knew of it, and we talked it over.

Q And did he tell you there was some plottage value considered in that purchase price? A No.

Q From what source, then, I ask you, did you get your information that there was no plottage value considered in that purchase price? I have asked you before, and you told me you believe you got it from Mr. Ryer. A I didn't say any—

Mr. Fallon. Repeat the question.

Q (Repeated by the stenographer.) "From what source, then, I ask you, did you get your information that there was no plottage value considered in that purchase price?" A I talked it over with Mr. Ryer to find the

circumstances surrounding the purchase, and I found there was no plottage value considered.

Q (Repeated again by the stenographer.) A Why, there was no plottage value—

Q Now—

Mr. Lichtenstein. Let him answer.

Mr. Fallon. I object to Mr. Lichtenstein interfering with this examination.

Mr. Lichtenstein. I am not interfering and I ask the Court to permit the witness to answer the question.

Mr. Fallon. I submit Mr. Lichtenstein should state his objection.

Q (Repeated by the stenographer.) A From the facts surrounding the purchase.

Q What are the facts surrounding the purchase from which you say now that there was no plottage value considered at the purchase price? A I haven't the cost of each individual parcel.

Q You have the record before you? A No; I have not.

Q You said you discussed with Mr. Ryer? A I haven't everything before me that I discussed with Mr. Ryer.

Q You mean to say you have not that record before you? A Of the acquisitions?

Q Yes. A I have not.

Q Well, can you now give us any information which would indicate to this Court whether or not a plottage value was considered in the estimation of the purchase price of that Express Company property? A Oh, there was not. The different purchases were somewhat over market value. Some of them had improvements on.

Q No—

Mr. Lichtenstein. I object, if the Court please.

The Court. I think he has answered it.

Mr. Fallon. I submit that he has not answered my question.

Q (Repeated by the stenographer.) "Well, can you now give us any information which would indicate to this Court whether or not a plottage value was considered in the estimation of the purchase price of that Express Company property?" A Oh, there was not. The different purchases were somewhat over market value. Some of them had improvements on.

Q Now, mention any of the elements that went to make up the purchases of the Express Company property—that were over market value? A Without reference to the acquisition of each individual parcel I couldn't comment intelligently upon the different acquisitions.

Q Do you say they were acquired in individual parcels? A Yes, I do.

Q Are you sure of that? A I am.

Q Quite sure, single lots? A No; I didn't say single lots.

Q How were they acquired? A Just as the ownership happened to be, just as the ownership happened to be.

Q Do you know what the ownership was? A I cannot tell you whether there were two or three lots together, if you mean that.

Q That is what I mean? A I know they were in separate ownership; there were more than one owner that it was bought from.

Q Well, whatever information you got about the matter, from whom did you obtain it? A From the record and from—

Q From what record? A The record in this building here.

Q You don't mean to say that you examined the record and thus obtained the information? A Why, that

does not divulge that. That divulges the fact of a transfer, and then in my investigation of the parcels—

Mr. Fallon. I ask that that be stricken out.

Q Did you examine the records in the register's office with respect to that transaction? A I either examined it or had it examined for me.

Q I am asking you did you examine it? A I don't know.

Q Did you ever have it examined for you? A I believe so.

Q Why do you believe so if you don't know whether you examined it yourself or not? A Because it would be a reasonable thing for me to do. It comes in the area of comparison, and I endeavor to look up and I—or have everything looked up in those territories.

Q Is it the reasonable thing for you to have them looked up or for you to look them up yourself? A It depends entirely on time. A large part of it I do myself.

Q How many records of sale have you before you to which Mr. Lichtenstein has referred, of some four thousand?

Mr. Lichtenstein. He has said that at least four times.

Mr. Fallon. It hurts you?

The Court. I will allow it.

A I cannot say without I count them up.

Q How many of them have you personally examined yourself in the register's office? A Probably 50 per cent. of them at least.

Q I mean transactions. Do those four thousand transactions relate back for the last 20 years? A Some of them do.

Q Do you mean to say that 20 years ago you examined any of these records, do you? A As much as 25 years ago; I do.

Q You don't know which of them you examined then, do you? A The earliest ones of necessity were examined.

Q When did you become active in real estate matters as a witness before the Court? How many years ago? A Between—probably about 18 years ago.

Q Was it more than ten years ago? A Yes, sir.

Q Before whom or for whom did you appear prior to ten years ago? A I appeared before you in—

Q For whom, I say, for whom? A One moment, one moment. I am just trying to get my dates. About 1907 I think was the first time I appeared before you.

Q For whom? For whom, I say? A Oh, for whom?

Q Yes. A Public Service Corporation, I think.

Q And you appeared in 1907 or thereabouts for the Public Service Corporation? A Yes.

Q And lands relating to Hoboken? A Yes, sir.

Q And you then made an examination of records, did you, yourself, personally? A I did.

Q And can you refer either now or the next day you appear in court here, to the lands that were particularly examined at that time? A I have no means that I could in my book—I have my transactions, if you will bear with me a moment—in the old days under individual block, block order; and when I found anything definitely bearing upon a transaction in the course of my business in the purchase and sale of real estate, I recorded it under that myself in the book, in a loose leaf similar to that I have here. I have some twenty-eight odd volumes and in recent years, it became so voluminous I couldn't add them in that, and I follow the system of this loose leaf that you now have before you here, and have been making searches that way and following them. Now, those have gone into my book. I cannot say whether I personally got them all or I sent someone who was assisting me to cull them out. There was a large percentage of the original ones that were my own personal work.

Q Is there any way you could indicate to the Court which of these transactions which you have record of, you have personally investigated, and which you had investigated for you? A Only by looking at the handwriting on the original.

Q Well, you have now before you a book containing what is said to be numerous transactions. By looking at that can you tell us which of those were the result of your individual work and which of those were the result of your representative's work? A Not by looking at those.

Q Can you by referring to any record in your office indicate which is the result of your individual work and which is the work of your representative? A In a majority of cases I can.

Q Well, you can produce that record from which you can so indicate, can you? A I think so.

Q Your office is just across the street, isn't it, from the court house? A Yes.

Mr. Fallon. If the Court please, I ask that the witness be directed to produce that record.

Mr. Lichtenstein. Which record is that?

Mr. Fallon. The record which he says he has. He says he has a record of transactions some of which were made by himself personally and some made by his representative, and he says he could point out which were made by himself personally and which were made by his representatives. I want him to individuate the transactions.

The Court. They will be here tomorrow.

(Recess until tomorrow morning, Tuesday, December 5, 1922, at 10.00 o'clock A. M.)

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Tuesday, December 5, 1922.

The Court. All right, proceed.

(Case starts at 10:35 o'clock A. M.)

Mr. Maximilian M. Stallman. If the Court please, by courtesy of the other counsel. I represent the case for the Morris & Essex Railroad. I object in behalf of the plot which is assessed for $840, on the assessment roll or assessment record. It consists of Lots 1 to 8 inclusive, and 1 to 3—it is right in the corner of Hoboken, and the lots front on Newark street. I am informed however by the City Attorney and by the members of the Assessment Commission that the assessment is not on all of these lots, about three-quarters of which are occupied by the main tracks and embankment of the railroad, but that the assessment is only on the remainder, the remnants of the lots which are not covered by the improvements. That leaves a little gore or triangle, having a frontage on Newark street, of about 130 feet, with a depth on the east end of 65 feet, and nothing on the west end. That is, there is an area there of approximately 4,000 square feet of the triangle, that is in triangular shape, and the assessment is $840, and we appeal from the amount of the assessment, understanding that the amount of the assessment is not on the property used for railroad purposes.

Mr. Allen. I might state to your Honor, that not only in this case but with reference to all railroad property, the Assessment Commissioners have levied no assessment or benefit whatsoever upon the road-bed. I might say, off the record, that I advised them that they had a right to levy an assessment for the drainage purposes, be-

cause the road-bed was benefited to that extent, that is for surface drainage, but they have not assessed any for the road-bed. So. Mr. Stallman is correct in stating that he distinctly understood and agreed that the question of the assessment, only applies to the flat lands which are not used for railroad purposes.

The Court. Triangular.

Mr. Allen. It is a triangular piece.

The Court. What is the total amount of the assessment?

Mr. Allen. $840.

The Court. Is that all the money involved?

Mr. Allen. That is all there is in it, yes.

The Court. And what is your contention, that it is not benefited to that extent?

Mr Stallman. Yes, that little triangular piece of land is not benefited to the extent of $840.

The Court. You mean there is no benefit to it at all?

Mr. Stallman. Yes, you see, because the depth there is about 65 feet, and runs down to the east, and—well, if you take a square and square it off you would have a mean depth of about 40 feet, and for that length, we hold the lot is not any greater than a city lot, that little triangle should not be assessed $840. I will ask Mr. Ryer to take the stand and just give us his views on it.

The Court. Very well.

MR. THOMAS A. RYER, sworn for the appellants.

Direct examination by Mr. Stallman.

Q Mr. Ryer, are you generally familiar with the property of the Morris & Essex Railroad known as Lots 1 to

8 in Block 3, near Newark and Harrison streets in Hoboken? A I am.

Q I show you a map of the railroad yard, or part of the map of the railroad yard, indicating the location of those lots, and do you know generally that little piece, that little triangle that lies below the foot of the embankment? A I do. It is 65x130 feet, containing about 4,225 square feet.

The Court. 65x130?

The Witness. 65x130. That is, the depth on the easterly line is 65, and the frontage on Newark street is 130.

Q Yes. A It is located west of Grove street, on the south side of Newark street, and contains about 4,225 square feet.

By Mr. Stallman.

Q Now, that assessment for the Newark street sewer is $840; in your opinion is that a fair assessment for the benefit to that property?

Mr. Allen. Well, now, one minute. Mr. Ryer has not qualified as an expert. And I would object.

The Court. I think that is so.

Mr. Allen. That is so.

The Court. Yes.

Mr. Allen. I do not want to take up time cross examining him this morning, your Honor, but may this testimony go in subject to my cross examination later, when he testifies in the main case?

Mr Stallman. I am willing that the Court shall consider it after he is qualified.

Mr. Allen. Yes, and so at present I shall just object to his testimony on the ground that he is not qualified as an expert to testify to benefits.

The Court. Well, I know, but if that is so, if you object to that, I won't let him testify.

Mr. Allen. Well, couldn't you do that? I want to accommodate Mr. Stallman, but—

The Court. But I have got to keep my record straight. And I have no right to let him testify, if you object now.

Mr. Allen. I want to reserve, then, your Honor, the right to strike out, in case he does not qualify.

The Court. I will be glad to do that.

Mr. Allen. But could not my objection be made with the understanding that when Mr. Ryer is called to testify, for all the appellants, that then I may have the right to cross examine him, and if it should then be determined by your Honor that he is qualified why then his testimony would be used.

The Court. Well, I will tell you what I will do. If you are satisfied, we will take his testimony now.

Mr. Allen. Yes.

The Court. And in the event he is not qualified I will entertain a motion for you to strike out, and I will strike it all out.

Mr. Allen. Yes, and the record should show that I contend he is not qualified.

The Court. Well, no, I won't; you go ahead and qualify your witness. I won't do that.

Mr. Allen. Well, there must be some way, as long as we are all willing.

The Court. But you are not willing.

Mr. Allen. Oh, yes; I want to be willing.

The Court. No, you are not.

Mr. Allen. No, but—I want to preserve my right.

The Court. But you are objecting to his testifying because he is not qualified; that is the situation.

I do not know how long this case is going to go and the Court may forget all about this.

Mr. Allen. I won't forget this.

The Court. All right; make your motion to strike out then, and if he is qualified I will let it stand.

Mr. Allen. Well, I guess I am protected that way.

Mr. Stallman. Why, sure.

The Court. I don't want to be in the position to let any testimony go in from a witness who has not been qualified. I want to keep the record straight.

The Witness. What was the question?

(Question read.)

A I don't know whether it is a fair assessment or not, but I do not think that it has added that amount to the land value.

By Mr. Stallman.

Q Why? A Because in my judgment the land would not sell for a dollar more today than it would without the improvement, that has been put there. There was a sewer in Newark street, and the city have either improved the old sewer or built a new sewer, but it has not added any market value to the land in my judgment.

Q Well, to be fair with the city, Mr. Ryer, if it did add anything to the value of the land, what would you say as to an assessment of $840 on a triangle of some 4,200 square feet, as compared to the assessments on the adjoining lots of $300? A Well, that is merely a matter of calculation. I have stated, that no matter what it has been assessed for the additional improvements, that it has not added one dollar to the value of the land.

Q Well, then, let me put it this way, then, Mr. Ryer. What in your opinion is the availability of this lot in

its location and the shape which it has? A Why, it is not as available as a city lot 25x100 feet, because it has no depth on the westerly side, and only a depth of 65 feet on the southerly side, and to improve it, you would have to cut the lot up. You would have to lose a large portion of it, in making any kind of an improvement on it. At the present time there is a small shop on it, a little blacksmith shop, as I remember it. It is not improved, what you might say fully improved, as far as the buildings are concerned. It is just a little shop.

Q Well, I understand you to say that you do not consider this triangle, although it has 4,200 square feet in it, is as available as a 25-foot city lot? A It is not as available, but I might say that yet it might be more valuable, because of the larger frontage.

Q What in your opinion was the market value of that lot before the improvement? A I should say that that tract was worth somewhere around from $3,200 to $3,500.

Q You do not think there has been any addition to that value by reason of the building of this sewer? A I do not.

Mr. Stallman. All right, Mr. Allen.

The Court. In your opinion, Mr. Ryer, the sewer has conferred no benefit on that land?

The Witness. It has not; that is, as reflected in any market value of the land. It may have conferred a portion, taking the old sewer out and putting in a new sewer, but in so far as it is reflected in the sale value of the land, I do not think it has conferred any benefit on it.

By Mr. Allen.

Q Newark street is one of the most prominent streets in the City of Hoboken, isn't it? A Well, it is one of the arteries.

Q And the adjoining frontage on Newark street is used for what purposes? A Why, it is rather a mixed purpose. There are some flats and houses down there, but the most of it is soap works and the iron foundries, and ramshackle buildings generally, manufacturing.

Q And the meat houses? A Yes; there are some meat houses there.

Q Wholesalers? A Yes.

Q You know nothing about the condition of the old sewer? A Other than what any one would know from driving through there from time to time. I never made a study of the old sewer.

Q And you have never thought anything further than to drive over Newark street prior to this improvement being made? A I investigated property all through there

Q Have you ever investigated anything with reference to ascertaining what was the condition of that old sewer? A No.

Q Well, have you taken into consideration that there was an old sewer there in making the determination that that triangle received no benefit? A Yes, I have.

Q That is an element? A No; you asked me if I took it into consideration.

Q And you say you have? A I have.

Q You have? A I have taken into consideration also that the old sewer has been repaired.

Q You say repaired? A I said that I have taken into consideration that either a new sewer has been placed there or that the old sewer has been repaired. I am frank to say I don't know which has been done by the City of Hoboken.

Q Well, wouldn't that make some difference in determining whether abutting property was assessed for a benefit, whether or no an old sewer had been repaired

or whether or no a new one had been installed? A I am not questioning your benefit.

Q Wouldn't that make a difference? A It would not make a particle of difference in regard to the value of the land before and after, in my judgment.

Q In other words, your judgment would be the same, that land abutting on a sewer that is repaired received just as much benefit as though a new sewer had been constructed in front of it? A I would not just say that, Mr. Allen, because there might be conditions where that would not be so.

Q If you don't know— A Please allow me to answer. In this particular instance I don't think that the building of this new sewer or the remodelling of the old sewer has benefited this particular land; but I don't mean that that applies in all cases.

Q Now, you spoke of remodelling the old sewer. Do you mean that? A I said if it had been done.

Q Why do you put alternates in when you don't know anything about it? A Simply to express to you—

Q Simply to talk? A No, I am answering the question, I think.

Q Well, is that all? A I want to answer your question.

Q Why do you say remodelling the old sewer? Why do you put that in as an alternative in giving your opinion that this triangle receives no benefit? A Because I don't know whether the sewer that is there today is a remodelled old sewer or a brand-new sewer, and it makes no difference to me which it is, and that is what I am trying to express to you in my answer.

Q Then, as I understand you, it does not make a particle of difference in making up your determination that this triangle receives no benefit—it make not one iota of difference to you whether the old sewer was repaired, remodelled, or a new sewer constructed? A It does not.

Q We have got that settled. A Good!

Thomas A. Ryer, cross.

Q If the old sewer did not function and was completely taken out and the plan for the new sewerage system in Hoboken required a new sewer—if that is the case, which you say you do not know whether it took place or not—do you still think that that triangle received no benefit whatsoever? A I do not, and did not say so.

Q Well, what is your opinion, assuming that the old sewer on Newark street was entirely ripped out and did not function prior to its being ripped out, and a new sewer was constructed? Do you still think that this triangle received absolutely no benefit whatsoever from the construction of the new sewer on Newark street? A Again I desire to answer no.

Q All right. A Because if the sewer did not function it would not be a sewer, and unless you could get sewerage you would get no benefit to the property from the sewer; and if you put a sewer in there that would function, you surely would add benefit to a man, because a man in buying the land would want to know whether the sewer was functioning. He would not ask me what kind of a sewer or how it was functioning, but he would want to know whether he could get sewerage, and that would be the amount of money he would consider he would pay for the land in addition to the bare land without that improvement; and if he went down there and found the street flooded with water, and found that the sewer could not be reasonably repaired or would not be reasonably repaired and that a new sewer would have to be put in there, he would naturally take that into consideration. That is what I have found with my buyers, and I have sold many thousands of pieces of property in Hudson County.

Q Anything else? A That is all. I was merely trying to answer your question. I thought that was what you wanted.

Q And did it take all that dissertation to answer the question? A It appeared to me that it did, yes.

Thomas A. Ryer, cross.

Q Now, do you know whether or not this street was flooded prior to the construction of the new sewer at this point? A I believe at times when I have been down there I have seen water in the streets, but not to the extent of barring me from going through it with an automobile or a vehicle.

Q Your automobile could cut through the water on the street; is that what you mean? A Yes; without any difficulty.

Q But you have seen the street flooded there in front of this parcel? A I didn't say so. I say I have seen water in the street. I don't remember ever seeing it flooded from curb to curb, but I have seen water in the street there after heavy rains.

Q Now, do you know that it is admitted that the present sewer is as good as could be built, and there is no contention made that it does not function? A I explained to you—

Q Do you know that that is admitted in this case by the counsel for the appellants? A I am trying to answer the question.

Q Well, do you know that there is no contention made that the present sewer is inefficient or defective? A I have not said it was. I have admitted there was a good sewer there today.

Q Do you know that now? A I don't know that for a fact, no; but I believe it to be so, and am basing my valuation upon that belief.

Q Well, now, then, inasmuch as you know of your own knowledge that prior to the construction of the new sewer the street in front of these premises was at times flooded, and you now believe that by reason of the construction of the new sewer it is efficient and functions, do you still think that this triangular piece of land received no benefit absolutely from the construction of the new sewer? A I didn't say so. I said it received no additional value by the construction of the new sewerage system.

Q Oh, a value! Then the extent of your testimony is that the land has received no additional value from the construction of the new sewer? A Now you have it.

Q But you do think it has received some benefit? A I did not say so.

Q Will you say so? A I will say nothing of the kind because I haven't gone into any benefits that it may have received. What I have done is this: I have endeavored to value the land before and after, and that is so far as I have gone, and I didn't term it benefits or anything else to land values.

Q Then you do not wish to state the extent that this triangle has been benefited by the construction of the new sewer, do you? A I do, it benefited in the market value of the land. I may not know what you mean by benefit. I am merely stating what my position is.

Q You merely consider the enhancement in value, selling price? A Yes; right.

Q That is all? A That is all I consider.

Q And are you willing to admit that this triangular price of property aside from being enhanced in value—that you say is not so—but are you willing to admit by reason of the construction of the sewer it has received some benefit from the construction of the sewer? A I am not.

Q You are not. Well, why not? If the old sewer caused the street to flood and you have seen that, and you know that the new sewer is efficient, why isn't it receiving some benefit from the construction of the new sewer? A Because in my judgment that benefit would show no market value in the selling value of the land if it received any direct benefit, in dollars and cents. Now, you may have a better sewer in there, but it is not reflected in the value of the land.

Q Why isn't it reflected? A Well, I am simply giving you my judgment that it is not.

Q Well, this piece of property here is valuable for many important purposes? A Yes; it is available for lots of uses.

Q And the uses that that triangular piece could be put to, wouldn't they receive a benefit from the construction of a good sewer on that street? A Yes, but there is no purpose to which you could put this particular triangle now that you couldn't put it to before.

Q Is that so? A That is so in my judgment.

Q Well, now, let us see the value of your judgment: You say there was a blacksmith shop on this triangle? A Well, when I say that, I think it is a blacksmith shop. I have been down there a number of times. I went down there the other day and looked at it, but I didn't go inside of the building because it is a very small building and immaterial.

Q Suppose the occupants of that blacksmith shop prior to the construction of this sewer wanted to use the toilet, and suppose the old sewer did not function and they had no facilities for using the toilet by reason of the fact that there was no proper sewerage there; now, suppose that after the construction of the new sewer into which they have access they are now able to use the toilet and wash basins, and so on, don't you think they received a benefit from the construction of the sewer? A I think that would add the value to the land if that were the condition, yes.

Q Well, do you know that that is not the exact condition? A I do not. My understanding is that while—

Q Well, if this sewer—

The Court. Let him finish his answer. "My understanding is that while—"

A (Continuing.) While the sewer did not function there were times—while the sewer did not function at all times properly, possibly, it functioned.

Q Well, do you know anything about that? A No.

Q You don't. All right. Then, if you don't know anything about how the sewer formerly acted, I don't want you to express any guesses or ideas on that. If this sewer, as you now admit, is adequate, can the occupants of that blacksmith shop or the occupants of any building that might be put on that receive a benefit from the sewer in your opinion? A Now, you are asking for a conclusion that you would not permit me to put in on the last question. You stopped me on the last one. I presume if it is working properly naturally they can use it, just the same as if it were not working they could not use it—doubtless.

Q Then if it is a usable, workable sewer that has been constructed, as you admit, why do not the occupants of this land, this blacksmith shop, or the occupants of such building as might be constructed there—why couldn't they get sewerage benefits? A If they had no sewerage benefit before I admit that they do get it; but if they had sewerage benefit before and you merely changed the sewer or increased the sewer capacity, I do not think you have added one dollar to the value of the land. I do not think I can make it any plainer than that.

Q But you now admit that if previous to the construction of the new sewer they did not have adequate, efficient storage, and the new sewer now gives them that—won't you admit that in your opinion this triangular strip receives some benefit? A Once more I will admit it. I have already admitted it several times.

Q Then when you say that it has received no benefit whatsoever, what do you base that on? A On the fact that they had sewerage before, although possibly not adequate, and today the additional sewerage they are getting will not add a land value, or add anything to the land value.

Q Well, can't you conceive even though there was some sewerage prior to the construction of the new sewer—can't

you conceive that they have received some increase in the benefit of the sewerage? A I have so stated, yes, of course; but not as reflected in land value.

Q So you have got to get back to the fact that your determination of no benefit or no assessment on this lot is entirely due to the extent of the sale price? A Mr. Allen, I haven't got to go back to it, because I haven't left it; never for a minute.

The Court. He said they may have received some benefit in the way of convenience, but nothing in the addition of anything to the land value.

Q Well, now, with your experience can't you conceive that it is possible for some person who desired to build some kind of a structure on that triangular piece to want to buy it today? A Yes.

Q And wouldn't the fact that they have an adequate sewer—wouldn't that to any extent be reflected in the price that the property would bring? A Not in my judgment.

Q Then you think it makes no difference in this built-up section of the city—which Newark street is—whether or not the land had sewerage or not? A I never said that, Mr. Allen. It does make a big difference whether you have sewerage in a built-up section or not.

Q Well, as far as the sales price of a plot of ground in the built-up section of Newark street, in this vicinity, is concerned, do you maintain that in fixing the sale price of the land it does not make any difference whatsoever as to whether he knows the plot or lot has sewerage? A I say again I did not say so. I say—

Q You think, then, that a person would pay a little more, don't you, in order to get a plot of ground on Newark street that has sewerage? A Today, over what they would have paid with the old sewerage? No.

Q You think there is no man who would be willing to pay a few dollars more? A Yes.

Q To get a plot of ground on Newark street, considering the fact that he had better and more efficient sewerage than formerly? A I would not say no man. I would not limit it that way. I simply say that the general buying public would pay no more for that land today than they would have paid before.

Q Why do you think the general public don't take into consideration when they buy a piece of land on Newark street—why they don't take into consideration whether they will have adequate sewerage or not? A Because it has been my experience that they do not.

Q They don't want sewerage? A Oh, yes, they want sewerage very much.

Q May I ask— A Pardon me. May I finish my answer? They ask the question whether you have sewerage, and they never asked me yet to go down into a manhole and describe the kind of sewerage. They want to know if they have sewerage, and if they have got it they don't care what kind it is, so long as it is suitable for their purposes; and on that street the old sewer was suitable for that particular location in my judgment.

Q But you don't know anything about the condition of it? A The sewer?

Q Yes. A Oh, I don't know anything about the condition.

Q Well, do you think the general public in buying land on Newark street would not care a snap of its finger whether or not they could have efficient sewerage or not? A At this particular point?

Q Yes. A Not at all; wouldn't affect them one iota. They want to know if they can get sewerage; that is all, in that class of property. Now, that would not apply to other locations.

Q Can't you conceive that the general public— A They put up with that for a good many years, you know.

Q In buying land down there the general public would want something better than what they put up with for a number of years? A Of course, they would; of course, they would. Naturally we want the best we can get. I have no doubt at all but what if you had a thousand dollar a lot sewer in there, they would rather have it, they would love to have it, but not if they had to pay for it.

Q Now, your idea of sewerage has been confined entirely to house drainage, hasn't it, or do you also consider surface drainage? A I consider all kinds of drainage in making appraisals of all kinds of land.

Q Well, now, don't you think that the general public in buying a triangular piece of ground on Newark street in the City of Hoboken, would pay a little something more for a plot of ground that received surface drainage rather than to have a lot of water at times standing around them? A At that particular point I don't think so.

Q So that you think as far as this particular piece of property is concerned that the general public would not care whether the street is covered with water or not? A They would care, but not to the extent of paying any additional to the land.

Q Wouldn't they pay a few dollars to have a dry street instead of a wet street? A When you get down to a question like that, Mr. Allen, I don't think I can answer that; because when you say a few dollars, of course, they would pay a few dollars. If you said to me, "Here, we will clean up this street for three or five dollars," I would hand you three or four or five dollars, but not any appreciable amount; no.

Q Then the general public would pay something to get surface drainage, wouldn't they, in dollars and cents? A Yes, naturally.

Q Then it has been enhanced to some extent, hasn't it? A Not so that it is reflected in any additional value to the land, that I can enumerate for you, in any way that I know of.

Q Well, there must be a few dollars difference? A There is no dollar difference in my judgment; but if you took a particular case and asked a particular man, "If I clear up this street for you for five dollars, will you pay it?" He would say, "Of course, do it. Here is your five dollars." Any reasonable man would do that.

Q If that is so, won't you admit that this triangular piece, at least for drainage purposes, has received a benefit of $5.00? A No; because a man who is buying don't come into contact with the man who could clear up his street for him, or the City Department. He would be dealing with the owner of the land and the price would be fixed on that land by the owner of the land, and would be paid for by the buyer, or rejected, and would reflect nothing in regard to the drainage there.

Q Your opinion, then, as I understand it, is that although this land by the construction of this sewer has received a drainage benefit— A I have not said so, Mr. Allen.

Q Well, isn't it a fact? A No; there isn't anything in the testimony where I have said any such thing. You asked me the question would a man pay a few dollars to acquire that situation, and I answered that question as you asked me, not because I thought it was any use.

Q Prior to the construction of the new sewer the street was flooded at times? A Yes; you have that; many other streets were flooded. Jersey City streets are flooded at times. It is a condition that you put up with.

Mr. Allen. May I have all that portion of his answer relating to the flooding of Jersey City stricken out?

The Court. Yes. We will confine ourselves to Hoboken.

Mr. Allen. Do you think that your talking about Jersey City streets being flooded has anything to do with my question?

The Witness. Yes, I do—

Mr. Allen. Well, now, let's see if it does. Will you read my question?

(Question read.)

A That was not an answer to your question, I admit.

Q May I have all that portion of his answer relating to the flooding of the Jersey City streets stricken out?

The Court. Yes; we will confine ourselves to Hoboken.

By Mr. Allen.

Q Now, as I say, Mr. Ryer, you have testified that you knew that this Newark street sewer was flooding at times, prior to the improvement, of the new sewer? A It developed that there was water in that street at times, yes.

Q Yes, and do you know whether that came from the inefficient sewer system there? A No, I do not think that it came from—

Q You don't know where it came from, do you? A It did not come from a very efficient sewer, but it was a condition there—

Q The water did not run off from the street into the receiving basin, did it? A At times.

Q Now that the new sewer has been constructed, do you still maintain that that land abutting on Newark street, at that point, has not received some benefit from the surface drainage? A I say that it has not received any additional value insofar as land value is concerned.

Q You have, in your experience, Mr. Ryer, conducted your would-be purchasers to the premises that they desired to buy? A Oh, yes.

Q And if you— A Always.

Q Then if you took a purchaser down to this triangle, this triangular piece; if you had taken him down there to this triangular piece where the street was flooded, and the old sewer did not carry off the surface water, standing there in the street, do you think that if you took that purchaser down there today, or at some time after this sewer was constructed and he found that the street was not flooded and he found out, either from you or from other sources that now there was a new sewer in; do you not think that he would pay a little more in land value of that triangular piece than he would at the time he found there was no proper sewerage there? A I do not think so.

Q You do not? A No.

Mr. Allen. That is all.

Mr. Stallman. That is all, Mr. Ryer.

The Court. That is all, Mr. Ryer.

MR. PERCY A. GADDIS, recalled for the appellants.

Direct examination by Mr. Stallman.

Q Now, Mr. Gaddis, are you familiar with this little triangle in controversy in this case? A I am.

The Court. You reserve yourself the right to make the same motion as in Mr. Ryer's case?

Mr. Allen. Oh, no, your Honor has qualified him.

The Court. Well, he is not in this case, although we have in the other.

Mr. Allen. Well, that is all the same.

The Court. Well, all right, go ahead and we will take it that way.

Q Well, now. Mr. Gaddis, what are your views about the assessment of $840 on this triangular portion; do you think that that property has been improved to that extent?

Percy A. Gaddis, cross.

A I do not think its salable value has been increased one cent by reason of the improvement.

Q Why? A Because there was a sewer there before and it always has had one, and it is a rather undesirable piece of property, a little triangular surplus land right here at the foot of the bank.

Q Well, now, what are the undesirable pieces about this property? A It is not capable of improvement, in the way an ordinary rectangular lot would be.

Q What do you think, Mr. Gaddis—or how do you think this lot compares in value to a lot 25 feet by 100, immediately next door to it? A I think it is worth 25 to 30 per cent. less.

Q Uh— A Per area, per square unit.

Q Yes, for the area involved? A Yes.

Q Well, now, assuming now that this map is correct, that this frontage of 130 feet Newark street and 65 feet in depth, what in your opinion was the value of that lot before this sewer work was done? A About $3,000.

Q And what in your opinion was the market value after the work has been done? A The same, $3,000.

Mr. Stallman. Cross examine.

Cross examination by Mr. Allen.

Q What in your opinion was the value of a lot in this neighborhood, 25x100? A Well—

Q Prior to improvements; say, if there was a lot adjoining this—

Mr. Stallman. Well, there is one there.

A Immediately adjacent, about $25, or a dollar a square foot.

By Mr. Allen.

Q Do you think that this triangular piece received any benefit whatsoever from the construction of this sewer,

Mr. Gaddis? A I think it received no benefit whatsoever.

Q When you say that, what do you base that on? A On my judgment of what I could sell it for before and what I could sell it for now, if it were offered for sale.

Q That is the only thing you took into consideration in your determination that this triangular piece received in benefit? A No.

Q Namely, that what you could sell it for before and what you could sell it for today? A That is because there are no additional facilities supplied that would—there is, was a sewer, and is now a sewer.

Q Well, don't you think there have been some additional facilities supplied? A Possibly so.

Q Yes, that is possible, possibly so? A Yes.

Q You do not know of your own knowledge that the old sewer was adequate or functioning, do you? A I do not.

Q So that, if the old sewer was ripped out, and discarded, because it did not function right, and the new sewer built there, because it was necessary, do you still feel that this triangular piece received no benefit? A Yes.

Q You do not think as a general proposition that that land receives any benefit from sewerage construction, do you? A I certainly do.

Q Well, if you do, why hasn't this piece received some benefit? A This piece of property stands on its own bottom, and the question of land values is peculiarly local.

Q Well, what is there about this particular piece of property to differentiate and say that other properties received some benefit from the sewerage construction and this one does not? A Because this one already had sewer there before.

Q You don't know that, do you? A Yes, I do know it. I have been very familiar with it, and have been for 20

years or more. I have gone by there and gone over it, and driven by there in my machine, and walked past that. I have passed there, and been there often, and bought and sold property near there.

Q You have never sold property on Newark street? A Yes.

Q Where? A This map is not quite long enough to show it, but just about 500 feet, within 500 feet of this lot—

Q You never sold any land in Hoboken? A No, not in the City of Hoboken. This is the other side of the line, as I say.

Q You never examined that old sewer? A Never examined it, no, never went inside of it, I am not an engineer.

Q You never had any report made to you about it? A I never had any necessity for it.

Q And the question never came up before, when you had to go into the condition of that old sewer, did it? A No.

Q And do you think that they went into that, as a mere matter of spending money? A No.

Q Don't you think that they went into that because they thought it was necessary and the property owners wanted it? A They must have thought it was necessary.

Q Don't you know that Mr. Fuertes' plans were called for the construction of that sewer? A I do not remember a reference to that particular plot in Mr. Fuertes' plans.

Q Mr. Gaddis, did you estimate the extent of the benefit that Lot 21 in the same Block 3 received? A I do not know, without reference to my notes.

Q Well, would you mind looking at your notes? A No.

Q And give us the answer?

Percy A. Gaddis, cross.

Mr. Stallman. What was that question?

(Question read.)

Mr. Allen. Wait a minute, what was my question?

(Question again read.)

A I did.

Q And what was the extent of the enhanced value that you estimate Lot 21 received? A $172.

Q Well, now, then, what was the extent of the enhancement in value that you estimated Lot No. 9 received in this block? A $172.

Q Well, why is it possible then for you to determine that Lot No. 9 which adjoins this triangular piece on the west receives a benefit of $172 to this property, and that this entire triangular piece receives absolutely no benefit whatsover? A Well, let's see.

Q Can you explain that? A Let's see that on the map.

The Court. Here it is right here. This other part in question is 1, 2, 3, 4, 5, 6, 7 and part of 8.

A It is a rectangular useable plot, I believe used by the Iron Company, as a part of their plant, and I considered that they might have some benefit or necessity for use of the sewer.

By Mr. Allen.

Q Well, your $172 estimate for Lot 9 is based upon enhancement of value, isn't it? A To some extent, yes.

Q Well, isn't that the whole extent that you placed? A No.

Q Well, haven't you in your column of figures given the value of Lot No. 9 prior to the improvement? A I have.

Q And haven't you added to that $172? A I have.

Q And given the amount of the value of the land after the improvement as being your original amount plus the $172? A I have.

Q All right. Now, then, $172 represents the extent that you think Lot No. 9 has been benefited, don't you? A It does.

Q The ownership of Lot 9 makes no difference to you, does it, in determining the amount of your benefit that you estimate? A No, it is—no—no, it does not.

Q And who is that owned by, Lot No. 9? A I believe it is owned by the New Jersey Junction Railroad.

Q Yes— A And occupied by, I think it is the Foulke Iron Works.

Q Well, if you don't know, I do not want you to say anything about it then. A All right.

Q And can you tell us why you estimate— A It is a part of Aaron Steinkens' old soap plant.

Q Well, why did you estimate that Lot 9 received a benefit of $172 which represents the enhancement of value since the improvements, and yet the adjoining lots which are in this triangular-shaped piece of land, did not receive any benefit? A I have had to consider size, shape, utility and various elements. That is a surplus land on the bank of the Lackawanna Railroad, a little surplus land outside of the right of way.

Q Well, don't you know that in this case— A There is a little shanty on it, about 25 feet square, an old shanty.

Q Well, what has that location to do with it; Lot 9 adjoins on 8, doesn't it? A It does.

Q Well, then, how is there any difference in location? How is there any difference between those two lots, 1, 8, receives no benefit, and Lot 9, which is located right alongside of it would? Why do you say that receives no benefit? A The location is only one element of value, and then follows various others, size and shape and so on.

Q Well, then, let's take up in numerical order those different reasons; first, location, what is the difference? A The location is substantially the same.

Q And that causes you to differentiate to the extent of— A The location is substantially the same.

Q Well, now, that is out of the way. The location is substantially the same you say. Now, what is the difference in the shape of the triangle which justifies you in saying that the triangle receives no benefit, but a lot of 25x100, still receives a benefit of $172, with the location being the same? A The shape and situation. It is a small triangular—

Q Well, no, haven't we got location out of the way? We have got that in the discard.

Mr. Stallman. That is out of the way.

Mr. Allen. That is out of the way. So let's forget that. Now, let's just take up the rectangular shape and the triangular shape, and make your comparison which justifies you in saying that the triangle, which is larger in area than the rectangle, receives no benefit, while the rectangle receives a benefit of $172.

The Witness. Because it is part of the railroad yard, or right of way, and no—

Q Well, how does that make— A You asked me a question.

Q I am asking you about the shape, the rectangle as against the triangle. Let's forget the right of way a moment, and confine yourself to answering my questions: A The shape, on that issue, that element, why the utility is nowhere. Building on that land, a very small percentage of the lot is available for use.

Q Well, there is a large part of a triangle, that triangle that is available for use, isn't it? A No.

Q There is not? A No.

Q I suppose that is one of those slivers that you have mentioned? A That is a fair-sized sliver, yes.

Q A quasi or quasi-sliver? A As you will have it.

Q But it has a value of $3,000 for that plot? A Yes, sir.

Q And in comparison with the lots in the City of Hoboken, it is just twice as valuable? A I never testified to any such thing.

Q Well, the ordinary lot in the City of Hoboken, prior to the improvement of this meadow district was worth $1,500, wasn't it? A Yes.

Q And this you say was worth $3,000? A No, I said around $2,000. Don't twist my testimony.

Q You say now that you said that this lot was only worth $2,000? A I am speaking—I am talking about per lot, a regular lot, a regular sized lot. I am talking about 80 cents a square foot, which is $2,000 a lot. I testified 15 on the other, which is 60 cents a square foot.

Q What was the estimate of your value of this triangular plot, prior to the improvement, $2,000 or $3,000? A $3,000, for the area, which is more than a lot.

Q Now, do you think that you have answered, given all of the answer that you desire to show that the triangle, in comparison with the small rectangle in area, receives no benefit while the rectangle does? Have you given all your answer to that? A When you confine it to shape, practically so.

Q All right. Now, that is out of the way. Now, what is the other thing? What is the other factor that guides you in determining that, while the Lot 9 received a benefit of $172, the triangle did not receive a dollar's worth? A Utility is another element.

Q Utility? A Yes.

Q Then, you did take into consideration the present use, of those lots? A I did not say so.

Q Well, utility; what do you mean by utility? A Utility is a very broad word, past, present or future. You had better confine it.

Q What did you take into consideration? A General utility.

Q Present utility or future utility or both? A Both.

Q I desire to call your Honor's attention to this answer. He considered both the present and future utility in determining the extent of its benefit; that is right, isn't it? A Surely.

Q All right. Now, then, take up the present utility of Lot No. 9; do you know anything about it? A I do.

Q What is it used for? A It is the bottom of the bank of the Lackawanna Railroad, which goes through an elevation and crosses the street. That is the highway, Newark street, to allow—a sufficient clearance to allow truckage underneath it to the east.

Q It is a vacant lot, Lot No. 9? A It is the bottom of the bank, foot of the bank.

Q You mean the bank covers the Lot No. 9? A A large portion of it.

Mr. Lichtenstein. No, that isn't it.

Mr. Stallman. Not No. 9. No. 9 does not belong to the railroad company.

Mr. Allen. The one that he is talking about is Lot No. 9.

(Question read.)

By Mr. Allen.

Q You do not pay any attention to a question at all, do you? You just have something to say and you are going to say it regardless of answering the question. Now, here is my question, the stenographer will read it to you. Will you answer it?

(Question read.)

Percy A. Gaddis, cross.

A Lot No. 9 is not a vacant lot.

Q What is the utility of Lot No. 9, I asked you? A The corner of the plant of Aaron Steinkens' old soap plant is on it.

Q Now on lot No. 9 that you—as far as the utility is concerned, you say it has received a benefit of $172; now, the triangle, this triangular piece, comprising Lot No. 8—

Mr. Stallman. I object to that, it is not all of those lots.

The Court. Well, parts.

By Mr. Allen.

Q Comprising parts of Lots 1 to 8, has a blacksmith shop on it, you say? A I did not say any such thing.

Q What is on it? A A little frame shanty, about 25 feet square.

Q Now, then, as far as the respective utilities are concerned, why is it that you consider that the frame shanty and the parts of Lots 1 to 8, receive no benefit, and yet the soap works on Lot No. 9 receives $172 benefit?

Mr. Stallman. Now, then, your Honor, I take exception to Mr. Allen saying Lots 1 to 8, because in Lots 1 to 3, they are not in this triangle at all.

The Court. Yes, it starts at Lot 4, doesn't it?

By Mr. Allen.

Q Yes, Lots 4 to 8, well, we are nearer to No. 9 anyway.

(Question read as amended.)

A Because Lot No. 9 is incapable of full use for its entire area. The old shanty designated by counsel and the blacksmith shop is something that was there previous

to the approaches of the railroad company, and would never have been put there under present conditions.

Q Well, now, since you took into consideration future use, and future utility; isn't it possible for a soap works similar to the Steinkens' Soap Works to be built on a triangular piece? A It is possible.

Q It is possible? A If—

Q Well, now, is it possible? You can answer that yes, or no? A Yes.

Q It is possible. A Did you say something similar to the Steinkens' Soap Works?

Q Yes, similar. A I want that question, please.

(Question read.)

Q Yes, similar? A No.

Q Well, isn't it possible for a soap works, comparable with the Steinkens' Soap Works to be constructed on this triangle? A No.

Q Why not? A Its shape would not admit of any such development.

Q Well, it could have one wider, couldn't it, than that? A He would have a different plot, and have some value to it, yes.

Q Well, but I could build a soap works there, couldn't I? A No.

Q Why not? A The best answer to that is to look on the map and see. There is a fire atlas down there, if you want to look at it and see.

Q Where is that—isn't it possible to build a soap works on the easterly end of this triangle? A No.

Q Why not? A Its size and shape would not admit of any such development as is anywhere along the rest of that lot. It would be extremely expensive to utilize that property. It would necessitate a retaining wall, to prevent the encroachment of the embankment on any substantial improvement put there.

Percy A. Gaddis, cross.

Q I did not ask you whether it would be expensive or not; I asked you if it was not possible? A I said no.

Q You said it was not? A No, not to build one like that, no

Q Well, that is your opinion then, isn't it? A Yes.

Q And your long experience? A Yes.

Q Although I have got a plot 65 feet in depth and 130 feet in width? A Located at the foot of a railroad embankment.

Q Which has not for years encroached upon that triangle? A That is not so. It has been constantly encroaching upon that lot.

Q You know that? A I know that that land, in that lot has been encroached on.

Q And you know that the embankment has encroached on this triangular strip, to your knowledge? A No, on the original lots, not on the particular triangle. I assume that that is correct as shown on the map, from the railroad. It is there now.

Q Oh, well, the encroachment that you speak of is as to the entire depth of lots? A A gradual encroachment.

Q Well, now, let us forget now the original lot, because that is not involved here. We are only discussing this triangular piece. Do you still want your testimony which you have given heretofore to stand, that you know that this bank has encroached on this triangular piece of land, to your knowledge; do you wish that to remain or would you like to change it on the record? A I am afraid that I do not know.

Q Well, why did you say that you did know, and that it had been encroaching on this piece? A There is a retaining wall around Steinkens' property, the next lot, which enables it to be used for its value—

Q Well, if one could be built on the Steinkens' lot, why couldn't it be built here? A Well, if you want to

build a small retaining wall only about 25 feet or so say, and then if you have got to take one and build it up all over the entire space, it is going to make a difference, it is going to be quite expensive.

Q Well, why couldn't you—well, why, if you could build whatever was necessary in the way of a wall on the Steinkens' lot, why couldn't you build it on this triangular piece, and then construct a soap works there?

Mr. Stallman. Oh, it is purely immaterial. He is not—

The Court. Well, he is speaking about the future.

Mr. Allen. Yes, he is speaking about future use.

Q In future use, this lot— A It is not capable of development like the rectangular lots, past, present or future, until long before the road was there, and then, of course, it stood in the same category. I mean the railroad.

Q Well, once more I am going to ask you, what is it that justifies you in saying that it is impossible for me to construct a soap works on that triangular piece? A Shape.

Q Well, suppose I wanted a triangular-shaped soap works, wouldn't it be possible for me to build it? A Surely.

Q Then it is possible? A If you want a triangular soap works, yes.

Q Suppose you wanted that shape?

The Court. Well, he might build it an octagon shape and advertise octagon soap.

By Mr. Allen.

Q Then it is possible to put some— A It is possible to put some kind of development on that property, of course.

Q Then, if it is possible as far as future utility is concerned, wouldn't this triangular plot then, with this triangular-shaped soap works on it, wouldn't it receive some benefit some time in the future from the construction of the sewer? A Not to affect a great deal the economic value of it, no, I said no.

Q Won't you answer my question? A I am giving you what you want.

Q No, just listen to this question for a minute, while Mr. Cooper reads it. Just listen to it.

(Question read.)

A Hypothetically, yes.

Mr. Allen. All right, that is all. That is all.

Re-direct examination by Mr. Stallman.

Q Well, do you think that as a reasonable matter it would? A What is that?

Q Do you think reasonably it would? A If such a thing could be conceived of being there.

Q Do you mean a triangular soap works? A Yes, a building to cover that property.

Q That is all. A Yes, sir.

Mr. Stallman. Will you admit on the record, Mr. Allen, that the adjoining lots of 25x100 have been assessed at $300 per lot?

Mr. Allen. Whatever they are, whatever the assessment calls for.

Mr. Stallman. But that is a fact.

Mr. Allen. Well, I have the assessment roll in here, whatever it is.

Mr. Stallman. Well, I want to have it a part of the record in this case.

Mr. Allen. Well, it is in this case.

Mr. Stallman. I mean the Morris & Essex case.

The Court. Yes. Well, it might as well go on here. Mr. Whittemore probably knows.

Mr. Allen. Well, we have not got the physical maps here, they have been here some days. But whatever appears on that map for Lot No. 9, that is correct.

Mr. Stallman. The maps on the easel and the records on the easel show that the adjoining lots were assessed at $300 each, for 25x100 feet lot.

The Court. $300?

Mr. Stallman. Yes.

The Court. And then is assessed at what?

Mr. Stallman. $840.

Mr. Allen. Well, I can't agree to that, without the official map being here. Mr. Stallman need not worry about that, whatever the official assessment shows, on No. 9 and 10 is received as in the case.

The Court. Well, that will be all right then.

Mr. Stallman. Well, I would like to offer it then in this case, your Honor, because the bills are separate.

The Court. Then we will take it, yes.

Mr. Allen. All right, all of the records that have been formerly offered in the balance of these cases may also serve in this case.

The Court. All right, Mr. Stallman. Is that all?

Mr. Stallman. I assume that in these other cases, counsel will have some presentation of the case, with summing up or something of that kind, but I think on a small case like this I will just submit a brief, in our little case.

The Court. Yes, the testimony as far as Mr. Stallman's case is concerned is closed, is it not, Mr. Stallman?

Mr. Allen. That is, as far as the city—when it has an opportunity to meet these appellants, and putting in its testimony, may in this case have some testimony to offer. I do not think we would have anything to offer now, unless it would be as to the measurements. We will introduce a map in evidence after we have agreed on it.

Mr. Stallman. Well, I will let Mr. Fallon know. He is taking my map to check it up.

PERCY A. GADDIS, recalled.

By Mr. Lichtenstein.

Q Mr. Gaddis, while you were testifying yesterday you had an incompleted map showing the location of the various parcels of land to which you testified in the built-up section of the city, to give us the value of lands similarly situated and that you sold. Do you recall that? A I do.

Q Have you completed that map now? A This is the map before me.

Mr. Lichtenstein. Now, for the purpose of locating the land, I will offer this map in evidence.

Mr. Allen. We object to the introduction of this map as being irrelevant, incompetent and immaterial.

The Court. For the purpose of reference—do you object to it for that purpose?

Mr. Lichtenstein. It merely shows you where the lots are that are on that list.

Mr. Allen. Well, we have contended all along that he is not competent to testify to these sales. It is a matter of secondary evidence.

The Court. You are protected against that.

Mr. Allen. Same objection, then, as to the others.

The Court. All right. Then I will admit it on that understanding.

Mr. Allen. And grant me an exception.

The Court. Yes.

(Book marked Appellants' Exhibit 2-A, in evidence.)

Q Referring to this Exhibit A-2-A, will you locate the lands that were purchased by St. Ann's church?

Mr. Allen. Oh, if your Honor please, this has all been gone over.

Mr. Lichtenstein. No, no. You examined for a whole day and a half this man, and I have only two or three questions.

The Court. You were through with that?

Mr. Lichtenstein. No.

The Court. The other day you were practically through with him, and then Mr. Fallon started in and opened up again. What is the purpose of this testimony?

Mr. Lichtenstein. The purpose is to indicate to the Court the location of the lands of St. Ann's church, which this man said they paid about $4,000 too much for, taking into consideration other elements which he figured out yesterday, I want to show the lands which were sold at approximately the same time in the same block and in the same surroundings, to indicate what they were sold for.

The Court. Go ahead. Show us where they are.

Q Now, the St. Ann's lots are the lots in Block 83?
A Northeast corner of Seventh and Madison.

Percy A. Gaddis, direct.

Q Now, take the lots marked in red on this same map in Block 83, numbering five? A Nos. 9 to 13; they are five in number.

Q Yes. When were those lots sold?

Mr. Allen. Now, if your Honor please, I object upon the ground that the Lots 5 to 18, in Block 83, are not comparable. They are exactly in the same classification as Lot 9, and this triangular piece in Block 3. They have contended there that there is a difference in locality.

The Court. Well, I will let it go in for what it it worth, Mr. Allen. It may not be worth much, but I will let it go in.

Q (Repeated by the stenographer.) "When were those lots sold?" A They were sold January 22, 1921.

Q Yes. A Frommel to Cravenette Company, $7,500; $1,500 per lot.

Mr. Allen. Now, if your Honor please, this has been introduced in evidence. You have got that in this yellow slip. I object to it. He testified to it. He testified to that $1,500 and he is merely repeating this.

The Court. There are only two questions, he said.

Mr. Lichtenstein. That is all I have.

Q And lots on the opposite side of the street? A The corner—

Q The corner. Are those south of the lots you refer to, and that are referred to in Exhibit A-1-A? A They are.

Q Is there any difference—

Mr. Allen. I object to this. It is a mere matter of repetition.

The Court. I will allow it. You may have an exception.

Q Now, is there any difference in value of any of the lots in Block 83 facing Madison avenue; that is, so far as value is concerned? A There might be—on Madison avenue—a slight difference on the easterly side where the lots of the St. Ann's church are.

Q I am not speaking of the other side. I am speaking now of the same side, the lots all along Madison street on the east side. A Between Seventh and Eighth.

Q Between Seventh and Eighth; yes, sir. A No, sir, except the corner.

Q Is there any difference in the lands on the easterly side of Block 76, between Sixth and Seventh? A They are substantially the same.

Q As the St. Ann's property? A They are.

Mr. Lichtenstein. That is all.

Cross examination by Mr. Allen.

Q When was this last sale made, these other lots, the ones you last referred to? A Which do you refer to?

Q The last one you testified to. I don't know what they were. You didn't mention them even.

Mr. Lichtenstein. Well, I was trying to cut it short. I would have mentioned it, but you were so anxious to get me through that I did not mention them.

The Court. Well, when were they sold.

Q Which lot did you refer to in your testimony? A Mr. Lichtenstein pointed out the southwest—southeast corner of Seventh and Madison, the Krug lots or St. Ann's lots.

Q Madison avenue and Seventh? A Yes; directly opposite Krug's or St. Ann's lots, the other side of Seventh, the same side of Madison.

Q Now, when were those lots sold? A They were sold September 12th, 1917, Waddington to Hall; $7,500; $1,500 per lot; five lots.

Q Those lots that were sold by Waddington to Hall five years ago in 1917 were what lots? A 13 to 17—that was Adams and Seventh, in 78; but the price was the same as testified and the date the same.

Q So your testimony as to the lots that Waddington sold to Hall five years ago is incorrect in saying it was on the same side of the street as the Krug lots? A It is incorrect; it was an error; but it is in a much better location; they are in a much better location, where value should be higher, being further toward the developed portion of the city, two blocks. Now, in 76—

Q One minute. These lots that were sold by Waddington five years ago, have they increased in value since that time? A Yes.

Q They have? A Oh, yes.

Q To what extent? A I cannot tell without reference to some of my notes. Probably they are worth $1,700 or $1,800 now.

Q Has there been an increase in value of lots in that section? A Some increase.

Q How many lots were there in Block 78 that were sold? A Five of them.

Q Five of them. Did they have an increased value by reason of their continuity and plottage in 1917 when they were sold? A Not necessarily.

Q Well, don't you think they did? A No; I don't remember what improvement is on them now. If that was one unit improvement probably they had an additional value. If they were improved separately I should say no. The Fire Atlas can tell you that. It is right on the floor over there.

Percy A. Gaddis, re-direct.

Mr. Allen. That is all.

The Witness. The blocks that were intended to be answered—

Mr. Allen. That is all.

By Mr. Lichtenstein.

Q You say that you made an error in the block number. Now, the lots I called your attention to and the lots that Mr. Allen called your attention to are the lots on the east side of Block 76?

Mr. Allen. I object to Mr. Lichtenstein making this statement.

Mr. Lichtenstein. I am asking a question.

Mr. Allen. It is not a question. I object to the form of it. It is a long-winded statement of what I did and what he did.

The Court. I will allow it. We will save time.

Q (Repeated by the stenographer.) "You say that you made an error in the block number. Now, the lots I called your attention to and the lots that Mr. Allen called your attention to are the lots on the east side of Block 76?" Now, will you tell us where those lots are on your Exhibit A-1-A?

Mr. Allen. If that was a question, let the witness answer the question.

Mr. Lichtenstein. I am asking the question.

The Court. Did he answer the question?

Mr. Lichtenstein. No; he has not had a chance.

The Court. I will strike it all out. Now, reframe your question, Mr. Lichtenstein.

Q The lots I referred you to in Block 76 are on the east side of Madison street—

Mr. Allen. I object to that as not being a question.

Q (Continuing.) You stated that you thought that you had made an error. Now, I ask you whether these lots on the east side of Madison street to which I directed your attention appear on this list Exhibit 1-A?

Mr. Allen. I object to the form of it.

A They do.

The Court. I will sustain the objection—one minute—I will sustain the objection. He said he was in error.

Q Well, were you in error?

The Court. He has said so.

Q Then I ask you as to the lots on the southeast corner of Madison and Seventh street. Are those lots in your list Exhibit A-1-A? A They are.

Mr. Allen. I object. The exhibit speaks for itself.

The Court. I will let him answer that.

The Witness. They are the fourth item on the list; sold at the same price.

LEO MAYER, called as a witness, and being first duly sworn, testified as follows:

Direct examination by Mr. Lichtenstein.

Q Mr. Mayer, you are engaged in the real estate business in Hoboken? A I am, sir.

Q And for how many years? A Past 34 years.

Q And have you during that period bought and sold lands in the City of Hoboken? A I have, sir.

Q And for your own account and for the account of others? A I have, sir.

Leo Mayer, direct.

Q Are you familiar with the lands which are embraced within the assessment areas which are the subject of these appeals? A I am, sir.

Q Are you personally familiar with those lands? A Yes, sir.

Q And each of them? A Yes, sir.

Q And are you familiar with the subject of these assessments—the sewers, sidewalks, street paving, connections and so forth? A I am.

Q During that 34 years that you have been in the real estate business, have you acted as an appraiser of lands in the City of Hoboken? A I have.

Q And have you appraised lands in the so-called Meadow district which is the district embraced in these various assessment areas? A I have.

Q Have you during that period for clients loaned money on bond and mortgage covering lands in the City of Hoboken? A I have.

Q And also in the assessment area? A Yes, sir.

Q Have you during these years been connected with any institution which loaned money on lands in the City of Hoboken? A I have.

Q What institutions? A The Hoboken Building & Loan Association.

Q And how long has that association been in existence? A The past 15 years.

Q And do they loan money on bond and mortgage in Hoboken? A They do.

Q And other localities? A They do.

Q What other institutions have you been connected with that did the same thing? A Simply in a reviewing capacity for the Hoboken Bank for Savings.

Q They loan moneys? A They loan moneys, yes.

Q Are you on the board of managers of the Hoboken Bank for Savings? A I am, sir.

Q And in what capacity do you devote part of your time to mortgages or lands in the City of Hoboken and other places? A Whenever I am assigned to it.

Q Have you kept posted on the sales of lands in the Meadow district in the City of Hoboken for a number of years past? A I have.

Q For how many years? A Oh, my experience dates back, say, 25 years.

Q And have you as a real estate man kept posted on purchases and sales, and, if so, for what purpose in that locality? A Simply to guide me in a practical way in determining values and keeping posted on market prices.

Q Have you had any experience in the selling of lands without improvements, such as are the subject of these various assessments? A I have.

Q And have you had experience in the sale of lands which have been improved with sewers, streets, street paving, sidewalks and connections? A I have.

Q In the City of Hoboken? A Yes, sir.

Q And in other places? A Well, mostly in the City of Hoboken; here and there in West Hoboken, outside of the city, wherever my business would bring me to.

Q Are you familiar with the character of these various sewers which are the subject of these assessments? A I am.

Q And also the street paving and the sidewalk areas and the connection areas? A Yes, sir.

Q Have you gone all over this land? A I have.

Q For the purpose of familiarizing yourself with the individual location of each lot? A I have.

Q In the territory? A Yes, sir.

Q And have you estimated what in your opinion each and every one of these lots which are the subject of these appeals were, of the reasonable market value without the improvements which are the subject of each and

every one of these appeals? A I have taken as a basis of calculation—

Q Just answer my question, please, Mr. Mayer. (Question repeated by the stenographer.) A I have.

Q And have you calculated what in your opinion such market value was without the improvements, in the month of December before these assessments were confirmed? A I did.

Q That is in 1921? A I did.

Q And have you also made a calculation and formed your opinion as to the reasonable market value of these various parcels of land with the improvements as they are assessed in these various assessments? A I have.

Q Have you also made a calculation for the purpose of determining the benefit and increase in value received by each and every one of these improvements by reason of the sewers which are the subject of these assessments? A I have.

Q And also by reason of the street paving which is the subject of the assessments? A I have.

Q And by reasons of the laying of sidewalks and sewer and water connections? A Yes.

Mr. Lichtenstein. I offer this witness as being qualified to testfy in this case, if the Court please.

The Court. You may cross examine, Mr. Allen.

Cross examination by Mr. Allen.

(As to the witness' qualifications.)

Q Have you had any experience in making assessments for benefits received from a sewer construction? A I have not.

Q Have you ever had any experience in making assessments for benefits received from street improvements? A I have not.

Q Have you ever had prior to your being retained in this matter, any experience in estimating or determin-

ing the amount of benefit that property had received from sewer construction? A I have not.

Q Have you ever prior to your being retained in this appeal had occasion to make any estimate of the benefits received by property for street improvements? A No; I have not.

Mr. Allen. I submit this witness is not qualified.

The Court. I will allow him to testify. You may have an exception.

Mr. Allen. Your Honor will grant me an exception.

By Mr. Allen.

Q One further question: Have you ever had anything to do with opening up streets? A No; I have not.

Q And improving streets? A No; I have not.

Q Have you ever had anything to do with the laying or constructing of sewers in Hoboken or any other municipality? A No; I have not.

Mr. Allen. Your Honor will give me the benefit of those?

The Court. Yes, and I will give you an exception.

Mr. Lichtenstein. Now, if the Court please, we have the schedule Exhibit A, with Mr. Mayer's figures on it. May we have the same admissions as to the last preceding witness, without repeating them.

Mr. Allen. I will admit that this witness will testify concerning the figures underneath his name in the same manner as I admitted concerning the figures under the name of Mr. Gaddis and Mr. Singer, over our objection that he is not qualified to give these figures.

The Court. Yes.

Leo Mayer, direct.

Direct examination by Mr. Lichtenstein (resumed).

Q Mr. Mayer, are you familiar with any sales of lands in the City of Hoboken, in the assessment areas that were sold prior to the assessments in question? A I am.

Q Lands that you have personal knowledge of? A Yes, sir.

Q And will you give us the location of some of those sales? A Block 136—I mean, rather, Block 137.

Q Block 137? A Block 137.

Mr. Allen. What lots?

Q Block 137, and what lots? A Lots 1, 2, and 5 to 8 inclusive.

Q Yes. Let us finish that up now. Whom was that sold by and to whom? A That was sold to L. J. Meyer.

The Court. By whom?

The Witness. By—let me see. It is an estate. I am just trying to think of it. I will think of the name in a minute. I remember it had about four or five persons in that estate; Burlingham, I think.

Mr. Lichtenstein. I do not need the names of the grantors.

Mr. Allen. Sold to L. J. Meyer when?

The Witness. That was sold in 1917.

Q And what were they sold for? A That was sold for $3,900.

Q That is unimproved; they were all unimproved? A They were all unimproved and partly under water.

Q And they were partly under water, unfilled? A Yes.

Q What other sale? A Block 137, Lots 25 to 32 inclusive.

Q Yes. A Sold S. J. Eastwood. That was in 1917.

The Witness. I think, Mr. Allen, that first sale was in 1918. You might mark it 1918. That was a year later.

Q Well, now, how much was that sold for? A They were sold for $7,500.

The Court. The tract, the eight?

The Witness. Yes.

Q Were they under water, too? A They were partly; they were a little low; we had to do some filling in there.

Q Go right on. A Block No. 109, Lots 8 and 9, Frommel to F. Breuckner; that was in June, 1922.

Q And that is one of the instances that was referred to by Mr. Hill? A Yes.

Q Merely that you know of it. A I sold it for them. I was the broker or the agent in the transaction.

Q And you are referring to cases that you have personal knowledge of? A Yes.

Q But it is the same case that Mr. Hill referred to? A Yes.

Q All right. Pass right along from that? A That was sold for $3,000. Then there was Block—I will have to refer to this map in order to get the block—Block 84; there were five lots on the west side of Adams street between Seventh and Eighth streets. That was sold for $1,800 apiece.

Q When was that? A That was much further back; that was back in 1912.

Q Was that in the built-up section of the city? A That was in the built-up section of the city, paved and sewered.

Q Paved and sewered; $1,800? A Paved and sewered, yes. Then there was another lot for which I negotiated and did not succeed in getting, but which was sold, from Gaede to Notar Masso for $1,700.

Mr. Allen. What number was that?

The Witness. I don't exactly know the number of it.

Mr. Allen. Same block?

The Witness. I haven't got the number of the lot here, Mr. Allen—I have it, yes. That would be—no, no; I haven't got the lot here.

Q Go right on. A Then I have sold lots on the northwest corner of Adams and Fifteenth street. There were eight lots there that were sold by Grauer to Mulcahey; that was sold some years ago; that sold, I should judge, about 14 or 15 years ago.

Q Let us eliminate that. That is a little too far back. A Too far back?

Q Yes. Take the more recent sales. A Now, the others—I don't remember any others, as far as I go.

Q Now, do you know of others? A I know of others, yes.

Q Now, what others do you know of? A There was Block 39, Lot No. 23, street No. 220 Jefferson street, Di Cuneo to Lorello, $2,200.

Q That is in the old portion of the city? A That is in the older portion of the city.

Q And was paved? A Paved and sewered.

Q Paved and sewered? A Yes.

Q And when was that sale? A That sale was made about seven years ago—it was only made here within the last three years.

Q Within the last three years? A Yes. Then there is Block 40, directly opposite, Lot No. 12; No. 223 Jefferson street; Rossi to Focht; that was made about seven years ago, at $2,300.

Q That is an improved plot? A Yes.

Q Paved? A Paved.

Q Sidewalks? A Sidewalks, all improvements. Then there was Block 47, three lots forming the southeasterly corner of Fourth and Jackson streets, Abercrombie to Martin De Jacques, at $5,000.

Q How many lots? A Three lots.

Q Did they have improvements on them? A They had all improvements, sewer, pavements, sidewalks. Then there is Block 47, Lot 8, sold for the Hayes estate to one Meyerdeck last year for $2,500. This had a small shed which was practically worthless on it. It was all dilapidated and falling in.

Q That has the improvements? A All improvements made there, yes. Then there were the five lots on the southeast corner of Adams and Seventh streets, Joseph Waddington to Hall; they were sold at $1,600 apiece, $7,500.

Q All improvements? A All improvements.

Q When was that? A That was in 1916 or 1917. Then there was the land of the Huggins estate which was also sold in 1917, on the northeast corner of Madison and Seventh streets—Madison and Seventh streets. That was sold to Krug at public auction, at which I was present, for $7,800. There was one adjoining lot sold at the same time to a man named Frost for twelve hundred and some dollars.

Q The property sold to Krug, was that the property that was spoken of that was sold to St. Ann's, the church property? A That is the same property, church property. Then there was another lot on the east side of Madison street between Sixth and Seventh, sold by the same—Block 76, Lot 5—that was sold at the same time—October 9th, rather, 1916, by the Huggins estate to George Frost, for $1,210, and that is the east side of Madison, between Sixth and Seventh streets. In Block 77, Lot 5, Richard M. Korey to A. Artonacci; that was April 6th; that was sold in 1916, April, for $2,000, known by the street number 609 Jefferson street.

Q All improvements in front of that property? A All improvements, yes. Then there was in Block 83, parcel of Lots 18 to 21. That was sold by George W. Wright to Belle Kaufman, in June, 1919, at $5,500.

Q How much is that a lot? A That is the equivalent of about, say, $1,700, minus the corner, of course. That would make it about, say, $1,500 or $1,600 a lot, allowing for the corner.

Q And that was on the fully improved street? A Yes, on a fully improved street. Then I sold in Block 123, Lot 14, Bridget Keyes to Robert Mount, May, 1917, $2.300.

Q That was one lot? A That was one lot. Block 114, Lot 24, Mary Cleary, June, 1921, $2,000; had an old shed which was torn down. That is on the west side of Grant street between Thirteenth and Fourteenth streets. Then I sold in Block 136, Lot 1, in 1915.

Q What block was that? A Block 136, Lot 1, Keiser and Wilkins to the New York Switching & Crossing Company, $2,000. This was the northeast corner of Madison and Sixth streets.

Q That was a corner? A Yes.

Q Next? A Then in Block 151 I personally sold my own property 5 to 11—Lots 5 to 11 inclusive, seven lots. That is on the west side of Grant between Eleventh and Twelfth streets. That was sold for $10,500, or $1,500 a lot.

Q When was that? A That was in 1916. Then in 1918 I sold in the same block an adjoining lot, an individual lot there, Lot 4, from Mary Quinn to Adolph Kuhn, for $1,200. Block 151, six lots there, Gutardi to Ferguson & Son, in 1919, for $10,200.

Q How much is that a lot? A That would be equivalent to about $1,700. There were no improvements there. That is as far as I can go. Block 46—no, I withdraw that.

Block 76, Lots 12 to 17, 18 to 23 inclusive, A. Rosenblum to the American Lead Pencil Company, March, 1917,

there are 12 lots there, brought $18,000, or $1,500 a lot, and that is sewer and pavements, fully improved.

Block 82, Lot 6, F. Oberlinger to N. Greffo, August, 1921, $1,500, known as Street No. 711, Rose street, that had a street improvement, in there, part of a sewer, that is an old sewer. Block 82, Lots 1, 2, 3 and 4, Cerventi to Rossi & Barnett, September 21st of this year, four lots there, forming the northeast corner of Monroe and Seventh street, for $8,000.

Q That was fully improved? A That was—yes, that had improvements.

The Court. How many lots?

The Witness. I think there were four lots.

Q On the corner? A I think there was a sewer there that was reconstructed there, or some sort of thing like that. I think they had something put in there. That is just at random, with the others.

Q Now, Mr. Mayer, the list which has already been entered in evidence and known as Exhibit 10, I believe it contains a memorandum of the block number and street and values of inside lots, and corner lots, both before and after the improvements. It has already been referred to, but I desire now to offer in evidence the list, so far as Mr. Mayer is concerned. It is the same thing—

The Court. With the same reservation and exception, it may be admitted.

Mr. Lichtenstein. Yes, and it is admitted then that the figures opposite the name of Mayer may be introduced the same as if Mr. Mayer had testified personally that these figures were the figures of what in his opinion the inside lot, an inside lot was worth before the improvements and after the improvements, and what a corner lot was worth both before the improvements and after the improvements.

Mr. Allen. You refer to the estimates in Exhibit 8, which have been tabulated in this one?

Mr. Lichtenstein. What is that?

Mr. Allen. You refer to the estimates in Exhibit 8, and which you also tabulated in Exhibit 10 as to Mr. Mayer?

Mr. Lichtenstein. Yes.

The Court. Yes, this is an analysis of 8.

By Mr. Lichtenstein.

Q Yes. Exhibit 10 is an analysis of the figures in Exhibit 8? A These lots I have given you today are recent. They are recent, as an experience, of course. To go away back in the course of my experience would take me a long time to get that data.

Mr. Lichtenstein. Now, let me see what this is.

By Mr. Lichtenstein.

Q Have you sold any lots, since these improvements have been put into operation and which are the subject matter of these various assessments? A I have not.

Q Have you attempted to sell any lands in the area of the assessments?

Mr. Allen. I will object to that. His attempt—

The Court. Well, as to his offer, I suppose, the same as the other testimony. I will allow it.

Mr. Allen. You see how dangerous that might be, your Honor. A man could—not that I intimate that he would, but he could very easily frame up a situation of that kind, and he could say, well, I tried to sell it but I did not have any luck.

The Court. I see it, yes.

Mr. Lichtenstein. Well, the question in my mind, is as to whether he has not a right to give it as a reason for making up his judgment.

The Court. Yes, I have already ruled on that before. Yes, I will allow it now.

Mr. Allen. Grant an exception?

The Court. Yes, you may have an exception.

A I have.

By Mr. Lichtenstein.

Q What properties have you offered for sale, since the assessments in December, 1921? A Block 66, Lots 3 and 4.

Q Block 66? A East side of Jackson street, 50 feet north of Fifth street.

Q And who did you represent in offering that land for sale? A The Fogliano estate.

Q And how much was it offered for? A There are two lots there, 3 and 4, $4,000 and he would pay the assessment; that is, the seller would pay the amount levied against them.

By the Court.

Q How much is that a lot? A That is $2,000 a lot.

Q $2,000 a lot and the purchaser to pay the assessment? A No, the seller.

By Mr. Lichtenstein.

Q Yes, the seller. How much are the assessments on those two lots? A I would have to look that up. I do not think it is—we have $900 for sewer, $618 for pavement, and the sidewalk is what—now, what—say, between the sidewalk and the sewer connection, would be $200. Say, approximately $1,800 all told.

Q $1,800 a lot, or for the two lots? A Well, it is $1,800 a lot and so that would make it $3,600.

Q What was the value of that land without the improvements, Mr. Mayer? A We were holding it for $1,500 a lot, and I practically had an offer of those two lots for $1,200, but when the—

Leo Mayer, direct.

Mr. Allen. Well, I object to what you practically had.

The Court. Yes, strike that out.

By Mr. Lichtenstein.

Q Yes. Well, but you say that they were worth $1,500 before the improvements? A $1,500 was the market price for land in that section.

Q Yes. Are there any other lots that you have offered for sale since these improvements? A Yes.

Mr. Allen. Same objection.

The Court. Yes.

A I offered—

Q Well, now, what happened to your effort to sell, your offering of this land for sale? A No takers.

Q What? A No takers, nobody will buy them.

Q These lands—are they similar in character to the lands over there to the north, and within the assessment area? A They are a little bit more improved there.

Q Which way a little more improved? A That is there are habitations around there, dwellings, Neapolitan families live around there.

Q That is the two lots that you refer to? A Yes, sir. There is two lots to the west there—

Q Those two are vacant entirely? A Yes.

Q And what are you referring to now? A Here is two small two-family houses, small Italian tenements, and a factory, backs up Monroe street. It is more populously built up.

Q Are there any more lots that you offered for sale since that time? A I have offered in Block 137, 14 lots in there.

Q Fourteen lots? A Yes.

Q Yes. A I have offered those lots at $800 apiece.

Q $800 apiece? A Yes; the purchaser to pay the assessment; or I would have been even willing to name a

figure of $600 for any parcel, the benefits accruing from this proceeding, that is, if I would get the benefit of it.

Q What was that before? A $1,500.

Q I mean, what was that block? A Block 137, I think, Block 138.

Q Coming back to those lots, how many lots are there? A There are 14 lots there.

Q Yes. A Fourteen lots, forming the northwest corner of Adams and Sixteenth streets; then there are two lots forming the northeast corner of Jefferson and Sixteenth streets, and then there is a gap of two lots there owned by Mrs. Rells, and then a balance of fourteen lots, forming a U-shape—

Q Well, now, just one moment. You say they were offered at $800 a lot? A $800.

The Court. The purchaser to pay the improvement.

By Mr. Lichtenstein.

Q The purchaser to pay the assessment? A To pay the assessment, yes, sir.

Q And you say that before its improvement, those lots were worth $1,500? A $1,500.

Q In other words, there would be a loss of about $700 a lot? A Very plainly.

Q Are there any other lots that have been offered for sale to your knowledge? A Block 138—or 136—there are five lots there, that were personally offered to me for $1,500, before assessment—that is, the assessment to come out of the $1,500 per lot.

Q How many lots were there? A Five lots.

Q Five lots, and they were offered to you for how much? A $1,500 a lot, and the seller pays the assessment.

Q And what is the assessments on those lots? A $960 a lot, the same as in Block 137.

Leo Mayer, direct.

Q Yes, those are lots that have no streets, actually paved, or sidewalks, the only improvement is the sewer? A Sewer.

Q That is $960? A $960.

Q And what in your opinion were those lots worth, apiece, before the assessment? A Those lots were worth about $1,300—$1,400 a lot.

Q Did you take those lots at that figure, at that offer? A No thanks.

Q Your previous offer to sell lots in Block 137, the 14, were they sold? A No.

Q Have you been able to sell them? A I have not.

Q At that figure? A I have not. Mr. Fallon has made me an offer.

Q On what? A On the 14 lots.

Q And how much was his offer?

Mr. Allen. I object, one minute.

A I would hate to tell you.

The Court. Well, I think it is part of the—

A (Continued.) Well, he offered me $100 apiece for them to let me out. Now, that $100 is the interest on this assessment, so I do not need to state that, to be frank with you—you see that six per cent. interest on the $900, and the added taxation, the tax amounts to something like, I think, $80 a lot, with the increased assessment on it, and that land is assessed for close on to the—

Mr. Allen. Is there any question? Hasn't he answered the question?

The Witness. Thirty-odd thousand dollars.

Mr. Allen. One minute, one minute.

The Court. All right, frame another question.

By Mr. Lichtenstein.

Q Are there any other lands that you know have been offered for sale since the assessment? A Mrs. Reynolds

owned Lots 3 and 4 in Block 137, and paid me a personal visit within the past two months, and offered me her two lots, if I would pursue the assessment, and reimburse it to the extent of the last four or five years' taxation.

Q How much would the last four or five years' taxes amount to? A Oh, I guess it would amount to about— on an average of, say, $45 or $50 a lot, and that would make $90 a lot, the total would be about $250.

Q And she offered them to you at how much? A Right in my office, two lots.

Q How much were the assessments against those lots? A $960 apiece.

Q How much were those lots worth prior to the improvement? A Well, I offered Mrs. Reynolds in an actual bona fide transaction, in which the 14 lots were to be included, $2,400 apiece for them, but she demurred at the time, and that is why it did not go through.

Q How long ago was this that you offered $2,400 apiece for those lots? A That was in 1918, or 1919.

Q Now, you say that she offered them to you for approximately $500?

Mr. Allen. This is all repetition.

The Court. Yes.

Q Now, are there any other lands that you know of that have been offered for sale?

Mr. Fallon. May I ask by way of information as to whether the Court has ruled upon whether offers are admissible?

The Court. Yes.

Mr. Allen. We have an exception.

The Court. Yes, an exception, yes.

A No, I do not know of any others.

Q Mr. Mayer, in your opinion, has there been any increase in value of improved lots, which are located adja-

cent to the assessment area within the past five years, or six years? A No, there has been practically a standstill in the City of Hoboken, in fact, since the war, in 1914 when the war first broke out. There has been no active market whatsoever.

Q Does that apply also to the lands embraced within the assessment area? A More so, much more so, because there is a peculiarity of that land in question, the nature of the soil and the cost of improving a lot, is such that it will only answer certain specified purposes. It will not stand any very heavy manufacturing purposes, where there are heavy presses or drills or anything of that sort required. Yards or space of that sort, it would be well suited to.

Q And if you would require the erection of a building is it necessary to pile? A Extensively so, yes.

Q Have you had any experience as to the cost of piling in that neighborhood? A I have not, no.

Q In the built-up section of the city, where assessments have been made for sewers, where sewers existed prior to the new improvements, have you given an increase in value to lands by reason of the new sewer? A No, all that land has remained stationary. It is stationary, and it has remained stationary for many years. There is very little of the land that is vacant, to begin with, most of it has been improved.

Q I don't know whether you understood my question. Taking the cases which are the subject of this assessment, where a sewer existed at one time in front of the land? A Yes.

Q And then it was taken up in a new sewer put down? A Yes.

Q Where an old sewer continues to exist with a flush tank at the head of the street, have you given the abutting lots an increase in value? A I have not.

The Court. Why not?

Leo Mayer, direct.

Q I mean on your sheet here? A In every case I have charged something for the sewer improvement.

Q That is what I am speaking about. A Yes, in every case, I have charged—I have figured that where there was a sewer there, and it was reconstructed, or—reconstructed, I think they call it. I have made a charge on that, and also where there was a good sewer, that is where the sewer was entirely rebuilt and taken up, and I have also gone to work and allowed a charge on that, I have allowed 50 per cent., the difference between the improvement of that sewer, over the old sewer that was there.

The Court. In that, you disagree with Mr. Ryer and Mr. Gaddis?

The Witness. Yes; I feel that there has been a benefit.

Q You allow 50 per cent.? A I allowed—generally where there was a good sewer, not improvement. It was simply benefit received. I allowed the equivalent of a third, but where the sewer was taken up entirely and a new sewer put in, I allowed 50 per cent.

By Mr. Lichtenstein.

Q But you have considered each parcel separately, have you not? A Yes, I have considered each parcel separately. It is on here in various ways.

Q And your total shows what you allocated to each lot by the particular sewer or improvement in front of that land? A It does.

Q Do you know of any sale, Mr. Mayer, of land in the solid part of the City of Hoboken, where no piling is necessary, that is vacant land? A Oh, yes.

Q That is, in recent years? A Yes.

Q Where for instance? A There is a part sold on Park avenue, between Fourteenth and Fifteenth street, within the last few weeks.

Leo Mayer, direct.

Q Park avenue? A The title was closed up, within the last ten days, the Cooper tract. There is a plot there of 100x82 feet.

Q Between Fourteenth and Fifteenth streets? A Between Fourteenth and Fifteenth.

Q On Park avenue? A On Park avenue.

Q That is the end of the Boulevard loop? A Yes; that is the—

Q That is quite different land from the land in the meadow? A Oh, yes; that required some piling. They have erected a garage on there, that has absolutely no piling at all.

Q What was that sold for? A That was sold for $17,500.

By the Court.

Q How many lots? A Four lots, 100x82, or whatever that land measures in that section there.

By Mr. Lichtenstein.

Q That is about $4,000 a lot? A That is $4,000, $4,350.

Q That is, however, an improvement in— A In a good section.

Q In a good section of the city, a solid ground section? A Adapted for any purpose, adapted for living purposes; not necessarily confined to any manufacturing purposes and things like that.

Q And it is near the Fourteenth street ferry? A It is about five minutes from the Twenty-third street ferry, or the Fourteenth street ferry at Hoboken. It is also near the main artery, it forms the approach to the eastern boulevard.

Q Yes. Now, do you know of any other land that was sold in the City of Hoboken where no piling is necessary, vacant land? If you can think of any other? A No, the

only piece of other property in recent times was there on Garden street, but that required small sticks on the east side of Garden, between Seventh and Eighth street. There was a small lot, not a regular lot there, which I think measured 17 feet, which sold for $1,600, on the east side of Garden street.

Q That is in a private residential section? A It is in the private section of Hoboken, residential, the old residence section, turned over to rooming houses now, but still it is a residential section, for all that.

Q Do you know of any other land? A The only other land I know, I sold at the southwest corner of Garden and Newark streets, and I sold that for the Lesser Estate. Yes, but that required some piling.

Q That is down near the lower ferry? A That is down about the lower ferry, within a few feet of it.

Q That is an entirely different character of land, I mean in value? A Yes, it is a different land in value, and it also runs to a better grade than the property along the meadow. You have got that depth in the meadow—you have not got that depth of filth, you know, in that section. The lower section would require what we generally term sticks, piling that would reach anywhere to about 23 feet or thereabouts. That I sold for the Lesser Estate, to Philip Garbarini, for $16,000.

Q That was a corner? A That was a corner, and that he wanted for a special purpose, but he never lived to accomplish that. He died.

Q That is $4,000 a lot? A That is about—adding your 50 per cent., in the improved section.

Q And is that land of considerable more value than the land in the meadow district? A Oh, yes; oh, yes. It is established. It is a residential or tenement house section.

Q And which lies on the line— A To the lower ferry.

Leo Mayer, direct.

Q And the D., L. & W. station? A The elevated station. And it is within five minutes of the Hudson Tubes, about five minutes of the Hudson Tubes, I think.

Q And is the land of the Hoboken Land & Improvement Company, which was sold to Mr. Charles Fall, on the east side of Clinton street between Tenth and Eleventh— A Between Ninth and Tenth streets.

Q There wasn't any piling necessary there, was there? A That is where do you say?

Q That is right opposite the County Park? A That is directly opposite the park.

By the Court.

Q Take in the whole block? A Yes.

By Mr. Lichtenstein.

Q Is that in the built up section of the city? A Yes.

Q And how much were they sold for? A That is right at the end of the built up section, west of west line of Clinton street, and north of—north of Seventh street there has not been much of the tenement development. There has been more of a commercial development.

Q And do you recall how much that was sold for? A That was sold for—a vacant plot of 33—some seven hundred fifty dollars there—

The Court. Well, we will have to adjourn now. Judge Zabriskie is waiting for me. It is five minutes past one. We will adjourn now until tomorrow morning at ten o'clock.

Whereupon an adjournment was had until ten o'clock A. M. the following day, December 6, 1922.

Leo Mayer, cross.

December 6, 1922.

The Court. Very well, you may go ahead.

Mr. Lichtenstein. Yes.

Mr. Fallon. Oh, are you through?

Mr. Lichtenstein. Yes.

MR. LEO MAYER, resumes the stand.

Cross examination by Mr. Allen.

Q Mr. Mayer, are you familiar with the sale price of the Shelling lots, southwest of Grant street and Fourteenth? A I am.

Q Shelling? A Yes.

Q What were they sold for? A They were sold for $2,900, plus the—

Q Plus the assessment? A Plus the assessment.

Q So that the two lots were sold for $2,966? A And whatever the assessment may have been.

Q Do you know the date when they were sold? A I thing they were sold some time in May.

By the Court.

Q This year? A This year, yes.

Q How much was that a lot? A That would be—

Q Two lots, was that?

Mr. Allen. Two lots, sold for $2,966.

A Two lots, that would be, yes.

By Mr. Allen.

Q Did I undersatnd you to say that the territory within this drainage area could not be used for heavy industrial purposes? A A great part of it—particularly, part of it.

Q Weighty machinery? A North of Fourteenth street, I found that it could not be used for heavy industrial purposes.

Q North of Fourteenth? A North of Fourteenth.

Q But south of Fourteenth? A And west, say—say north of Eighth street, and beginning say west about Adams street—

Q Why do you stop at Eighth street; is it because the Ferguson plant is below that? A No, because the nature of that soil is all bad, like it is all intensely marsh soil there, you know.

Q Do you think the soil changes at Eighth street? A Shortly below, it is. You do not have to drive piles.

Q Is that the Ferguson plant on the south side of Eighth street? A Yes.

Q And that is a four-story— A Frame building, brick.

Q Brick building? A Yes.

Q Now that is heavy industrial, isn't it? A No, that is not what I would call a heavy industry.

Q Have you ever been in it? A Oh, yes, I have been in it.

Q What do they manufacture there? A Nicknacks of furniture, and hat-racks.

Q They have machinery for the manufacturing of furniture? A Yes, but it is not very heavy.

Q And they have large quantities of lumber stored there, haven't they? A They store lumber on the outside, in the yard.

Q Isn't it a very heavy structure, a very heavily constructed building? A I should say no.

Q What did you say? A I would think it was not, I would not think it was a very heavily constructed building.

Q Do you know anything about its weight? A What is that?

Q Do you know anything about its weight? A Oh, no, no.

Q Well, will you admit that buildings similar to the Ferguson building could be built to the north of Eighth street, as long as that built on the south side of Eighth street? A Oh, yes, they could be built. There is no question about that.

Q Now, did you, when you made your estimate of value of the lands in this drainage area, prior to the improvement, consider plottage value where a number of lots were continguous and owned by the one owner? A I did. I made—

Q Well, if you did and some of the other experts did not, how do you account for your agreeing to the valuation of the lands of these respective appellants, prior to the improvement? A I have just taken—my system of compilation was just to take the base rate per lot, then where there would be plottage; it would be required for special assessment, special assessment purposes, then in that case, I would allow for plottage, but ordinarily where there is a great amount of land, you understand, there is no great difficulty in getting plottage. Now, where you have got to accumulate lands from various owners, then you begin on the plottage end of it, and you have got to pay for it accordingly, but while the general rule may be 10 per cent. assessment, the real cost is the cost of accumulating the various plots.

Q Do you think, that among all these appellants that you have taken one instance where you have allowed in your estimate of valuation of lots prior to the improvement, do you think you have taken one instance, where you have allowed anything for plottage? A I have simply taken the base rate. Plottage would follow in the ordinary sale.

Q Now, answer that question. Now, again, have you or have you not— A I have not.

Leo Mayer, cross.

Q I haven't finished my question yet.

The Court. Finish your question.

A Go ahead.

The Court. Have you or have you not—

Q In one single instance among all of these appellants' properties, given a single one of them any factor in your estimate for plottage? A I have not.

Q Well, you as a real estate man believe that that is—that that element enters into appraisal when you find a number of lots owned by one owner, don't you? A Well—

Q No, answer that question. A That—yes, we do. When you—

Mr. Allen. Well then—

Mr. Lichtenstein. Let him finish now.

The Court. Yes, let him finish his answer.

A (Continued.) When it is used in the particular locality where it was required, then we consider that, but where there are a great number of lots that are controlled by one man, then we don't figure so strongly on the plottage end of it.

By Mr. Allen.

Q Then you do not think that there is one single situation on the land of these appellants, where continuity or plottage enters into the appraisal for fixing the value of land prior to the improvement? A What I say is this—

Q No, answer my question. Answer the question. Do you refuse to or don't you want to? A No.

The Court. That may be stricken out. Read him the question.

(Question read.)

A In my own case I did not take that into consideration. I simply struck the base figure.

Q You say you have not done it in your own case? A No, I have not.

Q But don't you think you should have done it in some one case? A Well—

Q Among all these appellants? A Well, I was only figuring on the base—

Q Well, you left anything for continuity or plottage, didn't you? A I sure did.

Q You sure did. But don't you think you should have done it; don't you think you should have put something in for that? A Well, to be explicit—

Q To be accurate. A In a particular case, it ought to be.

Q Well, taking the ownership of your own lot, don't you think you ought to have put something in there for plottage? A Well, I think I figured $1,500.

Q Well, but don't you think— A No, I have not figured ever on plottage in my particular situation there.

Q Don't you think you should? A No, I do not. I think there is so much land up there that I do not have a chance to.

Q What lands do you own? A What is that?

Q Where are your lands? A North of Sixteenth street.

Q Where are they? A Northwest corner of Adams and Sixteenth street.

Q Northwest corner of Adams and Sixteenth street? A Yes; northwest corner.

Q That is in Block 137? A That is in Block 137.

Q And how many lots do you own there? A About eight lots there.

Q Eight lots? A Yes.

Q What did you appraise those eight lots at? A $1,500 apiece.

Leo Mayer, cross.

Q You have asked more than that for them, haven't you? A I have not.

Q Have you tried to sell them? A Oh, decidedly, yes.

Q I mean prior to the improvement? A Yes, sir.

Q Did you ever try to sell them to Lawson & McMurray? A Not to my knowledge, no; I had no direct inquiries of them, I had no direct intercourse with them.

Q Not directly, but in some roundabout way, indirect way, haven't you tried to sell them? A No; I have not.

Q Sure of that? A Positive.

Q In no manner, shape or form have you ever tried to sell those lots to Lawson & McMurray? A I have never seen Lawson & McMurray on them at all.

Q I didn't ask you whether you had ever seen Lawson & McMurray on them. Have you ever tried to sell them? A No; I have leased them; I have leased them.

Q Have you ever had any lots in this neighborhood that you tried to sell to the railroad company? A Not to my knowledge. Not to my knowledge, although I had an offer—to be frank, I had an offer on those eight lots of $10,000. I had an offer, an actual offer of $10,000.

The Court. When was that, Mr. Mayer.

The Witness. That was in 1917.

Q $10,000 for how many lots? A Eight lots.

Q And that is how much per lot? A That is $1,250 a lot, I guess it figures.

Q And you would not accept that? A I wanted $12,500 for them; one-third for the corner, to be frank with you.

Q Did I understand that you made an offer to some woman, a Mrs. Reynolds, or some lady, desiring to buy these two lots? A I did.

Q At $2,400 a lot? A No. sir; $2,400 for the two lots.

Q $2,400 for the two lots? A Yes, sir.

Q $2,400 for the two lots? A Yes, sir.

Leo Mayer, cross.

Q And were those lots in between your lots? A They were just adjoining Lot 2; they were Lots 3 and 4 in Block 37.

Q And did you desire to accumulate lots so that you would have that continuity of lots? A I did; I had them under contract for sale.

Q Because you could sell them to a better advantage? A As a whole.

Q On account of the continuity? A Yes, sir.

Q Then continuity does give an element of increased valuation? A Yes, sir.

Q And it has to your lots? A Yes.

Q So although lots in this drainage area receive an increased valuation by reason of continuity, you have not in any single instance in making your appraisal allowed anything for continuity? A I simply take the base rate, but I might explain my reason for—

Q Won't you answer?

Mr. Lichtenstein. I think Mr. Allen should not stop the witness in the middle of an answer.

The Witness. I wanted to get that—

Mr. Allen. If the answer is finished, and does not require a lot of talk, I want the talk stopped for the purpose of having this record unincumbered.

Mr. Lichtenstein. Mr. Allen stops him whenever he starts in to say something which does not seem to suit Mr. Allen.

Q (Repeated by the stenographer.) "So although lots in this drainage area receive an increased valuation by reason of continuity, you have not in any single instance in making your appraisal allowed anything for continuity?" A (Repeated by the stenographer.) "I simply take the base rate, but I might explain my reason for—"

The Court. I think I will strike that answer out. You can answer that, Mr. Mayer, directly.

Leo Mayer, cross.

A My idea in trying to secure the Reynolds lot—

Mr. Allen. That is not an answer. You are not paying a particle of attention to this question, Mr. Mayer.

Q (Repeated by the stenographer.) "So although lots in this drainage area receive an increased valuation by reason of continuity, you have not in any single instance in making your appraisal allowed anything for continuity?"

The Court. If I understood your testimony correctly, your answer should be no.

The Witness. No.

Q You have taken an appeal from the assessment levied against your lot for the sewerage benefit and for the street paving and improvements? A Yes, sir.

Q And you are one of the appellants appearing before this Court? A Yes.

Mr. Lichtenstein. That is evident.

Q Mr. Mayer, why did you estimate that Lot 15 in Block 160 received from the construction of the sewerage system a benefit of $1,261? A What page is that on?

Q That is on page 12. A There are 194 feet embraced in that plot. I take it on my basic rate of $325 per lot. There had been a sewer there, and I allowed one-half benefit, $162.50.

Q Well, you had a conference with your colleagues, the other experts, in determining your various estimates, didn't you? A Yes.

Q Mr. Gaddis didn't consider that that Lot 15, Block 160—at that conference he didn't consider that to be benefited to any extent whatever, did he?

Mr. Lichtenstein. I think that is improper cross examination, if the Court please.

Leo Mayer, cross.

Mr. Allen. Well, these men had a conference on that, and I have a right to cross examine.

Mr. Lichtenstein. He has no right to characterize what another man had to say.

The Court. I think you can reframe that, Mr. Allen. You are talking about a conference.

Mr. Allen. I did. I say at the conference.

The Court. Your question does not disclose that, does it?

Mr. Allen. It does. Read the question.

Q (Repeated by the stenographer.) "Mr. Gaddis didn't consider that that Lot 15, Block 160—at that conference he didn't consider that to be benefited to any extent whatever, did he?" A He did not.

Q Now, why did you then state at that conference that it was in your opinion—it had been benefited to the extent of $1,261? A I figured that that had a new sewer there. A new sewer has a certain element of value above the previous sewer that was in there. While there had been a sewer—

The Court. You have already so testified.

The Witness. Yes.

Q And in that respect you disagreed with Mr. Gaddis? A Yes.

Mr. Lichtenstein. Oh, that is evident.

The Court. He so answered me when I asked him the same thing. He said that.

Q Why did you consider that a new sewer had been built on Second street in front of Lot 15, Block 160? A Because I know it had been built.

Q Oh, you knew that? A I knew that.

Q How did you know it? A I went through that section time and time again and seen a lot of those sewers built there. I rambled through that country.

Q You knew that a new sewer had been built in front of Lot 15? A Yes.

Mr. Lichtenstein. He said to take the place of an old sewer.

Q Well, did you think that Lot 15 of Block 160 had received additional sewerage benefits over what it received from the old sewer? A Yes, to that extent I did.

Q Why? A It was a new sewer. It probably functioned better than the old sewer and it certainly had an added element of value to it, certainly.

Q Did you know whether the old sewer functioned or not? A As far as I know it did, surely. I have never seen anything—

Mr. Lichtenstein. That was an answer.

The Court. "As far as I know it did, surely. I have never seen anything—" I presume he means to indicate that it did not.

Q Now, does that apply to all of the lots on Clinton street north of Seventh street you have estimated? A In every case where there had been an existing sewer and it had been replaced by a new sewer I charged them one-half.

Q When you say you charged, did you make an estimate and determine that they had received in your opinion a benefit? A I did.

Q By reason of the construction of the new sewer? A Yes.

Q If you think that the old sewer functioned, why would you consider that by the construction of the new sewer there had been any benefit? A Well, I recognized the fact that there had been an added expense in securing this new sewer, and that it certainly did add to that extent 50 per cent.

Q How would that add to the benefit? How would that add to the benefit, the mere incurring of expense by

the city? A Well, probably the sewer may have been of more modern construction.

Q Well, even so, if the old sewer functioned properly, do you consider that if the old sewer functioned properly that that property there had adequate sewerage and that it would be benefited by the construction of the new sewer? A To the extent of 50 per cent.

Q Why? A Simply because I figured it had a new sewer.

Q How did you figure it? A It was a new sewer put there of more recent or modern construction, and certainly it added materially over the old one.

Q Well, if the old sewer functioned properly, how did the land on this improvement receive any additional benefit? A It may probably have been a better system.

Q Why did you fix it at 50 per cent.? A Because I think if a man did have a sewer there, it was unjust to charge him the entire cost of a new sewer, but while the sewer was there, the new sewer was put there and some compensation should be had and given for it.

Q But you do not appreciate, Mr. Mayer, my question. If the old sewer functioned properly then the land along the line of that street where the old sewer functioned properly had adequate sewerage didn't it? A Yes.

Q Now, then, if that is so, why did you determine that you should estimate the benefit at 50 per cent. of your base figure for the new sewer? A Because it gave added benefit in the general system of construction.

Q Well, did it get 50 per cent. benefit? A That is the way I figured it.

Q Well, how did you figure it that? A Simply because I figured that way.

Q Isn't it a mere guess? A I can't come to any other conclusion—no. While the old sewer may have functioned and answered my purpose, at the same time, if the city came along and put a new sewer in there I cer-

tainly would consider that I ought to pay some share of the cost of it.

The Court. What Mr. Allen is trying to get at is this, Mr. Mayer, as I see it: You say a 50 per cent. benefit. Now, is that an arbitrary figure, or is that based upon some fact, and, if so, on what?

Mr. Allen. That is it.

The Witness. The only fact that I can base it on is that it was a new sewer, and it answered far better than the old sewer. It formed part of the general system which would add probably materially in the operation of the entire sewer.

The Court. Why not 75 per cent.?

The Witness. Well, I figured 50 per cent. would be an equitable charge.

Q Well, we know you did, but why did you do it? A Simply because I consider that is an equitable charge.

The Court. I think that is an arbitrary figure then.

The Witness. Yes.

Q Well, it was arbitrary? A Well, that would be, yes.

Q Well, now, if the 50 per cent. was arbitrary fixed, and your base figure was $325, on what did you base that? A What?

Q (Repeated by the stenographer.) A On what I figured would be a reasonable improvement.

Q Well, that was also arbitrary? A What?

Q That was also an arbitrary figure? A Well, it was only based on my former experience as to what sewers generally ran to in bygone years.

Q In what days? A Bygone years.

The Court. Bygone years.

Leo Mayer, cross.

Q How far back, "bygone?" A It may run back 25 years.

Q So that you took your knowledge of what a sewer cost 25 years ago and arbitrarily fixed your base figure so that it was $325 a lot? A Then I allowed for an arbitrary change in cost. Our sewers in those years—a good big sewer used to run anywhere from $120 to $140 for 25 lineal feet. I was quite willing to concede that there had been an advance in cost, by lapse in time, and, therefore, I arrived at my figure.

Q You don't know anything about that increased cost? A Well, in taking the general building construction in consideration?

Q No, I mean construction of sewers. You don't know anything about the increased cost, do you? A No, simply labor, and that there has been a change in labor and things of that sort.

The Court. What would you say the difference in the cost would be over a sewer of 25 years ago and at the time this one was built?

The Witness. About two and a half times.

Q About two and a half times. For the same kind of a sewer? A For the same kind of a sewer.

Q Same kind of a sewer as this? A Yes.

Q What? A Yes.

Q Where was there ever a sewer built like this one in Hoboken 25 years ago? A I mean the sewer that I speak of. I mean the ordinary sewer that I speak of.

Q So the sewer that you speak of is entirely dissimilar from this sewer, isn't it? A Yes.

Q And then if the old sewer built in Hoboken 25 years ago, and it was entirely dissimilar from this sewer, you have no knowledge of what a sewer of this kind cost 25 years ago? A I see it—

Q Well, have you any knowledge? A No.

Leo Mayer, cross.

Q You have no knowledge. See how simple it is if you will only answer my question.

The Witness. I know, but I would like to get the thing right.

Mr. Allen. That is for the other side.

The Witness. I don't want to exaggerate the thing.

Mr. Allen. I ask that that last part be stricken out.

The Court. Yes, strike it out, everything after his answer.

Q Will you look at your estimate of Lot 1 in Block 72? A Yes.

Q Lot 1 in Block 72 is the northwest corner of Harrison and Sixth street, is it not? A I guess it must be if you say so.

Q And Lot 1 is 110 feet in depth? A To begin with, I am not interested in that lot at all. I am not connected—I do not appear for the New Jersey Junction Railway Company, so I cannot testify to something that I haven't committed myself to.

Q You cannot testify to yourself anything you have not committed yourself to? A I haven't taken any interest in that. I don't appear for the New Jersey Junction Railway Company.

Q Well, have you made an estimate— A No, I have not.

Q Now, don't answer until I put the question to you. A All right.

Q Have you estimated the extent of your sewerage benefits to Lot 18 in Block 64, in the opposite corner? A I am not interested in that either, I don't think—who is that addressed to Mr. Allen? Lot 18?

Q Lot 18 in Block 64. That would be the southwest corner of Harrison and Sixth streets. A That is the

Leo Mayer, cross.

Ferguson Brothers Manufacturing Company, isn't it? Yes, 18 to 34.

Q Eighteen and 64? A Eighteen, yes. No.

Q Did you estimate any sewerage benefits to that lot? A Yes, I have.

Q And how much did you estimate that? A $325.

Q And that is your base figure? A That is the base figure, yes.

Q You have not exceeded that base figure for any lot in this drainage area? A I have not.

Q A Lot 25x100? A Yes.

Q Now, did you estimate Lot 17 in Block 65, the southeast corner? A That is the Babbitt tract, isn't it?

Q Yes. A Yes.

Q How much did you estimate there? A $325.

Q The entire base figure? A Yes.

Q And did you also assess the benefit for sewerage against Lot 1 in Block 73? A Yes, sir.

Q And did you estimate there $325, your base figure, for at lot? A Yes.

By Mr. Allen.

Q Was your estimate there $325—your base figure for a lot? Have you got that lot, Lot 1 on Block 73? A That was $275—$275.

Q Lot 1 in Block 73? A Yes, that is here. You see, Hoboken Manufacturers—you will find 9350. That would make that $275.

Q Why did you differentiate and estimate that Lot 1 on the northeast corner of Sixth and Harrison streets had received a benefit of $50 less than Lot 17 in Block 65 on the southeast corner of the same street? A (Witness leaves witness stand and indicates on map.) I think they have them on the list.

Mr. Fallon. Talk so the stenographer will hear you.

Leo Mayer, cross.

By Mr. Allen.

Q Have you got the question now? A You wanted to know the distinction as between this Lot 17 and this lot here—

Q No, no, between 1 and 17. You don't understand my question. A Yes, I do.

Q No, you have not got the question.

The Court. Read it.

A I got your question all right but I could not understand it.

Q You couldn't understand that, could you?

The Court. Well, read it Mr. Cooper, and we will see what it is.

(Question read.)

Q You couldn't understand that, could you? A Unless there had been a previous sewer there, or a way to get into it. The only way that I could account for it.

Q Well, do you understand that you cannot explain or account for it? A I probably might concede that way.

Q What do you mean by conceding it?

The Court. By that you mean explain it, I suppose; is that right?

The Witness. Explain it, unless there was a sewer there before.

Q Well, do you know? A I probably was in error on that.

Q Well, then, you arbitrarily put in your estimate against Lot 1 in Block 73 at $50 less than your— A Yes.

Q Other base figure? A Yes.

Q That you put on the other lots? A Yes.

Q Now, in what other instances have you done that? A I guess that is about the only instance that I can recall.

Leo Mayer, cross.

Q Yes. Now then you viewed these premises? A Yes.

Q Actually looked at and examined them, didn't you? A Yes.

Q And you saw the four corners? A Yes.

Q Did you consider that those four corners received the same benefit from the construction of this sewer? A I do, yes.

Q Then did you consider that Lot 1 in Block 72, received the same benefit from the construction of the sewer as the other three lots? A I had nothing to do with that Mr. Stallman.

Q You don't know what benefit that would receive? A Well, I do not want to testify to anything that I really did not have anything to do with.

The Court. Well, you can answer yes or no. Did you or did you not consider that?

The Witness. No.

Q You did not consider it? A I did not.

Q Well, you looked at the four corners? A I may have looked at the four corners, but that had nothing to do with it.

Q Do you mean to say then that when you went down to view those four corners, of Sixth and Harrison streets, you merely took into consideration three of the corners in which you were interested, and that is all? A That is all?

Q You did not look at the corner there (indicating on map) and did not make any comparison? A I was not interested—oh, of course, I saw it while I was there.

Q All right, what in your opinion did that particular corner benefit? A I would not give any estimate, because I really have not estimated it, and I would not want to commit myself to anything.

Leo Mayer, cross.

Q Well, you are here today; will you commit yourself now on the assessment—on that corner— A I should not care to, unless I would go down and make another inspection of it, and make an absolutely certain thing of it.

Q What would your inspection show, other than four lots there? A Well, I don't know, but not having made any inspection, I would not care to commit myself, I do not care to involve the other people, in any shape, manner or form.

Q What do you mean you do not want to involve them? A Well, I do not want to pass judgment on anything that does not concern me.

Q Well, if you pose here as an expert, capable of giving estimates, can't you tell us what you would give Lot 1, that is deeper and longer than the others? A You would have to base it proportionately on the base rate.

Q Well, then, Lot No. 1 has received a benefit in your opinion of more than the base rate of $275? A If it is there, there is no question about it. The larger the proportion of the lot the larger the share of its charge, it should bear.

Q Well, Mr. Mayer, from your knowledge of the fact that the new sewer as constructed in Harrison street, and that there was a sewer constructed from the boundary line of the city, easterly into the sewer at Harrison street, on Sixth, and you have estimated that Lot 18 on the south side, southwest corner, Lot 18 in Block 64, the southwest corner of Harrison street, received a benefit from that sewer, don't you consider and don't you estimate that Lot No. 1 on the north side in Block 72 received a benefit? A Well, I would say yes.

Q And that that benefit should be in your opinion? A Proportionate to the area.

Q Based on area? A Yes.

Q And being deeper than Lot 18 should receive more than $325? A Yes, sir.

Leo Mayer, cross.

Q Will you turn to your estimates of Lots 1 to 5 and 6 in Block 97? A What pages?

Mr. Fallon. Pages 10 to 11.

A Ten to 11; yes, I have.

By Mr. Allen.

Q Did you estimate that Lot No. 4 had received a benefit from this sewerage construction, the sewer construction? A Yes, I did.

Q What was the benefit that you estimated Lot 4 to have received? A Base figure, $325.

Q Was there a sewer in front of that lot? A There was not.

Q Why did you estimate that Lot 4 received the full base figure of yours, representing benefit, although no sewer was in front of that street, in front of that lot?

The Court. Previously.

A It had a new construction.

Q What? A It was a new sewer, and I figured as such that it should be paid for.

Q Where is the new sewer? A Isn't there a new sewer there on Block 97, Lot 4? Well, I think it ought to have the advantage of taking up the old sewer, and bringing in—I figured that there was a new sewer there. I was thinking—let me see—I rather figured they could drain into this here sewer.

Q When you say this sewer, what do you mean by that? A This Tenth street construction.

Q Then the reason that you estimated that Lot No. 4 received in Block 97—received the benefit of $325 was because they could— A Enter.

Q The owner of that lot could make a connection by going down there, at his own cost— A Yes.

Q Down to the corner of Tenth street, and sewer into the Tenth street sewer? A No, but you see he could

use it in connection with his plottage there, you see. All those lots were owned by the same owner. In draining from Lot 1, you understand, he could hitch up the entire four lots, and get into that sewer.

Q So plottage does confer a benefit? A Yes, I have admitted that.

Q As to the continuity of the lots in the one owner? A Yes, I have admitted that.

The Court. He has already testified to that.

The Witness. Yes, I have admitted that.

Q Now, then, in Lot 1 you estimated $325, is that right? A Yes, sir, yes.

Q Lot 2 in that Block 97 you estimated at $325? A Yes.

Q And Lot 3 you estimated at what? A $325.

Q Is it $325? A There is an error on this sheet by the way. I might ask to have it corrected.

Q Well, now, in Exhibit 8, your estimate as it appears thereon against Lot 3, in Block 97, appears to be $225? A Yes, sir, you can readily see that Lots 1 and 2 are $325.

Q Is that a mistake? A That is a clerical error.

Q And your estimate should be $325? A Yes, sir.

Q Correct it right in your book. A I have corrected it right here, sir.

The Court. Lot 3 should be $325 instead of $225.

By Mr. Allen.

Q Now, Lot 4, you also estimated received a benefit of $325? A Yes, sir.

Q And did all of those four lots, they are owned by one owner? A Yes.

Q Namely? A The Ferguson Brothers—no, the Hoboken Manufacturers.

Leo Mayer, cross.

Q The Hoboken Manufacturers—now, Lot No. 5 is owned by the same owner? A Yes, sir.

Q And immediately adjoins Lot No. 4? A Yes.

Q On the north? A Yes.

Q How much did you estimate that? A $250.

Q Well, is that another error? A Yes, that is an error also.

Q That also should be $325? A Yes.

Q Shall we correct that? A Yes.

By Mr. Fallon.

Q Instead of $250? A Yes, $325.

Q What is this, a typographical error or what?

By Mr. Allen.

Q Or is it a change in your judgment? A No, not a change of judgment.

Mr. Lichtenstein. What was that?

The Court. He says a change of judgment and not a typographical error.

The Witness. Several of those will appear probably.

By Mr. Allen.

Q Now, why didn't you continue to estimate, down all along that block, take Lots 6, 7, 8, 9; why didn't you estimate— A Which lot is that?

Q Six, 7, 8 and 9 in the same block, Block 97? A Well, I went to work and figured out that they did have a charge—

Q Well, did you estimate that? A Yes, I estimated that.

Q How does that appear on your sheet? A Oh, I beg your pardon; that is the New Jersey Junction Railway, I did not estimate that.

Q Why didn't you? A Because I had no official connection with that.

Q What do you mean by no official connection?

The Court. Do you mean you were not employed by them? I suppose that is what he means.

A I was not employed in the matter at all. I did not consider such things equally with those things that had to come to my attention.

Q The New Jersey Junction Railroad, they did not employ you? A I am not engaged on their end of it, no.

Q But you viewed the premises, and you are familiar with them? A I can't say that I am. I would have to look at it. I have been over that country so often, I think I have got a prospective of it.

Q Well, in Lot 5, that is the last one that you estimated, received a benefit of $325, the full basic figure, does it not? What would you say the adjoining Lot No. 6 received?

Mr. Lichtenstein. Well, now, if the Court please, I have not objected to Mr. Allen going into one or two, but I do object to his going into all those, because it is not cross examination. This witness has not been produced here to testify about other lands than are the subject of the appeal.

The Court. Well, I am not so sure of that, because he can cross examine the witness as to his accuracy and veracity. And I assume that that is what it is that the counsel is after.

Mr. Allen. That is my purpose, if your Honor please.

Mr. Lichtenstein. He is asking this witness what he estimated on lands with which we are not concerned, and with which the witness is not concerned.

The Court. He may not be concerned about it, but it is a matter of testing his accuracy and veracity.

Mr. Lichtenstein. If it is for that purpose, to test his accuracy and veracity, if you say it is for that, that will be all right.

Mr. Allen. Yes, that is the reason your Honor. I desire to test his accuracy, his credibility, and the value of the testimony as an expert.

The Court. Oh, yes, there is no doubt about it, I will allow it.

Mr. Lichtenstein. Now, if your Honor please, let me call your attention to this; how can it—I mean merely for curtailing the cross examination, if possible—how can that testimony be directed to testing his veracity, when he has not said anything about that?

Mr. Allen. Veracity. Accuracy, the accuracy of his opinion.

Mr. Lichtenstein. But how can that be material?

The Court. He says he is familiar with the property.

Mr. Lichtenstein. Yes.

The Court. Now, if he has averred his familiarity with the property, counsel can test his accuracy and veracity.

Mr. Lichtenstein. But he is asking him about other property; how can that test his accuracy as to what he says concerning other property?

The Court. Why not?

Mr. Lichtenstein. Well, it does not reflect any difference, so far as the lands under appeal are concerned.

Mr. Allen. I will show you, if your Honor please—

Leo Mayer, cross.

Mr. Lichtenstein. What Mr. Allen is making him a witness for is for the purpose of contradicting the other witness.

Mr. Allen. Oh, no.

The Court. Well, there is no jury here. That might go with a jury, but it don't go with the Court. You don't need to say anything Mr. Allen. I will allow the question. And counsel may have an exception.

Mr. Allen. I will assume that Mr. Gaddis is correct, and consequently the accuracy of this expert be more inaccurate.

Mr. Lichtenstein. Now, if the Court please, the very statement of counsel shows that it is not for the purpose he said he was doing it but that he had a hidden motive, and now he has stated what that hidden motive was.

The Court. Well, he may have a hidden motive, but I am going to take it on the accuracy and veracity of the witness. Read the question Mr. Cooper:

(Question read.)

A I would say that it received the same.

By Mr. Allen.

Q And Lot No. 7 received the same benefit? A I will have to get down to point there, I guess. Yes, that will be the same.

Q That will be the same, full basic figure? A Yes.

Q And Lot No. 8? A That would be the same.

Q That would have the same basic value? A Yes.

Q And Lot No. 9? A That would receive the same.

Q That would receive the same base figure? A Yes.

Q Now, if those Lots 1 to 9, you estimate would receive a benefit from this sewer of $325; why wouldn't a

lot 25x100, that fronts immediately on a street where the sewer has been constructed, receive a greater benefit than $325? A Well, I am simply taking the continuity of it, and it is possible for the owner of those lots or land to drain into that one sewer there, thereby getting the same result, as he would with the sewer in front of his door.

Q Will you answer this question? A I did answer it.

Q No, I do not think you have answered it.

The Court. Read the question and the answer Mr. Cooper.

(Question and answer read.)

The Court. I will let that stand. I think that answers it.

By Mr. Allen.

Q Now, the owner of a lot that fronts on a street where the sewer has been constructed would not have to go to the expense that the owner of Lots 6 or 7 or 8 in Block 97 would have to go to in order to get connected into this sewer down in Tenth street? A It depends entirely upon what construction you would put upon that land.

Q With any kind of construction? A Oh, it would be a difference, when one I dare say might suffice for the entire eight or nine lots.

Q Wouldn't they have to go to a slight additional expense? A Very slight, would not amount to much.

Q Well, there would be some difference, wouldn't there? A Well, probably, a little on that property.

Q Yes, against the whole of that property? A Yes.

Q Now, then, suppose there are different owners in the ownership of Lots 1 to 9? A Well, I did not figure that. I figured on the continuity of it.

Q Oh, yes— A If there were different owners, I would figure differently.

Q Well, they are not the same owners, are they? A Yes, they are. They sure are.

Q Will you answer that question?

(Answer read.)

Q Well, do you want to correct that answer? A Well—

Q Do you want to correct that answer? A Yes, I will correct that answer. No, they are not.

Q So that there are different owners for those lots? A Yes.

Q Two different owners? A Yes.

Q Well, now, what would the owners of Lots 7, 8 and 9—wouldn't the owners of Lots 6, 7, 8 and 9 in Block 97 have to go to some greater expense in connecting with the sewer in Tenth street, than the owner of a lot fronting on a street where the sewer was built in? A Well, in that respect, I would want that testimony changed then. I had in mind when I spoke of continuity that the land in question was all owned by one owner. I did not take note that there were two separate owners. It naturally follows that you would have to go to greater expense. Therefore, I would change my opinion as to the physical value of those portions from 6, 7, 8 and 9, and the rest of that— whatever the difference in cost would be, in order to reach that sewer.

Q And you don't know what that cost would be? A Well, I don't know.

Q Well, Mr. Mayer, do you? A About $75, for 25 feet. It is three dollars a running foot.

Q Have you any knowledge of that, yourself? A Only what we generally pay plumbers for that work.

Q Have you ever paid— A Oh, yes, they were paid.

Q Well, have you ever paid anything for sewer construction? A Well, oh, yes, down on Jefferson and Third streets.

Q When did you do that? A Some two or three years ago. At Jefferson street between Third and Fourth streets, we had sewer there.

Q You mean from the house? A From the house into the avenue.

Q The sewer was right on that street? A Yes, they charged three dollars a lineal foot.

Q That is a house connection, isn't it? A Yes.

Q Yes, that is a house connection. A Well, that is the way you get into this other sewer, through a connection of that sort.

Q You would have to go into the street? A You would have to go into the street, yes, but that is not—

Q Do you mean that the owners of Lots 6 to 9 in Block 97 would merely have to get a house connection in order to get the sewer, to get into the Tenth street sewer? A Well, that would be all that would be necessary.

Q Well, let me understand— A The 12-inch.

Q Will you explain what the owner of Not No. 9 would have to do to get into the Tenth street sewer? A He would have to run his sewer from there down to Tenth street.

Q Yes, certainly. A Whatever that cost would be he would have to pay it.

Q All right, whatever it would be he would have to pay it. A Oh, yes.

Q Now, then, you would have to rip up the street, wouldn't you? A No doubt.

Q And you would have to excavate? A Well, ripping up the street and excavating are both the same.

Q And you would have to lay your pipes? A Yes.

Q And make your connections? A Yes.

Leo Mayer, cross.

Q Have you ever done any of that kind of work? A Why, the only thing is house connections; that is all.

Q All right, can't you answer that question; have you ever done that kind of work that I have just described? A No, I have not.

Q Have you ever paid for it? A No, I have not.

Q Have you ever studied it? A No.

Q All right, very well.

Mr. Allen. Now, I ask that the testimony be be stricken out.

Mr. Lichtenstein. No, I will ask that it be not stricken out, because it is not part of the cross examination. Mr. Allen made this man his witness and when he asks him how much it cost and when he answers something that does tickle his palate, then he asks to have it stricken out, and I ask that the Court allow it to stand.

The Court. Well, Mr. Lichtenstein, it is evident now, that the answers that he made were not based upon any knowledge.

Mr. Lichtenstein. But the witness has stated that, and he asked him whether he knew, and Mr. Allen had no right to ask him these questions.

The Court. On the value of his testimony then—

Mr. Lichtenstein. Well, what value has all this other testimony, as to—

The Court. No, I am going to strike out his testimony as to what it would cost to make connections with a sewer. I might just as well strike it out, because I would not consider it anyway; what good is it?

Q Now, Mr. Mayer, did you consider that Lots 1 to 9 in Block 97, have received a benefit from the construction of this sewerage system by reason of the fact that the

owners of those lots could make a connection by going down Jackson street into the Tenth street sewer, would you then also say that the owners of Lots 10, 11, 12, 13, 14, 15 and 16 also received a benefit from the construction of this sewerage system because they could connect by going northerly on Jackson street into the Eleventh street sewer? A I guess they could do the same thing.

Q The lots within this drainage area are all practically of similar size and similar characteristics? A Yes.

Q So that you have in making your estimates adopted a base figure and then applied that according to the area? A Yes.

Q And you have considered that in so doing you have by reason of the uniformity of the lots—you have considered that you have estimated the benefits properly? A I have.

Q Generally, now, Mr. Mayer, from your having examined this entire Seventh, Eleventh and Fifteenth street sewerage construction where those sewers have been replaced by new sewers, did you estimate that the lots fronting on the new sewers, although there had been old sewers there previously—that those lots received a benefit? A Not to any great extent.

The Court. But they have received a benefit?

The Witness. Yes.

The Court. You have so testified?

The Witness. Yes; that I have applied to them—the difference in cost that I have applied from my base figures.

The Court. When you say a benefit do you mean an enhancement?

The Witness. The enhancement I have testified to.

Leo Mayer, re-direct.

Q And you have figured that arbitrarily at 50 per cent.? A Yes.

Q And then as to lots which do not abut on a street, where no sewer was constructed, but which could by going a short distance connect it to the sewer, you consider that they have received a benefit? A I have.

Q And where there is continuity of ownership you have given those lots a full base figure providing the continuity permitted sewerage from the corner lot— A Yes, I did.

Q —into the sewer? A I did.

Mr. Allen. That is all, Mr. Mayer.

By Mr. Lichtenstein.

Q Mr. Mayer, concerning this Block 73, Lot No. 1, to which your attention was called by Mr. Allen, you said that it was apparently an error. Will you correct it in your book? A I have.

Q You have corrected it? A Yes—what page was that on, please?

Q Block 73, Lot 1.

The Court. I think it is on page 10.

The Witness. I have changed it, yes.

Mr. Hopkins. He didn't correct page 10.

The Witness. There is another error here.

Q Will you make the correction that your attention was called to in Block 73, Lot 1? A Block 73?

Q Yes. The total figure should be $11,050 instead of $9,350, should it not? A I have marked that here. I don't know really where I did get that figure from. I suppose in transcribing. You see, I have that marked 275 with a question mark.

Q You have that marked 275 with a question mark. You said you thought there was a sewer there in the street? A Yes. I generally mark all those things.

Mr. Fallon. Now, Mr. Lichtenstein, if you have changed any figures there will you please tell us what they are?

Mr. Lichtenstein. Yes; we will tell you what they are.

The Witness. There are 34 sewers there.

Mr. Frugazzi. Isn't this corner of Harrison and Sixth?

The Court. Was there a sewer there, Mr. Frugazzi?

Mr. Frugazzi. No.

Q What is the total figure there now, $11,050? A $11,050.

Q Instead of $9,350? A It should have the same basic, $325.

Q Now, Mr. Mayer, without the book that Mr. Allen has, which he has been taking home with him, have you gone over all of the figures in the book which you have before you and made typographical corrections?

Mr. Fallon. You are referring to Exhibit 8.

Mr. Lichtenstein. I am referring to Exhibit 8.

A Yes, I have.

Q And have you made the corrections in the Court's book? A I don't know about that.

Q I am speaking of— A I believe yes, they have been corrected also. We might compare them to make certain of it.

Q Yes. Where are the corrections? A Page 2.

The Court. Page 2. Whereabouts?

The Witness. Block 64, Lots 1, 2, 3, 4 and 5. I am given there as giving nothing so far as benefits are concerned, and I believe every one of them got a benefit.

The Court. They are all changed, ten of them.

The Witness. And on page 23, Lot 3—

The Court. What block?

The Witness. Block 118, Lot 3, $359.

The Court. That is changed.

The Witness. $311 for Lot 4.

The Court. Yes.

The Witness. $263 for Lot 5.

The Court. Yes.

The Witness. $230 for Lot 6.

The Court. Right.

The Witness. $206 for Lot 7.

The Court. Right.

The Witness. $182 for Lot 8.

The Court. Right.

The Witness. $157 for Lot 9.

The Court. Right.

The Witness. $215 for Lots 10 to 12.

The Court. Right. Is that all?

The Witness. That is all I can see now.

Mr. Fallon. On page 24 of Exhibit 8 there appears under the name Mayer, $901. Is that to be changed?

The Witness. All that was based on the old figures that went into the first assessment; then the city revised that assessment itself, don't you see? Your map will show that.

(At this point the stenographer was requested by the Court not to take any of the discussion which ensued between counsel and others.)

Leo Mayer, re-direct.

By Mr. Lichtenstein.

Q Have you made all the corrections now? A Here is one on page 5. They have the figures twisted. There has been a tranposition of the figures of Mr. Gaddis and myself.

Mr. Fallon. The effect of these changes is going to be this, as it appears to me: Mr. Gaddis and some other witness testified to the figures of $157 for the sewer improvement. Mr. Mayer's figures have it something like $300 or $400, a varying amount, but much more than $157. Now, it may be that because of the testimony elicited already that somebody has influenced Mr. Mayer to change his figures to make them conform to the figures of the other, $157, because that is what he is doing. Now, we submit that his testimony as in, based upon Exhibit 8, must be regarded as his testimony, and he has no right after that testimony is given to change it to $157 unless he is going to say he was in error, and that his first figure was an error, and that he did not change it because of any conference with his counsel or any of the other parties.

Mr. Allen. Where was Exhibit 8? Where has Exhibit 8 been since this case has been going on? Who has had access to it?

The Court. Which?

Mr. Allen. The original. I have kept mine. They have not had mine.

The Court. Who has the original?

Mr. Lichtenstein. I do not remember whose the original is.

The Court. Well, Mr. Allen and Mr. Fallon—do not put this in the record. It is unnecessary.

(The ensuing discussion was not reported by the stenographer, and the above request of the Court.)

Leo Mayer, re-direct.

By Mr. Lichtenstein.

Q Mr. Mayer, yesterday did you take home your book at my request for the purpose of checking up each and every one of these items to see if there were any typographical errors? A I did.

Q And did you make the corrections? A I did.

Q In your book? A Yes.

Q And this is your book, is it? A This is my book.

Q I ask you now to go over, for the purpose of the record now, and to satisfy the other side and the Court, and tell us each and every typographical correction that you are making in your record.

Mr. Fallon. I object to counsel stating they are typographical errors, because this witness has already sworn; that was his testimony.

Mr. Lichtenstein. Of course, he did.

Mr. Fallon. He has sworn that all the items under the name Mayer in Exhibit 8 were his testimony. Now, counsel is characterizing that as a typographical error, and I object to it.

The Court. That is so, but didn't Mr. Gaddis also testify, and didn't we find some typographical errors there? These books were evidently gotten up hurriedly. It is too bad they were not corrected before one of them was put in evidence. He says now he has not corrected anything except typographical errors, and you have your book there. He can read them off now, what he has corrected. Let us do that and get somewhere. Mr. Frugazzi, will you change my book as you go along there?

Q Take the first one. A Page 2, Block 64, Lot 1, $200.

Q That is under the "Sewers"? You are speaking of sewers now? A Sewers.

Q Now, make your other correction here. A That is total $2,200.

Leo Mayer, re-direct.

Q Total $2,200? A Lot 2, $200, $2,200. That is all page 2. Block 64—

Q Well, now, will you please start all over again and let us see if we can't get somewhere on this thing.

Mr. Frugazzi. Lot 3, $200; total $2,200. Lot 4, $200; total $2,200. Lot 5, $200; total $2,200.

Mr. Lichtenstein. Correct.

The Witness. Sheet 5. Block 91, Lots 18 to 34, $5,525 instead of $5,100. Total $35,910.

Mr. Lichtenstein. Page 8, Block 99, Lots 1 to 2, $3,900 instead of $3,000.

The Witness. The total is $25,138.

Mr. Lichtenstein. Now, is there anything else? Page 12. Block 159, 1-A, $280 instead of $230.

The Witness. Page 15, Block 106, Lots 1 to 16, should be $5,200, not $3,475. Total $35,007.

The Witness. I put it down, $5,200—$325.

By Mr. Lichtenstein.

Q What? A I had it down, $325 on my figures. I let it stand—that is—

Q What is it now? A That would make it thirty-five naugh seven.

Q What do you mean by that? A No, the two hundred—

Q Have you got that—Mr. Frugazzi, what have you got now?

Mr. Frugazzi. I have the change on page 15, increased to $5,200, for Mr. Mayer, and totaled to thirty-five thousand and seven.

Mr. Lichtenstein. Yes, go ahead. Now, page—

A Page 15, Block 108, right down at the bottom of the page, 9 to 16, there are eight sewers there in place of ten sewers.

Leo Mayer, re-direct.

By Mr. Frugazzi. Yes, sir. A 2,600.

Q Yes. A That is right, just changed to eight sewers —just had ten sewers on there, you see.

Q All right, then, is it right now? A Yes, with the exception of changing it to eight sewers.

Q Page 22? A Page 22, nothing on 22 that I can see. No, there is nothing there.

Q Page 23? A Page 23, Block 118, Plot 3, 359—

Q Instead of 450? A Yes.

Q That would make it what? A That would make the value $2,859. You see that would make that $359, and that would make the total $2,859.

Q That $2,859 does not represent the total carried over, but of the land altogether; it is the total value altogether, Mr. Mayer, that— A Well, then, you will have to figure it.

By Mr. Gaddis.

Q If you will correct the lots in their respective orders, and in the changed order, we will get the total there. A Lot 3, 311.

Q And Lot 5, $263? A Yes.

Q Lot 6? A $236.

Q Yes, and Lot 7, $206? A Yes.

Q Lot 8, $182? A Yes.

Q Lot 9, $157? A Yes.

Q Turn over to page 24, first one, lots 10 to 12. A Yes, $215.

Q Total, $22,544? A Yes.

Q O. K.? A Yes.

By Mr. Lichtenstein.

Q Now, are there any others? A No, there are not— I don't know of any others; that is all I know of, as far as I know.

(Brief whispered discussion.)

Charles Fall, direct.

Mr. Lichtenstein. Yes, Mr. Mayer is withdrawn for the purpose of continuing his corrections, and will be recalled.

MR. CHARLES FALL, sworn for the appellants.

Direct examination by Mr. Lichtenstein.

Q Mr. Fall, what is your business? A Architecture and banking.

Q And for how many years have been an architect? A Thirty years.

Q And doing your work in the City of Hoboken and other parts of the county? A Yes, sir.

Q Have you been engaged in architectural work in connection with the construction of large structures in the City of Hoboken, manufacturing? A Yes, sir.

Q Buildings? A Yes, sir.

Q Have you also erected buildings for your own account, Mr. Fall? A Yes, sir.

Q In the City of Hoboken? A Yes, sir.

Q Are you familiar with the lands known as the meadow lands in the City of Hoboken? A Yes, sir.

Q And have you erected structures or acted as architect in connection with structures in that part of the city? A Yes, sir.

Q And have you built buildings in that immediate neighborhood for your own account? A Yes, sir.

Q And covering a period of how many years? A About thirty-five years.

Q Are you familiar with the character of the soil in the so-called meadow district? A Yes, sir.

Q And have you made soundings for the purpose of driving piles throughout that district? A I have.

Q And can you tell us please approximately how many piles you have had driven for your own account and under your supervision in the City of Hoboken?

Mr. Fallon. I object upon the ground that it is immaterial and irrelevant.

The Court. I will allow it, and grant you an exception.

Mr. Allen. And I ask that he fix the time.

Mr. Lichtenstein. Oh, yes; covering the period of his operations.

The Court. About 35 years, yes.

Mr. Allen. Well, how recently?

Mr. Lichtenstein. Oh, covering the whole period, my question embraces.

A Right up to recently?

Q Yes. A I presume they must amount to—I should say 20,000 piles.

Mr. Fallon. I object to the witness' presumption, and ask to have it stricken out.

The Court. Well, I will strike out the presumption. What he means—

Mr. Lichtenstein. Oh, what is the number of piles?

The Witness. Approximately 20,000.

Mr. Fallon. I object to it on the ground, the same ground, it is a presumption. Approximation is a presumption.

The Court. No, approximation is approximate.

Mr. Fallon. Approximately is only a presumption, your Honor. He is only saying approximately.

Mr. Lichtenstein. Yes, but that is all I am asking him about.

The Court. Yes, I will allow it.

Mr. Fallon. I submit that he should only be permitted to state facts.

Charles Fall, direct.

The Court. Oh, no; you don't mean that, Mr. Fallon. If a lawyer testified as to how many cases he had tried in a given period, he would say about so many. That is all he could say, would be about.

Mr. Fallon. Well, then, he would be guessing, too.

The Court. Oh, no; Judges guess sometimes, but not lawyers. All right, go ahead.

By Mr. Lichtenstein.

Q Have you—can you tell us the approximate depth to which piles must be driven to sustain structures before striking hard soil in various parts of the meadow district?

Mr. Fallon. I object first upon the ground that the question is too general, and second upon the ground that it is immaterial and irrelevant.

The Court. I will allow it; you may have an exception.

Mr. Fallon. Exception.

A Anywhere from 20 feet to plus 80 feet.

Q Is it necessary in order to sustain structures in the so-called meadow district embraced within this drainage area to drive piles? A Yes, sir.

Q And what character of structures would require the driving of piles? A Why. any structure other than a shed, or one of no permanent character.

Q Well, when you speak of a shed, do you refer to a wooden shed?

Mr. Fallon. No, I object to counsel leading this witness.

Mr. Lichtenstein. Oh, well, I don't want to—

Mr. Fallon. Well, can't you put a question to him?

Charles Fall, direct.

Mr. Lichtenstein. What do you mean by a shed, Mr. Fall? Let's be very technical.

The Witness. Frame shed.

Q Is the character of the soil such that it will sustain weight? A It will not.

Q Is the soil of such character that it does or does not continue to sink? A It continues to sink until the piling has remained there for a long period of years.

Q Yes. A And then it seems to about maintain its level.

Q Yes. Is there any—will you just tell the Court what the area—within what area it is necessary to drive piles in the City of Hoboken, so as to sustain buildings?

Mr. Fallon. I object, upon the ground that it is immaterial and irrelevant.

The Court. I will allow it.

Mr. Fallon. Exception.

The Court. I will grant you an exception.

A In all that territory east of what is known as the meadow land—that is east of it, you do not require piles, but the entire western portion of the city, practically, from—say, if you take a straight line, Park avenue west would require piling. The line is very irregular.

Q Yes, and is the line delineated on this map, Exhibit 7, which is marked on it, original meadow line, is that the line that is the separation of wet lands, from the filled-up land in the City of Hoboken? A Yes, sir.

Q And everything west of that land, does that require piling? A Yes, sir.

Q Now, where have you found the greatest depth to be, where piles have been driven? A The greatest depth at which I have driven piles was 90 feet, between Fifteenth and Sixteenth street, west of Jefferson street, and 80 feet at Fifteenth and Adams street.

Q Yes. A I further made a test of piles at Twelfth street and Madison street. I was driving piles for an owner who claimed that these piles would not need to be driven to the bottom so I took two piles, two 50-foot piles, I think they were, two 50-foot sticks, and I put a collar around one pile, and then drove the other on top, and I stopped, when we reached a depth of about 78 feet.

Q Yes. A But those piles were not driven through the bottom, they were 50-foot sticks.

Q What other location of depth? A Oh, you want the various piles?

Q Yes. A I have driven?

Q Yes. A Monroe street, between First and Ferry street—or Newark street, 23 feet; west side of Jackson street, between Second and Third, 55 feet.

Q Yes. A Then, southwest corner of Garden and Third street, 17 feet; east side of Monroe between Sixth and Seventh, 51 feet; southwest corner of Grant and Eighth street, 28 feet.

Q Is that near the Fox Hill section? A Yes, that is on the Fox Hill section.

Q What? A Yes, sir; west side of Jefferson street between Ninth and Tenth street, 50-foot pile; Park avenue between Eighth and Ninth street, 19 feet.

Q That is on the margin of the uplands? A That is close to the uplands; yes, sir. Madison street and Eleventh, 47 feet, no bottom; Madison street and Eleventh street, 55 feet, not on bottom, bottom 75 to 80 feet; Eleventh street Adams street, 30 to 50 feet; Eleventh street and Grant street, 20 to 25 feet.

Q That is inside of—that is in the Fox Hill section? A That is close to it; yes, sir; at the edge of it.

Q Yes. A West side of Grant, Twelfth street, and that is 10 feet.

Q That is right on the edge of the— A That is right on the edge of Fox Hill. Fourteenth street and Grant, 40 feet; Fourteenth street near Adams, 55 feet, not on bottom; Fifteenth street and Adams, 75 to 80 feet; Clinton street between Fifteenth and Sixteenth street, 60— no, 45 feet, no bottom; Willow avenue near Seventeenth street, 56 to 63 feet. That is about all I have in that location.

Q Mr. Fall, are you familiar with the costs of driving piles? A Yes, sir.

Q Throughout this entire area? A Yes, sir.

Q And were you familiar with the cost, say in the month of December, 1921? A Yes, sir.

Q And taking a building, we will say two stories in height, built of brick or concrete, covering a lot 25 feet by 100, what would the piling cost?

Mr. Fallon. When?

Mr. Lichtenstein. I am speaking of the month of December, 1921.

Mr. Fallon. Well, I object to that as being immaterial and irrelevant. Of course the cost of it— I submit that the costs that should be taken into consideration here is the cost of material taken into the construction for the construction to which the sewer must be assessed.

Mr. Lichtenstein. No—

The Witness. Do you want that accurate, as near as I can get to it, or approximately?

Mr. Lichtenstein. As nearly as you can get to it.

A Approximately, a two-story building on a single lot, brick or concrete, would cost at that time approximately $1,700.

Q For driving a pile how deep? A That would be based on a 40-foot stick.

Charles Fall, direct.

Q Forty-foot stick. The land which is embraced in these assessment areas, taking the area from Fifth street and north to the city line, what in your opinion is it adapted for, so far as its best use is concerned?

Mr. Fallon. I object to that as immaterial and irrelevant.

The Court. Same ruling as before.

Mr. Fallon. Exception.

A Manufacturing plant, industrial plant.

Q Yes. And if the building—if the building were three stories in height, how much would the approximate cost be for piling, 25 foot by 100?

Mr. Fallon. I object to that as immaterial and irrelevant; furthermore, on the ground that the question is too general. It is not specific enough to direct the witness' attention to any particular part of the property. This witness has said that the piling varies in different parts of the property. Some requires a 20-foot stick, and some as much as 80-foot stick.

Mr. Lichtenstein. I am speaking of a 50-foot stick.

The Witness. Forty-foot, you mean?

Mr. Lichtenstein. Yes, 40-foot stick.

The Court. I will allow it.

Mr. Fallon. Exception.

A Well, now, let me see. Three stories?

Q Three stories, yes. A 25x100-foot lot, three story?

Q Yes.

The Court. Forty-foot stick.

A I have got to assume that that building is 90 foot deep.

Q Yes. A Because we can cover the area of the lot.

Q Yes. A About $1,900.

Q Have you made any calculations—I think that you will not be obliged to make? A Yes, sure.

Q You have made some calculations already? A Yes.

Q Of various character of structures and the cost of building in this area? A Yes, sir.

Q Will you just give them to us, please?

Mr. Fallon. I object to it upon the same grounds as before stated.

The Court. Same ruling and exception.

Mr. Fallon. Exception.

A I am taking what I call a typical building; that is, a building located on a corner plot 50 x 100 covering a five-story building, 40 x 100. On a corner we are permitted to build the full depth of the lot, leaving the light on the other side—40 x 100. My figures show that to pile that property per lot would cost $2,000 based on a 40-foot stick.

Q And when you speak of a typical building, what do you refer to? A A building such as would be erected there.

Q On this land? A Yes, sir.

Q And would putting a building of that kind, that is, the so-called typical building that you have described, be putting that land to its highest and best use?

Mr. Fallon. I object to that upon the ground that it is immaterial and irrelevant.

The Court. I will allow it.

Mr. Fallon. Exception.

A To my mind it would.

Charles Fall, direct.

Q And would a person who would be willing to put up a building of that kind be willing to pay the highest price for that character of land?

Mr. Fallon. I object to that as immaterial and irrelevant, and that calls for a conclusion on the part of this witness. It is not warranted by any testimony thus far given.

Mr. Lichtenstein. If that is the objection, I will ask him.

Q Mr. Fall, have you sold land for industrial purposes in the City of Hoboken? A Yes, sir.

Q And have you built buildings on such lands which were sold by you for industrial purposes? A Yes, sir.

Q And during the course of years that you have been engaged in business have you had inquiries from manufacturers who desire to locate in Hoboken and who did purchase lands in Hoboken? A Yes, sir.

Q And have you prepared the plans and specifications for the erection of such structures upon those lands? A Yes, sir.

Q Are you familiar with the character of buildings which are best suited for that land and the character of buildings that a person would build who would be willing to pay the highest price for that character of land? A I believe I am; yes, sir.

Q Did you erect the large terminal buildings for the Hoboken Land & Improvement Company? A Yes, sir.

Q They involved millions of dollars, did they not? A Yes, sir.

Q Can you then tell us, please, whether the building that you have described as a typical building is the kind of a building which is best suited to be constructed on the lands in question, and whether a person who would be willing to erect such a building would pay the highest prices that could be obtained for such lands?

Mr. Fallon. I object to that on the grounds previously stated.

The Court. I will allow it. You may have an exception.

Mr. Fallon. Exception.

A Yes, sir.

Q I assume that if the sticks were longer than 40 feet, the cost would be in proportion so much greater?

Mr. Fallon. I object to that as being a leading question.

The Court. Well, it is leading, yes, but I think I will allow it.

Mr. Fallon. Note an exception—well, I cannot take an exception, either.

The Court. It saves time. That is why I allow it.

Q Did you have anything to do with the "Owens & Traeger Building"? A Yes, sir.

Q Did you have any connection with that? A I erected it.

Q Oh, you did? A Under my supervision.

Q And where was that building located? A That was on the northwest corner of Eleventh and Adams streets.

Q Does that cover practically the whole of the block? A It covered 200 feet on Adams street, and 80 feet on Eleventh street.

Q And what character of structure was erected thereon? A Reinforced concrete.

Q How many stories high? A Five stories.

Q And what was the depth of piling there? A 30 to 50 feet.

Q Where is the Button Machinery Company building located? A Directly opposite on the north side of

Eleventh street, between Grand and Adams streets, north side of Eleventh street between Grand and Adams.

Q That is right directly off Fox Hill, is it? A Yes, sir; that is close to the edge of the old Fox Hill.

Q That is close to the edge of the solid ground? A Yes, sir.

Q Was it necessary to drive any piles there? A It was.

Q What was the depth of the piling there? A 20 to 25 feet.

Q What sort of structure is erected thereon? A Three-story reinforced concrete.

Q By the way, did you erect any buildings of your own on Clinton street? A Yes, sir.

Q Between Tenth and Eleventh? A Between Ninth and Tenth.

Q Ninth and Tenth? A Ninth and Tenth.

Q And was it necessary to drive any piles there? A No, sir.

Q That was part of the Fox Hill land, solid grounds? A Yes, sir.

Q And what sort of a structure did you put up there? A Five-story brick tenement.

Q And what was the price that you paid per lot for that land?

Mr. Fallon. I object to that as immaterial and irrelevant.

The Court. What is the purpose of it?

Mr. Lichtenstein. I want to show values of lands.

The Court. When was this?

Mr. Lichtenstein. Well, I will bring that out.

Q When was it that you purchased? A In 1908.

Mr. Fallon. I object now furthermore upon the ground that it is too remote.

The Court. It is too remote.

Mr. Lichtenstein. Well, the experts have testified to that land.

The Court. 1908 is going back 13 years.

Q Mr. Fall, in your opinion has there been any increase in value of that character of land, that is, the land that you purchased from the Hoboken Land, on Clinton street, from the time you purchased it up until the end of 1921?

Mr. Fallon. I object to that upon the ground that it is immaterial and irrelevant. This witness has not shown himself to be qualified to answer that question.

The Court. I think that may be so, too, Mr. Lichtenstein.

Q Mr. Fall, during the year that you have been in business, have you bought and sold real estate in the City of Hoboken? A I have built on every street for myself in the city except west of perhaps Clinton street.

Q And did you yourself purchase that land? A Yes, sir.

Q And have you been engaged in the real estate business all these years? A Yes, sir.

Q Have you been in the habit of making appraisals of real estate for others? A Yes, sir.

Q And for yourself? A Yes, sir.

Q Have you kept posted on the value of real estate in the City of Hoboken? A I have.

Q During all these years? A I have.

Q Have you kept posted on the sales price of lands in the City of Hoboken during these years? A Yes, sir.

Q And you say that you are connected with the bank? A Yes, sir.

Q Does that bank loan moneys on bonds and mortgages in the City of Hoboken? A Yes, sir.

Charles Fall, direct.

Q That is the Hoboken Trust Company? A Yes, sir.

Q And during the years that you have been connected with that institution has it loaned out moneys in the City of Hoboken on bond and mortgage? A I should say an aggregate amount of $8,000 or $9,000.

Q And have you had anything to do with the appraisals of land upon which these mortgages were placed? A Yes, sir.

Q What position did you hold on any committee that was connected with those appraisals? A Always placed the value on the property.

Q For the purpose of loaning moneys? A Yes, sir.

Mr. Lichtenstein. Now I offer him as being qualified to testify.

The Court. Do you want to cross examine him on his qualifications?

Mr. Fallon. No.

Q Now, Mr. Fall, in your opinion has there been any increase in the value of the lands which were purchased by you from the Hoboken Land & Improvement Company on the east side of Clinton street between Ninth and Tenth, from the time you purchased them until the end of 1921?

Mr. Fallon. I object upon the ground that it is immaterial and irrelevant.

The Court. I will allow it. You may have an exception.

Mr. Fallon. Exception.

A That particular plot?

Q Yes. A No increase.

Q No increase. What was the price that you paid per lot, 25 x 100, when you bought it?

Mr. Fallon. I object to that upon the ground that it is immaterial and irrelevant.

The Court. Same ruling. You may have an exception.

Mr. Fallon. Exception.

A $125 per foot front.

Q You are a good mathematician. How much is that? A $3,750 a lot.

The Court. How much, $3,750 a lot?

The Witness. $3,750 a lot.

Q And none of that land required piling at all? A No, sir.

Q And it was land right opposite the park, the County Park? A Right opposite the County Park.

Q Are you familiar with any sales of real estate, Mr. Fall, recently outside of the Meadow district upon which structures were afterwards erected?

Mr. Fallon. I object to that upon the ground that it is immaterial and irrelevant, being outside of the Meadow district.

The Court. What is the purpose?

Mr. Lichtenstein. I want to show, if I can, by the witness, how much lands are solid lands which do not require piling, how much they sold for in the City of Hoboken—

Mr. Fallon. I submit he has already done that.

Mr. Lichtenstein. Here is a lot that is worth a certain amount of money. You have to put $2,000 in in piles, and you still have that land which is muck, and it is just—

Mr. Fallon. He has shown now that he paid $3,750 for those lots which have been described, and $1,700 it would cost to pile a lot in that

locality. Therefore, we can by deduction evidence that it is $2,000 a lot.

Mr. Lichtenstein. It is cheaper to have good lands than meadow lands.

Mr. Fallon. I object to the characterization. It is all good land in my opinion.

The Court. I will sustain the objection.

Q Mr. Fall, are you correct in the statement that you paid $125 a running foot for that land? A Yes, sir.

Q Now, were you figuring on the 25-foot lot—

Mr. Fallon. I object to counsel leading this witness. He ought to know what he is figuring on if he makes a statement.

The Witness. I was figuring on a 25-foot lot.

Mr. Fallon. He said he paid $125 a front foot.

The Witness. A foot front; $3,125.

The Court. $3,125 a lot?

The Witness. Yes, $3,125 a lot.

The Court. That would be about $1,725 a lot—counting $1,400 for the piling.

By Mr. Lichtenstein.

Q Was that considered improved at the time that you—that is, did it have a sewer upon it—

Mr. Fallon. I object upon the ground, to this line of testimony, upon the ground that it is too remote, in time, and irrelevant and immaterial.

The Court. I will allow it.

Mr. Fallon. Exception.

A Yes, it had all the improvements.

Q Now, Mr. Fall, do you know of any other lands, that have been sold in recent years, outside of the Meadow district where piling was not necessary for the

erection of structures? A I can't recall any, offhand, that was purchased for the erection of structures, but there was a sale I made at the corner of Eleventh and Clinton streets, which is the heart of old Fox Hill, Eleventh, northeast corner of Eleventh and Clinton.

Q Eleventh and— A And Clinton street.

Q What do you mean by that sale? A That was a sale made at $135 a foot front.

Q Was it a corner or not? A Corner.

Q Corner.

The Court. Divide it by four and you will get it quickly.

Mr. Lichtenstein. Yes.

Q There was one corner there? A Yes, sir.

Q Who was that sold to, Mr. Fall? A The City of Hoboken.

Q Oh, that land, did that land require piles? A No, sir, that is heart of Fox Hill.

By Mr. Fallon.

Q Well, are you delving into ancient history now? Won't you bring out something that is more recent?

Mr. Lichtenstein. Oh, no.

By Mr. Lichtenstein.

Q When was that Mr. Fall, when was that? A 1917, I think.

The Court. Well, that is not ancient.

Mr. Fallon. Not if he knows that that is the end.

The Court. That is, during the war.

Q Is that the site upon which a school house was erected? A No, sir, that is playground.

Q Oh, that is playground. Do you know anything about the sale by one Cooper to Saletti? A Yes, yes, sir.

Q Where is that land located? A That is located on the west side of Park avenue near Thirteenth and Fourteenth street.

Q Yes, and is that street fully improved? A That is fully improved, yes, sir.

Q And right next to Fourteenth street? A Within perhaps 100 feet.

Q In your opinion is that land which is more valuable than the meadow land, the land which is embraced within this assessment area? A Yes, sir.

Q How far is this from Fourteenth and Twenty-third street ferries? A Five blocks.

Q And is it in the residential section? A Well, that particular location is more of a mixed character.

Q Yes. A Industrial and flat property.

Q Yes. You mean tenement or apartment houses? A Yes, tenement or—

Q Yes. Do you know what that land sold for? A Yes.

Q How much? A One—it is 100 feet; $170 per foot front.

Q Did that land require piling or not? A I have charge of that building being erected there now, and that is directly through the—the meadow line runs right through the property, and after taking—making a test—digging test holes, I concluded to carry down concrete tiers, instead of driving piles.

Q Yes A And that I did, at the cost of $1,500.

Q Yes, for the whole thing? A Had to go down 10 feet.

Q What sort of structure is to be erected on that? A One-story brick garage.

Q Yes; is that land specially adapted for garage purposes, or that locality?

Mr. Fallon. I object to it upon the ground that it is immaterial and irrelevant to this issue.

Mr. Lichtenstein. I think it is very material.

Mr. Fallon. It is not within the area of the improvements.

The Court. Where is that?

Mr. Lichtenstein. Why, it is on Park avenue right there.

The Court. What difference does that make, Mr. Lichtenstein?

Mr. Lichtenstein. Why, it shows increased value of that land, over and above that land in the meadows.

Mr. Fallon. Why we are not considering that, we are not concerned about that, I submit.

The Court. The question is whether it is sufficiently adapted for that purpose.

Mr. Lichtenstein. Yes, and we want to show the reason for getting that price for it.

The Court. Well, I think I will allow it.

Mr. Fallon. I ask an exception.

The Court. Exception.

A What is that question?

Q (Question read.) A Very good location; yes, sir.

Mr. Lichtenstein. Yes, cross examine.

The Court. How long do you think your cross examination will take?

Mr. Fallon. Oh, you are through?

Mr. Lichtenstein. Yes, sir.

Mr. Fallon. Well, I don't know, maybe half an hour, maybe 15 minutes.

The Court. Well, I have to leave here, I have to try a case for Judge Zabriskie.

New Jersey State Library

Mr. Fallon. Well, yes; I think we had better start tomorrow. I think it will take half an hour at least. It may take an hour. It depends on how I feel.

The Court. If you take 20 minutes Mr. Lichtenstein will want 20 more and you will want 10 more and he will want 10 more, and we would not get through. As I said before, I do not say that in criticism, because I want you gentlemen to thresh it out thoroughly. I think we had better adjourn now until tomorrow morning at ten o'clock.

Mr. Allen. If your Honor please, I want to find out where Exhibit 8 is. I want to find out where it has been since we started this case. That is the original exhibit.

Mr. Lichtenstein. I have my own book with my name on it, marked Exhibit 8 in my own handwriting. Now, whether that was original or whether the Court's was the original, I don't know. I think the Court's was the original.

The Court. I don't know myself.

Mr. Lichtenstein. I think you marked this.

The Court. Did you mark any Mr. Cooper?

The Reporter. No, sir; I wanted to mark it but one of the attorneys marked it. I wanted to put my stamp on it, but I never got a chance to.

Mr. Fallon. I might say to your Honor that I have information that some facts were changed by Mr. Ryer.

Mr. Lichtenstein. Yes, you agreed, and the Court asked Mr. Ryer to take the book along with him.

Mr. Fallon. I do not think that that book ought to be considered original.

The Court. I think you will find that they were all changed.

Mr. Allen. Well, has Exhibit 8 disappeared?

Mr. Lichtenstein. No, it has not disappeared.

Mr. Allen. Well, then, do I understand that the court stenographer never marked Exhibit 8? There has been no book marked Exhibit 8?

The Court. So he says.

Mr. Gaddis. These volumes were made up so that there are only 12 in existence.

The Court. Well, suppose you bring them all in here tomorrow morning.

Mr. Allen. Exhibit 8 is not here in the court-room now?

The Court. No.

Mr. Allen. Mr. Gaddis has got some of them over in his office, he says.

The Court. Yes.

Mr. Allen. I would like to go over with him right now to see where it is.

The Court. Yes.

Mr. Gaddis. Surely, you can come over with me right now.

Whereupon an adjournment was taken until 10 o'clock A. M. the following day, December 7, 1922.

Thursday, December 7, 1922.

MR. CHARLES FALL, resumes the stand.

The Court. All right, cross examine?

Mr. Lichtenstein. No, I think I had a few questions I wanted to ask him. Mr. Fall, did you have any calculations of the cost of piling where the piles would be longer than 40-foot sticks?

The Witness. Yes, sir.

By Mr. Lichtenstein.

Q You did not give those to us yesterday, did you Mr. Fall? A No, I did not.

Q But you had them with you, though? A Yes.

Q I think we were interrupted in some way. A Yes.

Q And have you those with you handy? A I have, yes.

Q Yes. A Take on the typical building, the five-story building, and your piling will cost—

Mr. Fallon. Well, I object now. There is no question of a five-story building now, all that he has testified to, as I recall it, is a two-story brick building.

Mr. Lichtenstein. No, he is speaking of a typical building, of the kind he has previously testified to.

Mr. Fallon. I understand you asked him now as to whether he had a figure of the cost of piling—I believe that you went into this yesterday.

Mr. Lichtenstein. No, no, Mr. Fallon.

The Court. Well, read back there and see what we have.

(Question read.)

Mr. Fallon. All right. I am in error.

Mr. Lichtenstein. Yes.

A The typical five-story building, on that building, the cost of a 50-foot stick would be $3,125 per lot.

Q Yes. A If the stick is 60 feet, the price will be $4,500 per lot. I stopped at 60 feet because above that there are only special prices. Shall I give it to you on the other buildings?

Q Sir? A Shall I give you the information on the other buildings? That is typical.

Q That is a typical building? A Yes.

Mr. Lichtenstein. Yes.

Q Mr. Fall, the land which is the subject of these various appeals, you said yesterday, you were familiar with, are they of similar character? A They are.

Q And are they lands that are adapted for similar use? A Yes, sir.

Q What in your opinion was the value of a lot of land unimproved in this assessment area, prior to the improvements—

Mr. Fallon. I object—

By Mr. Lichtenstein.

Q That is to say December, 1921?

Mr. Fallon. Well, I won't object. Go ahead.

A $1,500.

Q What in your opinion was the increase in value of a lot within the assessment area, by reason of these various improvements; that is, all the improvements together, sewer, street paving, and curbing and grading, and sidewalk grading and paving, and sewer and water connections?

Mr. Fallon. I object upon the ground that the witness is not qualified to answer.

The Court. Well, he is qualified the same as the other experts have been qualified, Mr. Fallon.

Mr. Fallon. Well, if your Honor thinks so, why I—

The Court. Well, I mean, to be consistent, of course.

Mr. Fallon. What?

The Court. He was examined very extensively yesterday on his knowledge, and his knowledge seemed to the Court to cover a long period and to amply qualify him to testify; I will allow the question.

Mr. Fallon. Exception.

The Court. Yes.

A $500.

By Mr. Lichtenstein.

Q In your opinion, is there any lot in the entire area—

Mr. Fallon. What is that, $500?

Mr. Lichtenstein. $500, yes. In your opinion is there any lot in the entire area, 25 x 100, that has been increased in value in excess of $500 per lot, for all the improvements?

A No, sir.

Q When you say $500 a lot, does that refer to an inside lot or a corner lot?

Mr. Fallon. I object to your leading him now.

Mr. Lichtenstein. Well, I am asking him an inside or a corner lot.

The Court. Yes, I think that is all right. I will allow it.

Mr. Lichtenstein. Yes.

A Inside.

Charles Fall, direct.

Q How much of an increase in value do you consider that a lot would receive by reason of its being a corner lot, 25 x 100? A 50 per cent.

Q 50 per cent. of what? A Of $500; $750 total.

Q Taking a lot, is there any increase in value of a corner lot by reason of a sewer being in front of the 25-foot, beyond what an inside lot would be increased in value? A No, sir.

Q Well, where would the additional increase in value come in? A Surfacing the street; that is about it.

Q Surfacing the street; that is the paving of the street? A Yes, sir.

Q And the sidewalk? A Yes, sir.

Q Now, what proportion of the $500 do you allocate to sewers?

Mr. Fallon. Well, now, I object to that, upon the ground that this witness has stated that $750 would be the amount that he would consider that the corner lot is increased in value by reason of these improvements that he has mentioned, and he has also said that it was only occasioned by the re-surfacing of the street. Now, all that clearly means that that $250 is for that re-surfacing. If he is going to change that testimony, it is all right, but as it stands, it means that.

Mr. Lichtenstein. Well, let me say something, won't you?

The Court. All right, question withdrawn.

Mr. Lichtenstein. No, I am not withdrawing my question, sir. I am just trying to clear up the question which has not been answered. I want him to testify about how much he considers the increase in value was by reason of the sewer, first.

Charles Fall, direct.

Mr. Fallon. I object to that upon the ground that counsel is assuming something to be a fact which is not a fact.

The Court. Well, Mr. Lichtenstein, you are asking something—I made a memorandum here that I was going to ask him. I think that is so. I think you should go into that.

Mr. Lichtenstein. Well, I am going into it.

The Court. I understood you to say that the $250 was occasioned by the leveling off—

Mr. Lichtenstein. Well, I will ask him.

By Mr. Lichtenstein.

Q Mr. Fall, what in your opinion, taking the inside lot, was the increase in value of the land by reason of the sewer?

Mr. Fallon. I object to that upon the ground that the witness has said that the increase in value was occasioned by the re-surfacing of the street, and that is what he said; does he now desire to change it?

Mr. Lichtenstein. Oh, Mr. Fallon, you do not understand the effect of my question, I think.

Mr. Fallon. All right.

The Court. $500 he said was the total. Now, the $250 difference is for the re-surfacing of the street.

Mr. Lichtenstein. I am speaking now, when we take $500 a lot, a $500 lot, that is to say an inside lot, and I want to split up the items.

The Court. Yes.

Mr. Fallon. All right.

Charles Fall, direct.

By Mr. Lichtenstein.

Q Now, let's try it again. Mr. Fall, taking an inside lot, 25 x 100—

The Court. Any lot in this territory.

Mr. Lichtenstein. Yes, sir. He has already said that they are all similarly benefited.

The Court. Yes.

Q (Continued.) What in your opinion would the increased value of such a lot be by reason of the sewer alone? A $200.

Q And what in your opinion would the increased value, the increase in value of such a lot be by reason of the paving, grading and curbing? A $150.

Q And what in your opinion would the increase in value be by reason of a sidewalk? A $50.

Q And what in your opinion would the increase in value be by reason of the sewer and water connections?

The Court. That is the water connections—

Mr. Lichtenstein. Yes, a 25-foot lot?

A Yes, $100.

Q Now, taking a corner lot, 25 x 100, what in your opinion would the increase in value of the corner lot be by reason of the sewer?

Mr. Fallon. I object to that upon the ground heretofore stated that this witness has already testified that the difference involved in the increased value of $250 is occasioned by the resurfacing of the road.

The Court. Well, let's see what he says about it.

Mr. Lichtenstein. Well, I am not trying to—

Charles Fall, direct.

Q What would the increased value be by reason of a sewer running in front of the 25-foot lot way? A You mean the corner?

Q The corner, yes. A None, if it had a sewer on the other street.

Q No, I am not speaking about that. I am speaking now of a 25-foot corner lot, running 25 feet along the street in which the sewer is laid, and 100 feet in the opposite direction; now, how much in your opinion would be the increase to that corner lot by reason of that sewer running 25 feet in front of that lot? A The same as the inside lot.

Q Now, what in your opinion would be the increase in value of a corner lot by reason of grading and—grading and paving, and curbing of a lot 25-foot on the front and 100-foot on the side street? A Now, you mean the front and the side?

Q Yes, sir. A Well, I would not want to—I do not think I could separate that, except to say that a corner lot in my judgment gets benefit of 50 per cent. of the value of the improvement on an inside lot.

Q Yes. A And that is—

Q In other words, you would add—you have already given us the inside improvement, of how much? A Of $500.

Q No, I am speaking of the improvement of paving—A Paving $150.

Q $150. Now, how much would you give a corner lot by reason of paving? A I would not divide that up, except to add 50 per cent. of the cost. No, not 50 per cent. of the cost, 50 per cent. of the value of the improvement, on the inside lot, to the value of the corner lot.

The Court. Which would be $225?

The Witness. $250, wouldn't it?

The Court. $150 and $75, don't that make $225?

The Witness. No, I take it a little different. I take the value of the improvement on the inside lot, and I add 50 per cent. of that value for the corner lot.

The Court. What is the value on the inside lot; $150?

The Witness. For the—

By the Court.

Q For paving and grading? A Yes, sir.

Q You take 50 per cent.? A Of the entire value, in cost.

Q That would be $250? A Yes.

Q And you take 50 per cent. of the 500? A Yes, exactly.

Q That would be 250? A Yes.

By Mr. Lichtenstein.

Q And the sidewalk the same? A Same answer.

Q Same answer.

By the Court.

Q What is that, 50 per cent. of what? A I do not think you quite understand me there.

By Mr. Lichtenstein.

Q Yes. A An inside lot in my judgment always has a certain value.

Mr. Fallon. May I object upon the ground that there is no question pending?

The Court. Well, there is a mix-up here.

Mr. Fallon. There is a mix-up, I appreciate, and I want to straighten it out, but when the witness has gotten himself in a mix-up, I do not want him to straighten himself out.

Charles Fall, direct.

Mr. Lichtenstein. Well, the Courts of Justice are not for the purpose of chopping up answers of witnesses and interrupting them. No, they are not supposed to, but they are supposed to be for the purpose of permitting the witness to tell the truth.

Mr. Fallon. Well, I hope we will get it eventually.

Mr. Lichtenstein. Yes, we will get it from this witness, I think.

The Court. Now, we will get back to Mr. Fall.

By Mr. Lichtenstein.

Q Now, Mr. Fall, will you just answer this question if you please: You have already given us what in your opinion the increase in value of a lot was, a corner lot was by reason of the sewer, and by reason of the grading and paving of the street; now, I have asked you by reason of the sidewalk; now, you started in to say that we did not probably understand you. Now, will you explain that please, what you have in mind, A I take an inside lot after its improvement, and in my judgment it has a value of $500 additional. Now, an inside lot, if you sell at a certain price, the corner always sells or should sell for 50 per cent. more than the inside lot. Therefore, I say that the corner is benefited by all of these improvements to a value of $750.

Mr. Lichtenstein. That is the total, $750.

The Court. He is trying to get that divided up.

A What is that?

Q Yes, now as I understand it, Mr. Fall, you have stated in your opinion the increase in that value by reason of all the improvements would be $500 for an inside lot, an increase in value by reason of the improvements on the corner lot would be $750; now, what I want to know is, will you please allocate, taking a corner lot, the amount

that you consider the land is increased in value by each and every one of these improvements separately?

Mr. Fallon. Hasn't he done that?

The Court. He has told us the sewer is $200, and the paving is $250; what is the sidewalk and curbing?

Mr. Fallon. This is a corner lot?

The Court. Corner lot; yes, sir.

Mr. Fallon. What are those figures, please?

The Court. Paving and grading, $250. Now, we want to know how about the sidewalk?

The Witness. I would not attempt to divide that up, because it places a value on the corner lot.

By Mr. Lichtenstein.

Q I know, but Mr. Fall, from your point of view, as a practical matter, you would have, and may have one opinion, but we would like to have you, if you can tell us, what proportion of the $750 you allocated to sewers and what proportion—that is on a corner lot—and what proportion to paving, grading and curbing, and what proportion to the sidewalk and what proportion for sewer connections and water connections; making up your $750? A There is no value added by reason of an additional sewer.

Q All right. A If the sewer is in there.

Q All right, sir. A Neither is there any value for the connections, because they are in the other street.

Q All right, sir. A No, the value comes in the new surfacing of the street, not the sidewalk. Now, if you take that at $150 for surfacing, and $50 for sidewalk, you get $200. A corner lot if four times the length of an inside lot, and there you would get $800. You are trying to have me divide it up, when I say that 50 per cent. of

the cost of the frontage is what it increases the market value of the property.

Q So that so far as the market value of the property is concerned in your opinion it is increased in value to the extent of $750? A Yes, sir.

Q Referring to a corner lot? A Yes.

Mr. Lichtenstein. That is all.

Cross examination by Mr. Fallon.

Q You are one of the appellants in this proceeding, are you not? A Yes, sir.

Q You own considerable property as to which you have appealed from the assessments. How many parcels? A Those houses—

Q Well, how many parcels? That is all I want to know? A Nine, I think; nine.

Q Now, you are one of the persons who also petitioned to the city authorities of Hoboken to construct this sewer in this section? A I did; yes, sir.

Q And you appreciate, do you not, from your long business experience in Hoboken, from your connection with the real estate business and your building business, and your architectural business, that it was very advantageous that a sewer be constructed in the section where this sewer was constructed? A It affected the development and welfare of the city; yes, sir.

Q You mean the fact that there was no sewer there served to limit or retard the development of that section of the city; did it not? A Yes, sir.

Q And you recall that the agitation for a new sewer in that district has been going on for 25 years or so before this new sewer was constructed? A Yes, sir.

Q Now, you have given some figures on piling. I want to ask you how much per foot have you calculated for the piling that you figure? A I figured on 40-foot sticks at 40 cents a running foot.

Charles Fall, cross.

Q Don't you know that 40-foot sticks could be bought in December, 1921, to which I understand your testimony relates, at 30 cents a foot? A I do not.

Q Do you mean to say that you as an architect and builder have not within the past two years, we will say, purchased piling for 30 cents a foot in Hoboken in that district? A I have not.

Q How many piles would you say it would take to go on this typical lot of 25x100, upon which you say that the two-story brick or reinforced concrete building should be erected? A It was not reinforced concrete.

Q I thought you said reinforced? A No.

Q Well, concrete, then. You used the expression "reinforced" for the three-story building, anyhow. A If you will pardon me a minute. All these figures are made on brick, beam and girder construction. Now, if you get into reinforced concrete you are going to get me into a mass of figures to increase my weight.

Q Didn't you in your testimony say, for instance, as to your typical three-story building, erected on a lot 25x100, that that was considered by you to be of brick or reinforced concrete? A Not "or," of brick.

Q Well, you mean to say brick and reinforced concrete? A No.

Q Didn't you use the words "reinforced concrete"? A I did. I must have said—

Q In what respect? A That it did not cover reinforced concrete.

Q Then, if you did say that the building that you had in mind was to be built of brick or reinforced concrete, do you want us to understand that you made an error in that respect? A Absolutely, because the figures cover brick.

Q Brick. Now, how many piles would you say that it would take on this lot 25x100, upon which a two-story brick building would be erected in that locality? A 78 piles.

Q And how far out would those piles be set? How far apart would those piles be set? A I would stagger them 2-foot centers.

Q Now, don't you know it is customary in that locality to set them 4 feet apart? A Never did and never would.

Q Don't you know the City Code of Hoboken only requires them to be 3 feet apart? A The City Code, if I recall, says not closer than 2 feet. I may be mistaken.

Q It says not closed than two, but it says that they should be set three; doesn't it? A I don't care what the Code says, Mr. Fallon. I would not put up a building unless I knew my foundations were proper. The inspector passes upon the plans.

Q You have not followed practically the architectural part of the business for a good many years, have you? A I have followed it, not perhaps as you have in mind to virtually do the work of drawing all the plans. I have given it active supervision as to the weights, as to the details of the plans and all that; but prior to that I did most all of it myself.

Q Then, how many years has it been that you have also drawn the plans for a building in Hoboken—you personally? A I aid on every plan.

Q Well, what aid have you given within the last ten years on any plan? A Always supervised the drawing—

Q What do you do—

Mr. Lichtenstein. Let him finish.

Mr. Fallon. All right.

A Supervised the drawing of the plan, the general scheme of the plans and the construction.

Q What do you do? Tell us what supervising you do? A Why, as the draughtsman goes along with the plan, I watch it and correct it and check up.

Q You have a competent draughtsman? A I have.

Q What is his name? A Mr. Hall.

Q He has been with you how many years? A About 18 years.

Q Isn't it a fact that you entrust the entire management of the business which is carried on under your name to Mr. Hall? A No, sir.

Q What do you do in the business that Mr. Hall does not do? A I do everything that he does, except he draws the plans.

Q Doesn't Mr. Hall lay out the plans for the particular buildings which you have the supervision of? A Under my supervision; yes, sir.

Q Well, what do you do in the way of supervision? Do you just merely tell him the sort of building you want and leave it to him to prepare the plans? A No, sir.

Q What do you do? A I watch him and see—

Q What do you do in the first instance? Suppose a man comes in and tells you he wants a building of a particular character. You make that known to Mr. Hall? A I do.

Q You personally do it? A Yes.

Q When did you last make a sketch of a building? A I am making one now.

Q What building have you made it for, personally? A I am making one now personally for myself and for someone else.

Q That is for your own home that you are building out in Ridgefield?

Mr. Lichtenstein. And for some one else.

Q Who is the some one else? A My son-in-law.

Q Well, now, who outside of yourself and your son-in-law have you made plans for personally within the last ten years? A Made the complete plan?

Q Yes; you yourself personally? A No one.

Q And you entrust that to Mr. Hall, don't you? A Under my supervision.

Q Well, your only supervision is that you tell him what you want and he does it? A I see that it is done.

Q And after it is done you look it over and you look wise and you say, "That is pretty good," don't you? A I don't like the word "wise."

Q I mean you approve of it? You approve of it? You look wise all the time. A (Laughter.)

Q Do you approve of it? A I do.

Q Or disapprove, whatever the fact may be? A Yes, sir.

Q Now, never in the ten years, in your opinion, have you been obliged to disapprove of any of Mr. Hall's work; have you? A As work progresses, absolutely so.

Q Did Mr. Hall then fail to carry out your directions in the preparing of the plans in the instances in which you disapproved?

Mr. Lichtenstein. I don't know how long he would last if he did.

The Court. What is the question.

Q (Repeated by the stenographer.) "Did Mr. Hall then fail to carry out your directions in the preparing of the plans in the instances in which you disapproved?" A He would start to work out the plan and the plan can be changed 20 times, as you go along. You might be designing a plan, you would lay out a certain thing this way. I would come along and look at it and say it ought to be that way.

Q And any change that were made in the plans were made through your faults and not his? A Well, faults, no.

Q Well, just necessitated by new ideas? A To improve the plans.

Q By new ideas, you mean? A Yes, to improve.

Charles Fall, cross.

Q In other words, the idea that occurred to you latterly and did not occur to you when you originated the plan? A I couldn't. No one else could grasp everything at once. You have to work along with your plan and meet each contingency.

The Court. Like some lawyers.

Mr. Fallon. Some lawyers, I hope. That would not apply to Mr. Lichtenstein, I think.

Q Mr. Fall, isn't it a fact that a lot 25 x 100 in the district which has been referred to in Hoboken, that there need only be piling to the extent of a cost of approximately $1,000 for any sort of an ordinary building you might erect upon it, such as is customarily erected in that district? A You mean a brick building?

Q Yes, a two-story building such as you have suggested. A The lowest price—

Q What is the weight of a two-story brick building such as you have in mind? A The building will weigh 1,104 tons.

Q Well, what makes up that weight? A The floors have—

Q What kind of floors? I want to see whether you are putting in heavy timbers or heavy iron girders, or what? A Why, it is wooden beams.

Q Then your buildings—your building is wood throughout excepting the brick? A Excepting the brick, yes.

Q What do you mean by the use of girders here, steel girders? A No, wood girders, on the typical brick buildings. It is wider than 25 feet.

Q How many piles will it take to sustain that weight which you have just mentioned on the soil in question? A You mean as I would do it?

Q No, as a reasonable man in your profession would do it. You might require more than some other. A I

would not load a pile with more than 15 tons. That is my experience.

Q How many piles do you say it would take in that building? A 78; it would take 78.

Q 78? A Yes, sir.

Q 78. And you say they cost 40 cents a foot? A For a 40-foot stick.

Q For a 40-foot stick? A A 30 to 40-foot stick.

Q You are directing your testimony now to December, 1921? A December, 1921; yes, sir.

Q What would a 30-foot stick—40-foot stick, rather, driven on a lot similarly situated as you have had in mind in giving your testimony, and upon which a two-story building such as you have described would be erected, have cost during the war period, we will say 1918, for instance? A 1918?

Q Or take 1917 or 1918 or 1919. I am not particular. Either one of those three years. Tell me which you take? A It seems to me at that time I was driving the piles for the Terminal Building. They cost about 40 cents a foot for a 25-foot stick.

Q From whom did you buy them, or from whom were they bought? A Let me see. Waddington did some of the work, and Ryan of Jersey City.

Q And how long were those sticks? A 25 feet.

Q And you paid 40 cents a foot, you think? A I paid 40 cents a foot, I think.

Q Did you personally deal with either Waddington or Ryan in the purchase of the sticks, or did you do it through Mr. Hall? A It was done through the Terminal Construction Company.

Q If the Terminal buildings were constructed before the war, would that change your idea as to the cost of the sticks at that time? A No; I don't think so.

Q Well, what other buildings other than the Terminal buildings can you tell us that you used any such sticks on during those years? A I haven't any.

Q You entrust that to Mr. Hall principally, don't you, that kind of work? You don't bother personally with that work? A Why, if he gets the estimates or the figures—

Q You look them over? A Yes, sir.

Q You said that there was no increase in the value of the land on the properties that you owned in Clinton street? A Between Ninth and Tenth.

Q Between Ninth and Tenth, within a number of years past? A Yes, sir.

Q That property since you built it and at the time you built it has a county park in front of it? A I purchased it on account of the park.

Q Now, you have had very few vacancies in that property, haven't you? A Since the war very few. Prior I had anywhere from 40 to 100.

Q But since the war they have been occupied fully at all times, haven't they? A Yes, sir.

Q And what are the rents that you get from the property at the present time per floor, per apartment—or per room, I think is the way you figure it. A Yes, per room. About $7.00.

Q And how much per room did you get before the war for the property? A About $4.00.

Q And since you erected those buildings quite a number of other buildings were erected thereabouts, were they not? A I cannot recall any in that immediate neighborhood.

Q Well, you built the entire block up opposite this so-called park, didn't you? A Yes, sir.

Q Now, why do you say that that land has not increased in value since you erected those buildings, upon what do you base your statement? A I base it on this: That at the time I purchased that land I could have purchased a block running—the land alone on Clinton street, for $80 a foot front. I paid $125 for that land

which is fully 50 per cent. more. I paid it because I thought the park was coming there—practically knew the park was coming there. Since then I have concluded that a park does not increase the value of property but decreases the value of property, and if I had to do it over again I would not pay $125 a foot for that land.

Q The results do not show it according to the rents you received, do they? A Those rents are no different from any house throughout the country.

Q I mean, but upon what do you base your statement now that it did not result as favorably as you had in mind when you purchased the property, considering the fact that your rent has practically doubled? A Those rents are only a temporary proposition.

Q Well, you have been getting them for a period of three or four years past, haven't you? A Yes, sir; three or four years.

Q And there is no immediate intention in your mind of reducing them? A I think they will automatically be reduced within a year and a half.

Q You are anxious to sell them now, aren't you? A Not especially for that reason.

Q You don't fear a reduction of rents, and that is not what is impelling you to sell them? A No; it is taxation.

Q These buildings and the lands upon which they are erected are mortgaged, are they not? A Yes; they are.

Q Who owns the mortgage? A Why, the Trust Company of New Jersey hold some. Individuals hold others, and the Hoboken Trust Company hold one.

Q But they are all now held by some one concern, are they not? A Oh, no. I sold them to individual owners, and I still own four.

Q Well, before you sold them to individual owners who held the mortgage? A As I stated.

Charles Fall, cross.

Q This mortgage holding company that you are identified with in Hoboken didn't hold a mortgage, did it? A No, sir.

Q You made application for a mortgage upon the property, didn't you, at one time? A On all these properties.

Q And in making application, what did you state as the value of the land—in making the application? I mean you made a written application, didn't you? A Yes, surely.

Q Now, tell us what you stated on the application if you recall as to the value of the land? A Quoting from memory, $4,500.

Q Per lot? A Per lot.

Q And how much did you pay for the lots— A Pardon me, let us understand one another. A lot in this case is 35 or 36 feet.

Q All right, whatever they are. A The house stands on 36 feet, not on a 25-foot lot.

Q $4,500 you gave as the valuation to the Trust Company to whom you made your application for mortgage loan. When did you make that application? A Well, that must have been at various times from 1908 up to perhaps 1910 or 1911.

Q Will you state again the persons to whom you made those applications or the corporations? A The Trust Company of New Jersey, Mrs. Mehl, Mrs. Tebbenhoff; Hoboken Trust Company.

Q You said the New Jersey Title Guaranty, I think? A No; New Jersey Trust Company. I think that is all. Have I forgotten any?

Q How much did you pay for each of these lots when you bought them, and when did you buy them? A I purchased them, as I recall, in 1908, and I paid $4,500 for 36 feet, which I built on; $4,500.

Q And you bought them all from the Hoboken Land & Improvement Company, did you? A Yes, sir.

Charles Fall, cross.

Q Now, Mr. Hall, you have testified here that in your opinion an inside lot, to which your attention was directed by Mr. Lichtenstein, would be enhanced in your opinion to the extent of $500 by reason of the improvements made, and which are now in question. A Yes.

Q And you have itemized that, as I made note of it, as $200 for the sewer; is that right? A Yes, sir.

Q $100 for paving, grading and curbing in front of a typical 25x100-foot lot? A Wasn't this $150?

Q I have it 100; I do not know what you have it. A I have it $150.

The Court. That is right; sewer, $200; paving, grading and surbing, $150.

A (Continued.) That is my recollection.

The Court. Sidewalk, $50, and sewer-and-water connections $100?

The Witness. Yes.

Q Now, if a reasonable cost in your opinion for the paving of the 25 feet in front of the inside lot is $150, what would you say the cost of the paving in front of a corner lot that is 25 feet on one street and 100 feet on the other, would cost—that is paving, grading and curbing?

Mr. Lichtenstein. I object. He did not say the cost of paving would be that.

Q The increased value to the property—leave out the cost. A I have stated that I figure that at 50 per cent. of the cost of the corner lot facing on the main avenue or street.

Q But I want to know how you figured at 50 per cent.? A I do not know as I have any way of figuring it except to know that the corner lot should bring 50 per cent. more in its value and the improvements ought to be 50 per cent. more.

Q Now, your idea is that there ought to be an enhanced value of $150 to an inside lot because of the improvement in front of it to the extent of 25 feet in paving, grading and curbing? A Yes.

Q Now, a corner lot has a similar improvement, that is paving, grading and curbing, not only 25 feet on one side but 100 feet on the other? A Yes.

Q And shoult it not then be five times what it would be —the benefit of the 25 feet? A We would never be able to sell a lot.

Q I am not asking you that. According to the manner in which you are reasoning it, should it not be five times the benefit? A No, sir.

Q Why not? A Because your value is fixed on the 25 feet front, where you have every facility—everything that is required except the surfacing of the street.

Q But if the 25 feet to the front of the corner lot were improved by paving, grading and curbing, your idea is that that should enhance the value of that property $150? A Yes, sir.

Q Now, then, if the side street of that corner property was left unimproved at the time the 25x100 was improved in front and subsequently improved by paving, grading and curbing, how much additional enhanced value would that give to the corner lot? A $250.

Q Then, that 250 plus 150 which you have given it before would be the total amount of the enhanced value, is that right? A I have the $500 plus 250, is 750.

Q I know what you have in your mind, but you have said that if the corner lot was paved, graded and curbed in front of it it would enhance in value to the extent of $150? A Yes, sir.

Q Now suppose that paving, grading and curbing were done in front of that corner lot and the side street upon which the side of the building was facing was unimproved,

you would say the 25x100 in front would enhance the value to $250? A Yes, sir.

Q Now, supposing that after that improvement was made on the street upon which the house faced, the side street was paved, graded and curbed to the extent of $100, how much additional value would that give to that property? A $250.

Q Then, that $250 is to be added to the $150 you have mentioned before, isn't it? A Plus your sidewalk.

The Court. No.

Q I am not speaking of sidewalks now.

The Court. He is talking about the paving, grading and curbing.

A I will not separate it on a corner lot.

Q I am trying to get you to separate it. A I will not do it.

Q Why not? A Because my testimony is clear that—

Q Your testimony is clear—

Mr. Lichtenstein. Let him finish.

Q —that the corner receives an additional value of $250 more than an inside lot; that is what you mean? A Absolutely.

Q But if your statement is correct—and I do not want you to be incorrect—if your statement is correct, that that corner lot is enhanced to the value of $150 merely because of improvement of the street upon which the building is faced, and then the street upon which the side of the building faces is thereafter improved to the extent of 100 feet of paving, grading and curbing, should not that enhance the value of that property four times that which it was enhanced by the 25 feet in front? A It may in theory, but not in practice; you cannot get it—

Q Will you—

Charles Fall, cross.

Mr. Lichtenstein. You cannot get what?

A You cannot get over 50 per cent. more.

Q You cannot get it, but we will try to get it before we are through with you. What do you predicate your $150 on on 25x100 in front? You say it is improved to the extent of $150—the front? A Yes.

Q Upon what do you predicate that? Give us the details upon which you make that up. A That is taking the value of the sewer, of the street surfacing, the connections and the sidewalks at these figures which relatively have these values.

Q I am not speaking about sewers. I am speaking about paving, grading and curbing a street. Please get the sewers out of your mind for a moment. A The surfacing of the street, $150 in my judgment is all the market value of that lot has been increased by reason of that improvement.

The Court. Mr. Fallon wants to know what you predicate that upon?

Q Don't you appreciate that when you said that—when you state that as your judgment without stating some ground upon which it is based, it does not mean much to me.

Mr. Lichtenstein. I object to that.

Q Isn't that so? Perhaps it will not be so to Mr. Lichtenstein.

The Court. I think we ought to get the elements of it. It would help the Court.

Mr. Fallon. An opinion not based upon facts stated is of no consequence.

A Well, that is my judgment, as to the relative value of these improvements.

Charles Fall, cross.

Q True, but how do you form your judgment—upon what is it based? A On my judgment that a sewer will cost more money—

Q I am not speaking about sewers. Please get that sewer out of your mind? A If you improve a lot—

Q I am not asking you—

Mr. Lichtenstein. He is giving his theory.

Mr. Fallon. I am not asking for his theory; I am asking about the facts upon which he bases his judgment.

The Court. Proceed.

A If you improve a lot you add to the value of that lot so much money—

Q Well, why do you—

Mr. Lichtenstein. Let his finish it—"So much money."

Mr. Fallon. I object to your sticking your nose in unless you state the ground of your objection.

Mr. Lihctenstein. I object to counsel interrupting the witness in the course of his answer. It is very unfair.

Mr. Fallon. I object to Mr. Lichtenstein butting in unless he states the ground of his objection.

Mr. Lichtenstein. I have objected.

The Court. Both counsel have done that.

Mr. Lichtenstein. I have stated my objection. My objection is that he should not be interrupted when he is giving his answer.

The Court. Finish your answer.

A You increase the value of that lot, in my judgment, $500; that is subdivided into these items, as to their relative value—not as to their cost—for the purpose of selling the property.

Q We appreciate, Mr. Fall, that you have said this has been increased in your judgment. I want to know upon what your judgment is based. Please tell us that. A Nothing more than experience in selling and dealing in property.

Q Then your figure is an arbitrary figure, is it?

Mr. Lichtenstein. I object to his stating it is arbitrary. He has said "from his experience."

The Court. He is entitled to state that, because the Court will conclude it is, unless it gets some other reason. It cannot do anything else.

A It is an arbitrary figure so far as subdividing these values are concerned.

Q No, but isn't your man premise an arbitrary figure —the figure of $150 you mention as the enhanced value to the corner property because of the improvement of the street upon which that building is faced? A I know, but that is all you can get out of it.

Q That is all you can get out from the way you state it, but isn't your figure an arbitrary one, and are you able to state how you arrive at it? A Only my experience shows me that is the limit.

Q What experience can you tell us upon which you base this figure? A It has been so since the first day I started to buy and sell property.

Q You are saying it is your experience and your judgment, but we must know upon what you are basing your judgment. Tell us anything at all that will elucidate for the benefit of the Court and myself that upon which you base this $150 figure. A My experience has practically been in Hoboken. All the land I purchased in Hoboken was purchased for 15 cents more for a corner lot fully improved.

Q Are you taking into consideration at all in arriving at your estimates of the enhanced value of the properties

in this issue here, the cost of the improvement? A Cost? No, sir; I would not.

Q You are not regarding that at all? A No, sir.

Q I ask you again then, if in your estimation $150 is the reasonably enhanced value of this corner property that we have been speaking of because of the paving, grading and curbing of the street in front of that building—

Mr. Lichtenstein. (Aside.) He did not say that at all.

Q (Continuing)—or if you can say that when the side street upon which this building faces is improved to the extent of 100 feet—that is the length of the lot—that that should not enhance the value of that property four times that which it was enhanced because of the improvement of the front? A I could not back it up, because I could not get that value out of the property.

Q Well, then, you cannot explain it?

Mr. Lichtenstein. He said he could not.

A No further than I have said here now.

Q Do you appreciate the significance of my question? A I do.

Q You have stated that the paving, grading and curbing of that portion of the street which is 25 feet in width is $150? A Yes.

Q Now I am asking you what would you give for the 100 feet—what estimate would you give for 100 feet of the same kind of paving, grading and curbing on the side street of that building? A I have answered, $250, the only increase.

Q And you cannot explain how you arrive at that figure? A Except through my experience in dealing in property.

Charles Fall, cross.

The Court. Do I understand that $150 is for the side street or for the side and the front?

The Witness. For the side.

The Court. $400 for the lot, is that right?

The Witness. No.

The Court. What Mr. Fallon is trying to get at, and what the Court would like to know, it this: I own a lot on the corner of Sixth and Washington street; both Sixth street and Washington street we will say are not improved. The city comes along and improves Washington street by paving, grading and curbing. My lot is 25x100 feet. To what extent is the value of my property enhanced—that is the 25 front feet?

The Witness. $500.

The Court. All right. Now the city comes along and lays the same kind of pavement and the grading and the curbing and everything on the Sixth street side of that property, 100 feet; what would you say that enhanced the value of my property—to what extent?

The Witness. $250 more than the $500—$750.

The Court. $750?

The Witness. Yes.

The Court. All right; we have that. That answers that. That is what we are trying to get—$750.

By Mr. Fallon.

Q Would that same statement of yours apply then to what the benefit to that property would be from the sewer—the same line of reasoning? A Yes, sir.

Q And would that same line of reasoning apply to the benefit of the property by reason of the sidewalk confronted upon it? A Yes.

Charles Fall, re-direct.

Q Now Mr. Fall, what benefit do you consider your own property situate on Clinton street between Ninth and Tenth street received from the construction of this sewer? A I am glad you asked the question, Mr. Fallon.

Q I am glad you are glad. A That petition was brought to me by Mr. Murray—

Q I am not speaking of a petition. I object to him stating anything about a petition. I submit he ought to answer my question.

The Court. What was the question?

(Question repeated.)

The Court. Strike out "I am glad you are glad."

A None at all. That property was all improved. I enjoyed sewer; I enjoyed paving, street surfacing—and everything was fine, and the city has not assessed me $600 for improvement; I do not know why. Does that answer it?

Q You say before the improvement your sewer and everything else about your property was fine? A Yes.

Q And yet you signed a petition asking for the construction of the sewer to go in front of your property? A I am glad you asked that question. I did, for this reason—

Mr. Fallon. I submit his reason is insignificant.

The Court. You can say yes or no, what you did.

A I did, yes.

Mr. Fallon. That is all.

Re-direct examination by Mr. Lichtenstein.

Q You were going to give the reason you signed the petition. Will you give it now?

Mr. Fallon. I object as immaterial and irrelevant. The fact only is to be considered. If we

are to inquire into men's reasons for doing things, we will get nowhere.

Mr. Lichtenstein. It was not cross examination. He stops the witness from answering and giving his reason. I think we have a perfect right to go into the question now and exhaust it.

Mr. Fallon. I submit my legal objection is good.

Mr. Lichtenstein. I submit the legal objection is not good.

The Court. Let us see now, Mr. Lichtenstein; what is the situation? He says after the improvement his lots were not benefited. Before the improvement everything was fine—paving and curbing and everything. Then Mr. Fallon cross examined him and asked him whether it was not a fact that he signed a petition for this new sewer.

Mr. Lichtenstein. I did not ask Mr. Fall anything about that. He made him his own witness on that question. He goes into it, gets a half answer, refuses to let him finish it—

The Court. He did not make him his own witness.

Mr. Lichtenstein. Yes; when a man asks about something that has not been examined upon in direct, he makes him his own witness.

The Court. Why is it not cross examination? He has been testifying about benefits.

Mr. Lichtenstein. Yes, streets that did not have any sewers. I did not ask him about streets that had sewers. Counsel, however, asked him a question and then he says that is the end of it.

The Court. I am going to save time. There is no jury here. I will let him answer what his reason is. If it is immaterial I will strike it out.

Charles Fall, re-direct.

Mr. Fallon. I ask for an exception on the ground it is immaterial, irrelevant and inadmissible.

The Court. All right, I may strike it out.

A For years there had been education for sewers. I think every one realized that meadow section should be drained and sewered, and I signed a petition, because I could not see how it could affect my property, but I was willing to aid the movement, which affected the welfare and the health of the city.

The Court. I will allow his answer to stand.

Q Was it a petition you signed for the entire improvement—that is the building of the entire system? A No.

Mr. Fallon. I object to his stating what the petition was unless the petition is presented.

Mr. Lichtenstein. Then I ask that all his testimony with respect to that be stricken out. Mr. Fallon asked him whether he did not sign a petition.

Mr. Fallon. A petition, yes.

The Court. I will allow it. You may have an exception.

Mr. Fallon. There were petitions for three sewers. I did not know which one you are referring to.

Mr. Lichtenstein. I am referring to the same petition you are referring to. I know as much about it as you do—and I do not know much about it.

A I cannot answer except I understood it was a general petition.

Mr. Fallon. I object to him stating what he understand, and ask to have it stricken out.

The Court. I will not strike it out.

Mr. Fallon. Exception.

The Court. You see, Mr. Fallon, I think you will agree that he has a right to explain his answer, because it did seem rather inconsistent, his saying his property was fine before the improvement—sewer and everything else—and he signed a petition for the improvement. That would be apt to weigh against him. He, therefore, has a right to explain why he did that. He says now what he did was for the benefit of the city. I think that is a good answer.

Q Now Mr. Fallon asked you how many parcels of land you had here (indicating on map), and I think you answered nine? A Nine; I did answer that, I think that is correct.

Q Where are those nine parcels located? A They are on the east side of Clinton street between Ninth and Tenth.

Q That is part of the property of which you were speaking here? A Opposite the park.

Q Any other property? A No, sir.

Q Now, you have other property in the City of Hoboken, have you? A Yes.

Q Where have you that property?

Mr. Fallon. I object as immaterial and irrelevant.

The Court. I will allow it.

Mr. Fallon. Exception.

A 905 Hudson street; Park avenue between Twelfth and Thirteenth street.

Q How much land is there there? A There are four, five-story buildings there.

Charles Fall, re-direct.

Q And the Hudson street property, is there a house on that? A That is a residence.

Q What other lands? A That is all.

Q And are you interested in other lands in the City of Hoboken—

Mr. Fallon. I object.

Q (Continuing.) —that are not the subject of appeal?

Mr. Fallon. I object as immaterial and irrelevant.

Mr. Lichtenstein. The purpose of the question was self-evident. The purpose was to try to show that he had an interest in giving testimony for the purpose of benefiting himself. Now I want to show on the other hand that his interest in testifying is really rather a detriment than a benefit; in other words the little amount that he could save here if it is thrown upon the city at large would result in a greater burden to him.

The Court. I will allow that. You may have an exception.

Mr. Fallon. Exception.

The Court. I think he has a perfect right to show that, to explain why he did it.

(Question repeated.)

The Court. I suppose the question is, has he a financial interest—ownership.

A Only an interest in—well, take the Hoboken Trust Company—I have no other interest.

Q You have a financial interest in that? A Yes.

Q You are an officer of that company? A Yes.

Q What office do you hold? A President.

Q Have you a stock interest in the company? A Yes.

Q A large stock interest? A Yes.

Q Where is that property located? A Fourteenth and Washington streets.

Q With a banking building on it? A Yes.

Q What other property are you interested in, not the subject of this appeal? A I do not think of any other.

Q The four structures you say—the five-story buildings—are on Fourteenth street? A On Park avenue. Mr. Lichtenstein, I think I should make a correction there. You asked me—property I owned—I took it, at the time of this December 30, 1921, or about that time, because this property is being sold and since has been sold; but at the time of going ahead with the sewers I owned the property.

The Court. Of course as affecting his interest that would have no bearing.

Q When did you sell your property? A Let me see—Park avenue was sold toward the end of 1921 and beginning of 1922. Some of the Clinton street houses have been sold since.

The Court. You might direct your attention now to the present time.

Q At the time you took the appeals in these cases, what lands did you own? A All that I have stated.

Q Now, in answer to Mr. Fallon's question, you said that your reason for stating that an inside lot was increased in value by reason of all of these improvements $500 and a corner lot $750 and no more—you said that was from your experience as a real estate man in buying and selling lands in Hoboken? A Yes, sir.

Q Has it or has it not been your experience that a lot unimproved would sell for approximately $500—an inside lot—approximately $500 less than a lot with improvements?

Charles Fall, re-direct.

Mr. Fallon. I object as not re-direct examination, and that this man has been over this—that this ground has been fully covered by both the direct and the cross examination, and no good purpose can be served by it.

Mr. Lichtenstein. If counsel states that this witness has so testified, I am content.

Mr. Fallon. His testimony is there pretty clear, as to what he said.

The Court. If there is any dispute about it, I will allow him to answer it, because the objection that it is not re-direct examination is in the discretion of the Court.

A Yes, sir.

Q And a corner lot, has it or has it not been increased in value approximately $750 by reason of all improvements such as these are? A Yes.

Q Now, your property on Clinton street, when you built those buildings, and up until the time of the new sewer system being put through, did you ever have any difficulty with the sewage from all of those tenement houses?

Mr. Fallon. I object as immaterial and irrelevant. Now, your Honor can see the force of this objection. No matter how good the sewer might have been in that street in the estimation of this witness, if the city authorities deemed it advisable to reconstruct that sewer his opinion is of no use.

Mr. Lichtenstein. Granted. I admit all that.

Mr. Fallon. Then what is the purpose of the question?

Mr. Lichtenstein. The City of Hoboken could go and rip up the present system of sewers if they wanted to.

Mr. Fallon. If in their judgment it was proper.

Mr. Lichtenstein. They could determine whether it was.

The Court. Yes; they could determine if it was necessary.

Mr. Lichtenstein. They could rip up this four million dollar system and put another system in if they thought it was necessary.

Mr. Fallon. If you agree with me, what is the purpose of the question?

Mr. Lichtenstein. The purpose is this: that despite the fact that the commissioners might determine in their judgment to put down a new system tomorrow, to take the place of the present system, would it or would it not increase the value of the land one single copper? That is the question in this case that they always forget in this argument.

Mr. Fallon. I am not forgetting anything. I am ever-watchful.

The Court. I will allow it.

Mr. Fallon. Exception.

A No trouble.

Q Now, in your opinion, Mr. Fall, where a sewer existed in front of a lot—an old sewer—and in a built-up section, and then a new sewer system was put in—admitting that the old sewer was bad and could not be used, or was so bad that it only operated partially—in your opinion would it increase that lot to the same extent as a lot which had not that improvement even?

Mr. Fallon. I object on the ground this witness has not shown any qualification to answer that question.

Mr. Lichtenstein. He has already stated that he has bought vacant land.

Charles Fall, re-direct.

Mr. Fallon. Also on the ground the question is too general.

The Court. The question as to whether it would enhance the value—I will allow it.

Mr. Fallon. Exception.

(Question repeated.)

A No, it would not.

The Court. If it was entirely bad, yes.

Mr. Lichtenstein. Why not, Mr. Fall?

The Witness. Because it enjoyed all the improvements, except you say at times that it worked bad.

The Court. No, saying it was wholly bad, could not be used.

By Mr. Lichtenstein.

Q Could not be used. You say it increased the value of that land to the same extent that it would a lot which had never had a sewer before? A No, it would not.

Q Now, why, the Court asks? A Because I think the value had been fixed on the old property, and I can't see how you would increase that value on account of your getting a better sewer; I can't just see that.

By the Court.

Q Well, suppose I owned a lot, Mr. Fall, and the sewer would not function. A Yes.

Q It was so bad that it would not function, and the city comes along and lays a new sewer; now, that would be an enhancement of the value of my property, would it not? Well, would it now? A It would be—

Q Well, to what extent? A I think that is rather hard to state, just what it would be.

Q Well then suppose Mr. Fallon were in a house fronting on a street in which there was no sewer there

at all, and the city comes along and lays a new sewer, just the same as they did at my place. Now, would the laying of the new sewer in front of Mr. Fallon's house, enhance the value of Mr. Fallon's property to the same extent that it enhanced the value of my property? A It would increase the value of his property to the extent of $200. Your property had a sewer.

Q It was not good. It was as good as no sewer at all. A Well, that is true. Yes, I take it from the question it was an old part of the city.

Q Yes. A A part that had been improved.

Q Yes. A And that is what leads me to believe that your value would be more than his Honor's value. Now, just how much I would not want to say. I do not think any one could divide that except by selling that.

Q Well, that answers your question. That it would have enhanced it to the extent that it was the—where there was no sewer there before.

Mr. Lichtenstein. Yes.

The Court. I will confess that that is beyond me.

Mr. Lichtenstein. Well, here is the argument—

Mr. Fallon. I object to counsel stating it—

Mr. Lichtenstein. Well, I thought your Honor was addressing yourself to me.

The Court. Yes.

Mr. Fallon. I think he was addressing that you elicit more from your witness.

The Court. I mean, counsel may understand it, but I do not exactly understand it.

Mr. Lichtenstein. Well, I think I understand it, and I think I shall be able to show your Honor my reasoning, of what the witnesses have been talking about.

Charles Fall, re-cross.

Mr. Fallon. I object to counsel explaining his reason.

Mr. Lichtenstein. Well, I am not talking to counsel. I am talking to the Court.

Mr. Fallon. Well, I object to your explaining your reason—

Mr. Lichtenstein. I am not explaining my reasoning. I say I expect to explain my reasoning. I will use Mr. Fallon's argument of yesterday.

Mr. Fallon. Yes, you can use it.

Mr. Lichtenstein. You are arguing against yourself.

Mr. Fallon. I won't. I will argue against you.

Mr. Lichtenstein. That is all, Mr. Fall.

Re-cross examination by Mr. Fallon.

Q Now, Mr. Fall, I am ready again to the proposition that was suggested to you by the Court, assuming that there was in front of Judge McCarthy's property a sewer which for some reason or other failed to function, and therefore he obtained no relief from it; assuming that there was a new sewer constructed in front of his property, to give relief from that condition; what in your opinion would be—would in your opinion Judge McCarthy's property be enhanced in value by reason of the construction of that new sewer? A It would.

Q To what extent and why? A Well, now, I may have gotten confused with the fact of the old section of the city.

Q I am not talking about any old section of the city or any section of the city, I am speaking about a new sewer in front of Judge McCarthy's house? A Yes, and I wanted to try to clear the thing up.

Q Well, never mind the different sections of the city, because that was not embraced in Mr. Lichtenstein's question.

Charles Fall, re-cross.

Mr. Lichtenstein. I did embrace it in my question. I said the built-up section.

Mr. Fallon. All right then, we will say the built-up section, because if it was not built up the house of Judge McCarthy's would not be there.

A Your question is—

Mr. Fallon. All right, have it read.

(Question read.)

A Suppose you put that question a little differently, Mr. Fallon.

Mr. Fallon. Yes, all right; withdraw that.

The Court. You said it was so bad that it was not functioning, and practically no sewer at all, that it was not functioning.

Mr. Fallon. Yes.

Q Adverting again to the question submitted to you by the Court, and also to the question submitted to you by Mr. Lichtenstein, assuming that on a street in front of Judge McCarthy's property, a sewer was built in a built-up section of the city, and that sewer was not functioning, so much so that Judge McCarthy's house obtained no relief from it, and the city came along and built a new sewer on that street in front of his property, would you say that Judge McCarthy's property was enhanced in value by reason of the construction of that new sewer? A Yes, sir; just as much as—

Q Never mind just as much. We will get to that presently. Now, if so to what extent and why do you place that extent? A $200.

Q Tell us why? A Because my experience shows that a lot with a sewer has a value that much more than a lot without a sewer.

Q But this lot that I am talking about, Judge McCarthy's lot, had a sewer which was not functioning, so

that therefore there was no benefit given to him at that time? A No, but you said if a new sewer is put in—

Q But you realize don't you that I am asking you, assuming that although there was a sewer in front of Judge McCarthy's house, that sewer was not functioning to the extent that he did not obtain any relief to his property from the sewer, so that to that extent his property was not getting any benefit from the sewer, was it? A It was not.

Q Now, if a new sewer was constructed in that street by the city, would his lot get an enhanced value by reason of the construction of that new sewer? A Yes, sir.

Q Why? A Because he would have a proper sewer.

Q And to what extent would it be benefited? A $200.

Q Then the fact that there was an old sewer in the street for which he may have been previously assessed, would not enter into your valuation of benefit, would it? A Not of the value.

Q I am speaking about the enhancement in value; so that if then, in your opiniion, there had been a sewer constructed on this street on which Judge McCarthy's house was facing, and the sewer was not functioning, and the new sewer was built, the City of Hoboken ought not in considering the benefit which accrued to Judge McCarthy's property, which accrued to that property from the new sewer, take into consideration the fact that there had been an old sewer in that street previously? A Well, it looks to me as if I am trying to explain something different from what you are asking.

Q Well— A If you are going to question the assessment, I presume—

Q Do you understand this question? A Yes.

Mr. Fallon. I submit he ought to answer this question and not be arguing with me. He says if I am coming to this, and coming to that.

The Court. Strike out the question if he does not understand the question.

Charles Fall, re-cross.

Q (Repeated by the stenographer.) "I am speaking of enhancement of value. So that if there had been a sewer constructed on the fee on which Judge McCarthy's house was facing, and the sewer was not functioning, and a new sewer was built, and while the City of Hoboken did not—"

The Court. Well, suppose you withdraw that question and reframe another.

Mr. Fallon. All right.

Q Mr. Fall, assuming that the street upon which Judge McCarthy's house faced had a sewer which had been constructed some years before, but which sewer was not functioning, and because of some defect or otherwise in the sewer no relief was obtained by Judge McCarthy's house through that sewer, and the city built a new sewer which functioned properly and through which Judge McCarthy's house obtained relief, is it your opinion that the city in protecting the benefit that accrued to Judge McCarthy's property from that new sewer should now take into consideration the fact that there had been an old sewer upon that street which at some time or another had functioned and given relief?

Mr. Lichtenstein. I object to that question. Now, we do not want to go into what the city should or should not do.

The Court. I will allow it. You may have an exception.

Mr. Lichtenstein. I do not want an exception.

A They should.

Q Now, why? A Because the property had already paid for what was considered a sewer which was workable or which worked. Now, then, if that didn't work and the city had to put in a new sewer, why should that property be assessed for the total cost of the new sewer?

Charles Fall, re-cross.

Q Then what estimate of value do you consider should be given by the city authorities to Judge McCarthy because of the fact that he had that prior sewer in the street? A That piece of property should not pay more than $200 for that sewer increase.

Q Why, you have said $200 for a sewer assessment in front of properties upon which there were no sewers heretofore? A I say that should be the limit; $200 should be the limit.

Q All right. Tell us what you think as an expert Judge McCarthy's property should be assessed under those circumstances as I have stated to you for the new sewer? A I don't think it should be assessed at all for the reason that he had paid the city for a proper sewer, had been assessed.

Q Now, then, assuming that Judge McCarthy then had a private sewer, leading from his property to a sewer on other than the street upon which a new sewer was constructed by the city. Would you say that Judge McCarthy should be assessed for the new sewer notwithstanding that he had sewerage facilities through his private sewer? A No; I don't think he should, because the sewer was workable.

Q Now, then, we understand—I presume I understand your opinion to be, then, in the latter case that merely because he had a private sewer which was functioning properly, the fact that the city built a public sewer to which he might attach his property, his property has not received any benefit for which an assessment might be made? A No, because his sewer already had gone to the other sewer.

Q So you would disregard entirely the question of whether or not he had a private sewer there? A I would not.

Q I mean—I say you would disregard entirely whether he had received any benefit from the new sewer at all? A I would not charge him for anything.

Q Notwithstanding that he might, if he was so disposed, attach his property to the new sewer and disconnect his private sewer? A I am assuming the private sewer went into a public sewer.

Q Yes. So am I. A Then why assess him again?

Q I do not know. I am trying to get your reasoning. A No.

Q So then, assuming this private sewer went into another sewer on a public street other than that upon which his property was facing, and the city constructed a new sewer on the street on which his property was facing, to which he could attach and thus get a direct benefit, in your opinion he should not be assessed, or his property should not be assessed for that new sewer? A I don't think so; no.

Q What? A No.

Q And in your opinion his property would not receive any direct benefit from that sewer, whereby he could attach to it? A No; he had the benefit.

Q What is this experience you have been talking about upon which you are basing your opinion? What is this experience which you say goes to make up the basis of your figures? You have been saying experience, but I want to know what that experience is. A Buying and selling land.

Q What has that to do with enabling you to fix the value or the benefit that would accrue to a property because of the construction of a sewer in front of lands at $200 per lot? A That experience shows that where the improvements exist the property is worth so much. Where they don't exist it is worth so much less. Therefore, the difference indicates the difference in the value of the improvements.

Q Now, you point out or designate to the Court any single instance in your whole years of experience wherein that enhancement of value to the extent of $200 per lot

has been demonstrated to you for sewer purposes? A Well, you take land—

Q I don't want you to guess now. I want you to point to something that you have knowledge of.

The Court. That is what he is doing now.

A You take land on Clinton street. It is worth—

Mr. Fallon. I object to that, if the Court please. I am asking him for his experience.

Mr. Lichtenstein. He is giving his reasons.

Mr. Fallon. I am not asking him theoretically. I am asking him to point out from his experience any instance where this thing was occasioned. Now, he is undertaking to say what land is worth and I am objecting to that.

Mr. Lichtenstein. That is experience.

Mr. Fallon. We are only taking up time. That is all I can say.

The Court. He is asking him to point out.

Mr. Fallon. Read the question.

Q (Repeated by the stenographer.) "Now, you point out or designate to the Court any single instance in your whole years of experience wherein that enhancement of value to the extent of $200 per lot has been demonstrated to you for sewer purposes?" A That is the difference in value between land which is improved and which is not improved, backed by sales.

Q Now, you are saying that, but I want you to point out to one sale that indicates that to be the fact? A Well, now, let me see. I haven't the list of the sales here.

Q Well, you have a map in front of you which contains a lot of marking? A No sales. Adams street between Eleventh and Twelfth streets—

Charles Fall, re-cross.

Q What about that? A Two lots were sold there for thirty—quoting from memory, $3,500 or $3,600.

Q Whose lots? A Those were lots owned by the Hoboken Land & Improvement Company.

Q And to whom sold? A To John Ferguson.

Q Were they improved or unimproved by sewers? A Unimproved.

Q All right. A That fixes the value.

Q Well, that fixes the value of the sale of the property. Now, point out one instance, if you can, where property was sold without an improvement and that property subsequently sold within a very reasonable time thereafter with the improvement?

Mr. Lichtenstein. You mean exactly the same property?

Mr. Fallon. I mean what the question implies. Never mind, Mr. Lichtenstein.

A I cannot do it.

Q Then you have no knowledge of any case where an unimproved property has sold for a particular sum, that property subsequently being improved by the construction of a sewer, and then that property being re-sold at an increased value of $200. Where do you get that $200 fixed value that you say the property has been enhanced by, through the construction of a sewer? A Through my experience.

Q I am asking you what that experience has been. That is what I am trying to get out of you. A I can't answer.

Q You don't know of one instance upon which you can base your statement in that respect, do you? A I do not.

Q And then when you say "experience," you refer to your general experience without any particularity, don't you? A Buying and selling land all through.

Charles Fall, re-cross.

Q What has the buying and selling of land got to do with the construction of a sewer and showing enhanced value to the properties by reason of that construction? A I am giving you my answer.

Q I want to know what it is based upon? A Experience.

Q Now, I am trying to know what your experience has been which would enable us to see whether or not your judgment based upon that experience sustains that $200 estimation? A My experience showed that a lot—

Q You say it shows, but tell us how it shows it. A Well, because you can't get any more for an improved lot.

Q How do you know that? You never tried it, did you? A Well—

Q Did you or did you not? A Let me see. Since the improvement?

Q I am asking you in order that you may get my idea as well as possible, to point out any instance of the value of an unimproved lot, so far as sewer construction is concerned, and then tell us of the sale of that lot thereafter at an enhanced value of $200 figuratively to the construction of the sewer? A I don't know of any instance.

Q You don't know of a single instance, do you? A I cannot recall any.

Q Well, you know you were going to testify here, and you undertook to refresh your recollection; didn't you? A I understood I was to testify as to piles.

Q And you understood you were to testify to how much—you understood you were to testify to how much benefit accrued to a piece of property by reason of the construction of a sewer in front of property, didn't you? A I didn't know that until Mr. Lichtenstein asked me this morning.

Q When did you analyze the figures that you gave here from which you read this morning? Did you do it

after Mr. Lichtenstein's question or before? A Before. I took it—

Q How long before his question? A I took up that matter to satisfy myself, I think, two or three weeks ago; probably a month ago.

Q Then you did expect that you might be asked that question? A I don't know as I expected it.

Q Well, you did it— A I did it to be posted.

Q You did it to be posted, and notwithstanding that you did it to be posted you put an arbitrary figure of $200 per lot for sewer construction and now you cannot tell us upon what it is based, other than the general statement you have made of your experience? A That is it, experience.

Q Now, does the same meaning you have given us as to your determination of values apply also in addition to sewer, to the figure that you have given on paving, grading, and curbing, and sidewalks? A Yes, all those items.

Q And connections? A Yes.

Q So that you have no direct information other than that which you have imparted to us on that? A That is all.

Q Now, get back again to the assumption that was suggested to you of Judge McCarthy's property and my own property. In front of his property there has been constructed a sewer which was not functioning, and a new sewer thereafter built by the city for which an assessment for benefit was levied. Assuming that in front of my property there had never been a sewer built at all, that the city had constructed a new sewer and that an assessment was levied for benefit. What proportion of benefit do you consider should be made by the city as against my property and as against Judge McCarthy's property by reason of the new sewers? A $200 in your case, $200 in his case, less the cost of the original sewer.

Charles Fall, re-cross.

The Court. You mean less the cost of the assessment of the original sewer?

The Witness. Yes, sir.

Q Now, suppose that sewer in front of his sewer had been 40 years old, would that make any difference in your estimation? A I don't think it would, so long as you say it was not working.

Q Well, suppose the sewer instead of being not working, was absolutely caved in and valueless. Would that make a difference? A Why should it?

Q I am not asking you to argue. I am asking you to answer it. A He paid his assessment for that sewer.

Q You are asking me a question. I am asking you. I am not in a position to answer you. A He paid his assessment.

Q So your idea is that if the sewer were built 100 years ago and had absolutely disintegrated and was falling apart and was absolutely no use at all, and a new sewer was thereafter constructed, the city should take into consideration that at some time, no matter how antique, there was a sewer there, and he should be allowed accordingly? A Absolutely no difference from a street improvement.

O Well, what difference would there be in his instance and in mine where there was no sewer at all? Why should his property be assessed less than mine in the given instance I have mentioned? A Where there was no sewer?

Q In the given instance I have mentioned.

The Court. If he had no sewer and I had a sewer that may have been 100 years old.

A I have answered that.

Q Your idea is that at some time, no matter how remote, if there was a sewer in front of his property, and notwithstanding it didn't function and was of no

benefit at all to him, and the city erected a new sewer thereafter, that he should be allowed something by way of deduction from the benefit accruing to his property from the new sewer, because of the fact that there had at some time been an old sewer? A That is right.

The Court. And that deduction should be the assessment that I have previously paid.

Q That deduction, you say, should be the assessment that he previously paid? A Yes.

Q Notwithstanding the years of use of the sewer that he had? A Yes.

Mr. Fallon. That is all.

Mr. Lichtenstein. Your Honor will recall that I objected to that character of testimony, because he is asked now what he would do if he were an assessor, and he is asking these questions as if he were an assessor, which is quite different from the other testimony, namely, as to increase in value. I just want to call your Honor's attention to that.

Mr. Fallon. I submit there is nothing in my questions that bears out Mr. Lichtenstein's contention.

Mr. Lichtenstein. Do you consider that there ought to be an assessment? That is quite a different thing from the question which is a legal question, and which is a proper one, and which he has also already answered.

(Witness excused.)

CHARLES D. O'NEAL, sworn.

Direct examination by Mr. Lichtenstein.

Q You are a captain in the United States Army? A Yes, sir.

Q And connected with the Hoboken Manufacturers Railroad Company? A Yes, sir.

Q And what is your official position with the Hoboken Manufacturers Railroad Company? A Vice-president and general manager.

Q And have you active charge of the operation of the railroad? A I have.

Q And have for a number of years past? A Nearly two years.

Q And have you also charge of the lands of the Hoboken Improvement Manufacturers Railroad Company in the Meadow district of the City of Hoboken? A Yes, sir.

Q All of the lands? A Yes, sir.

Q Being the lands which are marked in red, blue and green on this map, Exhibit P. 11? A Yes, sir.

Q For the past two years have you been endeavoring to dispose of those lands? A I have for at least one year.

Q For at least one year. Will you tell us what efforts were made to dispose of those lands?

Mr. Fallon. I object to that upon the ground that it is immaterial and irrelevant.

Mr. Lichtenstein. I am leading up, if the Court please, to the actual sale of part of these lands.

Mr. Fallon. I object to his efforts.

Mr. Lichtenstein. For the purpose of showing that every effort was made that was possible, and the manner in which they were made, for the purpose of obtaining the very best price that could be obtained.

The Court. I have allowed similar testimony. I will so rule this time. You may have an exception.

Mr. Fallon. Exception, please.

Q (Repeated by the stenographer.) "Will you tell us what efforts were made to dispose of those lands?" A In the first place I made a number of inquiries around the City of Hoboken to see just what I could get for the land if it were to be for sale.

Q And those inquiries were made of different classes of people? A Among different classes of people.

Mr. Fallon. May my objection run to this whole line of testimony?

The Court. Yes.

Mr. Fallon. And exception.

The Court. Yes.

The Witness. Among business men generally.

Q Many real estate people or people interested in real estate? A Yes, some real estate people.

Q Will you mention them, please? A I think I spoke to Mr. Palmer Campbell about it.

Q Of the Hoboken Land & Improvement Company? A Of the Hoboken Land & Improvement Company.

Q Yes. A Captain Hatcher of the Hoboken Land & Improvement Company. I spoke to Mr. Kislak about it, as I recall.

Q He is in the real estate business? A He is in the real estate business, and several others whose names I do not now recall; but I made a number of inquiries.

Q And after these inquiries, what did you do? A After these inquiries I took the matter up with my board of directors and told them what I thought we would be able to do.

Q Well, after that what did you do? A After that we advertised in a number of daily papers in the Metropolitan district.

Q New York papers? A New York papers, Jersey City papers, Hoboken, Union Hill, and advertised these lands for sale on May 10, 1922, under sealed bids.

Charles D. O'Neal, direct.

Q Did you prepare or cause to be prepared a pamphlet describing the lands in question and the maps of it? A Yes.

Q At that time? A Yes, I did.

Q I show you a clipping from a newspaper as well as a printed pamphlet entitled "Industrial property, heart of port of New York, public sale by Hoboken Manufacturers Railroad Company," and so on, "to the highest bidder under sealed bids, May 10, 1922." Did you have such notice published in the newspapers? A I did.

Q And have these pamphlets printed? A Yes.

Q And were they distributed? A Yes.

Mr. Lichtenstein. I will offer these pamphlets in evidence.

Mr. Fallon. I make the same objection I made heretofore, that they are immaterial and irrelevant, and I will ask an exception if they are admitted.

Mr. Lichtenstein. I do not know that it is so important—merely to show the details.

The Court. I will sustain the objection.

Q After this work that you have just spoken of, did you receive bids? A Yes.

Mr. Fallon. I object as immaterial and irrelevant.

The Court. I will allow it. You may have an exception.

Mr. Fallon. Exception.

Q And how many bids were received? A Three.

Mr. Fallon. I object on the same ground.

The Court. I will allow it.

Mr. Fallon. My insistment is, no matter how many bids or negotiations were made, it would be immaterial and irrelevant.

Mr. Lichtenstein. I am not offering it to show the value of the land; I am merely desiring to show efforts made in good faith by the owners of this land for the purpose of disposing of it, and the prices for which actually some of the lands were sold.

The Court. Yes.

Mr. Fallon. Exception.

Q Thereafter did you make any other efforts to dispose of the lands on the railroad? A Yes.

Q What were those efforts? A We arranged for a sale and auction on October 19, 1922.

Q Whom did you hire to do that work? A We employed Joseph P. Day and G. F. Frugazzi to conduct this auction sale for us.

Q Did you at that time do any advertising or cause advertising to appear in the public press? A Yes.

Q And did you at that time cause pamphlets to be prepared and issued? A Yes.

Q Describing the land and the location of it? A Yes.

Q Did you cause maps to be prepared showing the location of the land, such as Exhibit P. 11? A Yes.

Q And is that (indicating) a copy of one of the maps? A It is.

Q Will you tell us, Captain, how much was spent by the railroad company in advertising this land for sale? A At the last auction?

Q At the last auction. A In excess of $5,000.

Q And approximately how much was spent the first time in offering the property for sale? A About $3,600 —in advertising alone.

Q Now, at this advertised auction sale of October 19th of this year, was the property offered for sale? A Yes.

Q And you were there? A Yes.

Q At that sale were any of the parcels shown on this Exhibit P. 11 knocked down? A Yes.

Mr. Fallon. I object upon the same grounds.

The Court. Objection overruled.

Mr. Fallon. My objection will run to this whole line of testimony.

The Court. Yes.

Mr. Fallon. Exception.

Q By the auctioneer in charge? A Yes.

Q The lands marked in red on this Exhibit P. 11, were they cried off at the auction and knocked down to bidders? A Yes.

Q And there were some additional pieces to those marked in red that were knocked down? A Yes.

Q Where were those pieces located—definitely? A Just west of Willow avenue and running through from Willow avenue to Clinton and Grand streets.

Q The lands embraced in what blocks, Captain? A The lands embraced in Blocks 123 and 121—

Q That is 122, isn't it? A 122.

Q And marked in blue on this map? A And marked in blue on that map.

Q That bid, was it accepted or rejected by your company and the War Department? A Rejected.

Q The stock of the Hoboken Manufacturers Railway Company is owned by the War Department—by the United States Government, is it not? A Yes.

Q After the bids were rejected that were received at this public auction sale, did you yourself and your company negotiate for the sale of these lots for a higher price than was bid at public auction? A Yes.

Q And did your company contract for the sale of the lands marked in red, which are shown on this map, Exhibit P. 11? A Yes.

Q I show you a contract for the sale of 219 lots more or less by the Hoboken Manufacturers Railway Company to Henry Frank, Jr., and I ask you if that is the contract executed by your company through your president, with Mr. Henry Frank Jr.? A Yes, it is.

Mr. Fallon. May I ask that my objection be entered as to these contracts as well?

The Court. Yes.

Mr. Fallon. And an exception entered.

The Court. Yes—exception.

Q Have you made a calculation of the average price received by your company under this contract for these lots—considering the lots 25x100? A Yes, I have.

Q How much did it amount to? A I estimate that those 219 lots, we received for them slightly in excess of $2,000 per lot.

Q Have you got an exact calculation? A Not exact —$2,011, I believe it is.

Q And that includes the buildings that stood on the lands? A Oh, yes; it includes everything on the land other than the trestles of the Jaegels-Bellis Company—everything on the lands that we owned.

Q You did not own the Jeagels-Bellis trestles? A We did not won the Jaegels-Bellis trestles.

Q And the contract purchase price offered for that land was the amount named in this contract—namely, $440,550? A Yes.

Q And these lands were subject to assessments for improvements, which are the subject of these appeals, amounting to how much money? A $77,319, as I recall.

Q And this land was sold subject to those assessments, was it not? A It was.

Q I did not mean "subject to the assessments." That $77,319 was to be deducted from the purchase price? A Yes.

Charles D. O'Neal, direct.

Q Now, were the lands marked in green on this map, Exhibit P. 11, offered for sale at auction on October 9th? A Yes.

Q And were there any bids received for the lands marked in green? A No.

Q Above the assessments? A No.

Q Did the auctioneer inform the public at that time of the assessments of the amount of the assessment against each lot marked in green? A Yes.

Q And did he ask for bids of a sum over and above the amount of the assessments? A Yes.

Q And were there any bids received above the assessments of the lands marked in green? A No.

Q Have you since this auction sale made efforts to dispose of the lands marked in green? A Yes.

Mr. Fallon. May my objection also be noted on the same grounds as before stated, that it is immaterial and irrelevant, as to all this line of questioning?

The Court. Yes.

Mr. Fallon. And I ask that an exception be allowed me.

The Court. Yes.

Q And what efforts have you made to dispose of them? A I have tried to negotiate sales or I have tried to get someone to come in and bid on it.

Q Have you been authorized by your board to dispose of the lands marked in green? A No.

Mr. Fallon. I object, in addition to the grounds I have already stated, that any such authority is best manifested by the minutes of the Board of Directors.

The Court. I will sustain the objection.

Mr. Lichtenstein. Cross examine.

Cross examination by Mr. Fallon.

Q Mr. O'Neil, this parcel of land, the sale of which was contracted with to Frank—there were very few of those lots that were involved in this assessment matter? A Not many of them.

Q But very few of the lands described in red on this Exhibit P. 11 were subject to assessments? A Very few of them.

Q Those assessments for improvements were not made against them, but the lots in green and blue were probably in great number of instances which were subject to assessments? A Nearly all of those were subject to assessments.

Re-direct examination by Mr. Lichtenstein.

Q The $77,000 of assessments were on what parcels of land—marked in red? A I do not recall on what parcels, but they included the property shown in red there—$77,319.

Q They all appear upon the assessment maps. That is all, captain.

Re-cross examination by Mr. Fallon.

Q One question, Mr. O'Neil: All of these lands owned by the Hoboken Manufacturers Railway Company which you have referred to, are lands which are not in use for railroad purposes? A No, they are not used for railroad purposes at the present time.

Q And the desire to make sale of them is because they are not necessary to be used for the purposes of your railroad? A Not entirely.

Q I mean, they are not being used, and you have no desire to maintain them for railroad purposes, and that is the reason you want to sell them? A May I tell you just why we are selling them?

Mr. Lichtenstein. That is what he is asking you.

Leo Mayer, recalled.

Q I do not mind your telling me. A We are selling them, sir, because of the very heavy assessment that was placed on this property.

Q Weren't they ever—weren't they for sale before the assessment was placed upon the property? A No.

Q How do you know? A They have not been for sale for the last two years, until after the assessment was placed on the property.

Q Do you know that General Hine, who was one of the Advisory Board of the War Department, which had under its jurisdiction this Hoboken Manufacturers Railway property, had offered to sell not only the railroad, but these lands with it to the City of Hoboken for a stated sum? A I do not know that he made any such offer. It does not appear on our records.

Q You do not know then that this entire property was offered to the City of Hoboken for $3,000,000, do you? A I do not.

Mr. Fallon. That is all.

Mr. Lichtenstein. That is all.

LEO MAYER, recalled.

Mr. Hopkins. There are about 10,000 calculations in that book, and the others are in addition or multiplication of the figures. But the base figure was correct. Those are correct.

The Court. If that is so, why then—

Mr. Fallon. No, it is not so, and we submit that these original papers should go in, because they are really primary evidence of what is contained in this book, also, and that being so, then we can determine ourselves as to why it was they were changed, as to whether they were brought about by any errors other than errors in addition and multiplication and the like. Therefore, we want

the opportunity of examining the original figures, on which the secondary statement is based.

The Court. Of course, this book was not admitted in evidence except as a matter of convenience.

Mr. Fallon. Yes, and that being so these papers should be put in.

Mr. Allen. The original shows, in pencil mark—on these sheets—

(Discussion.)

Mr. Lichtenstein. Well, but we should have some-in the record of what the figures are—

The Court. You propose to have each of these men go on the stand now and testify to these corrections?

Mr. Lichtenstein. Well, they will admit the same thing, if this record is correct. In other words, substituting this record for the other record.

Mr. Fallon. No, I want this. It has been offered and admitted in evidence here a book containing certain figures; that is Exhibit 8. Now, if they want to change those figures, I submit that those changes should be made on that Exhibit 8. Of course, the figures as they were originally there are not in there now, from Mr. Hopkins' statement.

Mr. Allen. There is one book that Mr. Singer has brought, which he testified—whether he marked it or the stenographer marked it, as Exhibit 8, I don't know—it has got X. 8 on it. That book has been kept undefiled, and untampered with, and uncorrected, and that is the book that Mr. Singer testified from. Now, I have no objection to that book going in in its original pure condition.

The Court. Now, how about—

Leo Mayer, recalled.

Mr. Allen. Now, if they want, they may put them in, and they may, if they wish, put the pencil marks on the top of the typewritten marks, and then we will have both sets of figures.

Mr. Lichtenstein. Now, then, let's get the record straight.

(Original book marked P. 8.)

The Reporter. Now, I have marked that with my stamp.

Mr. Lichtenstein. Yes. Now, then, if the Court please, the book which your Honor has we now offer in evidence as the—with this statement, that that book which your Honor now has contains the correction that each and every one of these witnesses desires to make to this Exhibit 8, from the original, without having gone over them and made these corrections, as being corrections which they say are corrections in addition—

The Court. Calculation.

Mr. Lichtenstein. Calculations and so on.

Mr. Allen. Now, if your Honor please, we object to the introduction of this book—

Mr. Lichtenstein. The last book.

Mr. Allen. This last book mentioned for the reason that is secondary evidence, taken from the original sheets which are in existence, and which should be produced.

The Court. Well—

Mr. Allen. There are 39 or 40 sheets in this book. Now, I saw yesterday that Mr. Gaddis and Mr. Morrison had the original sheets.

The Court. Well, I will tell you. Mr. Lichtenstein says he has no objection to letting this book go in, that book and the sheets.

Mr. Lichtenstein. Well, I do not want to have question raised about it. Mr. Allen speaks of secondary evidence. Now, the purpose of admitting the book was to take the place of all testimony.

The Court. A matter of convenience, yes.

Mr. Lichtenstein. Now, we offer this other book as a matter of convenience. And they will testify that they made this book as corrected; in other words, that all of the admissions that were made to Exhibit 8 were made with reference to Exhibit 8 A.

Mr. Allen. Now, are you going to offer those original papers?

The Court. Yes.

Mr. Lichtenstein. I will let you have them.

Mr. Allen. Have them marked, and let them stay in the custody of the clerk.

The Court. These papers are admitted by consent and will be marked Exhibit 8 A and 8 B.

Mr. Allen. Very well.

(Number of large sheets fastened together marked with rubber stamp plaintiff's Exhibit 8 B, constituting the original sheets.)

Mr. Allen. Is that all? Did you have anything you wanted to ask him?

Mr. Lichtenstein. I have the admissions in there.

Mr. Allen. Well, then, I can start cross examining?

Mr. Lichtenstein. I think so, yes.

Cross examination by Mr. Allen.

Q Mr. Mayer, when was Exhibit 8 B prepared? A About—shortly before this case came up for actual trial—in preparation for it.

Leo Mayer, cross.

Q And shortly before the hearing? A Just about a day or two before the hearing.

Q And where was it prepared? A In the office of Mr. Gaddis.

Q Where is Mr. Gaddis' office? A On Newark avenue.

Q Opposite the court house? A Yes, sir.

(New book marked plaintiff's Exhibit A with rubber stamp.)

Q And who was present at that meeting when Exhibit 8 B was prepared? A Well, it was in collaboration with Mr. Gaddis.

Q Mr. Gaddis was there? A And Mr. Morrison.

Q Mr. Singer was there? A Yes, sir.

Q And Mr. Morrison? A Yes, sir.

Q And yourself, you were there? A Yes, sir.

Q And you had on hand printed sheets, of which those from 1 to 38 in Exhibit 8 B are correct copies? A Yes, sir.

Q And you had the assessment—city assessment lists showing the city blocks and the lot numbers and name of the owner and the amount of the assessment? A Yes, sir.

Q You had that on hand? A I do not remember personally seeing that myself. I was not doing so much of it.

Q Now will you look at the figures that have been inserted—the writing that has been inserted upon the sheets that make up Exhibit 8 B, tell us if you can in whose handwriting they are? A I really am not familiar with the handwriting of the different parties.

Q Well, did you see this gotten up? A I did.

Q Who wrote it? A It was either Mr. Gaddis or Mr. Morrison who did the transcribing of the data.

Q Did you or Mr. Singer take any part in the writing? A No, not to my knowledge.

Leo Mayer, cross.

Q Well, now, when you started in and neither Mr. Morrison or Mr. Gaddis had finished writing this first item, and inserted the city blocks and lot numbers and the name and party to whom assessed, and got down to opposite market value of land before improvements; how was the figure 45,900 in the Singer column obtained?

Mr. Fallon. In what column?

Mr. Allen. In the Singer column; how was that obtained?

A That was obtained from our base here on the map.

Q Yes, but when Mr. Gaddis and Mr. Morrison inserted the writing, how did either one of them who did the actual writing happens to put down that sum of money under the Singer column? A We simply referred to a map, and multiplied it by the given number of lots, and allowed it for the corner, accordingly.

Q Yes. Now, will you show me from your map, the very first item, Block 65, Lots 1 to 34? A Lots 1 to 34?

Q I just want to get how you got this up. A Lots what in that block?

Q 1 to 34. A 1 to 34. They are all alike. 34 lots at $1,300 a piece—that is 1, 2, 3 , 4—that would be $44,200. And then the unimproved section, we generally took so-called new streets, and from the corner we allowed usualy one-third of that, it would be $5,200, instead of $5,000.

Q So that the computation that you made in there explaining how you got at the market value of the land prior to the improvements is based upon your first examining your map— A Yes.

Q And seeing what was the base figure of the value of the lot? A Yes, sir.

Q Have you got your map? A Yes, sir.

Q This is your map? A Yes, sir.

Q Where is Block 65 on that? A There it is.

Q In whose handwriting is the 1300 in Block 65 on your map? A In my own handwriting.

Leo Mayer, cross.

Q That is your handwriting? A Yes.

Q Now, the figures in these respective blocks represent your base figure for the value of the lot in those blocks, those respective blocks, prior to the improvement; is that right? A They do, or whatever the condition may be. Now, why, if there was no improvement there, you know, that was the base or market value of the land in that section per lot.

Q So that your map contains your figures? A Yes.

Q Showing your valuation of the property prior to the improvement in that block? A Yes.

Q And you have marked all the blocks? A Every one. All these figures are mine without exception.

Q Now, then, if this is your figure in Block 65, 1300— A Yes.

Q —according to the computation that you first made here this morning, then your estimate of the value of those 34 lots prior to the improvement was $45,400 as your first figure; is that right? A Yes; that should be the figure of that, allowing for the corners.

Q Then by your computation—arithmetical calculation —you get to the figure $45,500 by adding what? A One-third on the four corners. There are four corners there, at $1,300 apiece; that is $5,200. Now, if you take one-third of $5,200, that is $1,400, isn't it. I beg your pardon, no. About $1,800, I guess, or $1,700. There is the figuration. That is $45,900.

Q Then you took less, you took $1,700 instead of $1,-788? A Well, we didn't split hairs on fractions. We made it even figures.

Q Now, do you know whether the respective figures representing lot values prior to improvements in these various blocks on your map—whether they corresponded with the base figures for lot valuation on the other maps of the other gentlemen? A I think it does, yes.

Q Well, don't you know that that was first done before you got together the night that you prepared this?

A Oh, yes. This was done. This was the base upon which to work. This was the base, the plan.

Q So those figures were, then, the result of a discussion which you four men had prior to preparing Exhibit 8 B. and prior to your inserting the items, the prices in the various maps? A It was done through collaboration, yes.

Q And you all agreed— A As to the basic values.

Q Now, had you disagreed before you agreed? A There was some divergence of opinion, naturally, where four men are involved, there might always be a healthy difference of opinion.

Q Wasn't there some healthy difference of opinion between— A There might have been.

Q —between a man of your experience in Hoboken valuations, and, say, Mr. Gaddis'? A There was some difference.

Q There was? A There was some difference.

Q Well, what was that? A Well, sometimes he was much higher than I would care to go on the proposition.

Q Well, what block? A Why, I couldn't mention just any particular place, but the question would crop out in going over a large plant of this sort, you know.

Q He would be high in the hands of the H. O. & I., or the Junction Railroad? A I had nothing to do with the Junction Railroad. I paid no particular attention to that.

Q Take this Lot 65. Who was high there? A What?

Q Who was high there with this Block 65? A Why, I think Mr. Singer was originally a little higher than I was.

Q How much higher? A He had a valuation of $1,400 or $1,500. Then I called his attention to the fact that there were certain impediments there that had to be overcome.

Q What were the impediments? A Why, it was filled up with garbage and things of that sort, over a normal

level, or what you would call the grade. That land would naturally have to be trimmed down again, and you would have to allow something for that.

Q So prior to this conference there was a difference of opinion in the value of the lots in Block 65 between, say, you and Mr. Singer, of at least $200 a lot? A No, not in general, just in this particular—

Q In this Block 65? A It was either $1,400 or $1,500; I do not just exactly recall. But from my own practical experience I knew that was sound, and I knew the real condition. I knew that that land was there and there was an embankment of about four or five feet.

Q Well, you stuck to your figure? A I sure did. I sure did.

Q You got Mr. Singer to change? A I reasoned the proposition like a man in any line of business would.

Q And did he try to reason with you? A Oh, yes. We had our ideas, healthy interchanges.

Q And you won out and had him come over to your way? A Not always, not always; generally.

Q In this case, Block 65? A In this case, yes; I will say yes.

Q And the argument you advanced was because there was garbage on the lot? A Yes. It was a little bit out of normal condition there.

Q Well, what was there about the filling in Block 65? A That had been dumped up with all sorts of refuse. I should judge, generally speaking, about four feet higher than the street level.

Q Well, did it detract from it? A Oh, yes, it would. A man would naturally have to figure he would have to remove that stuff off there.

Q Isn't this filling liable to settle? A What is that?

Q Isn't this filling liable to settle? Isn't it all soft land? A It is meadow lands, yes.

Q Isn't it a fact that it does settle all the time? A Yes, it does.

Leo Mayer, cross.

Q Well, why wouldn't this be an advantage, so that Mr. Singer would have been right and you incorrect? A They kept on piling in there right along. There are not enough dumps in Hoboken and it must be dumped somewhere.

Q In the conditions you found there, didn't Mr. Singer have the better of the argument in contending that it was better to have the fill there because the lot would settle? A No, I don't think so. That was really, as a matter of fact, going on for some years—that condtion.

Q Do you remember any other block at all where the lots were below grade, below grade? A No; that condition goes further up.

Q Well, have you got some other lots in this drainage area, where the lots are below grade? A Yes. Here is one, for instance, on Madison street.

Q Are there any here? A There were some down below, yes.

Q Why were they then valued at $1,500? A Let us see. What street was that on? Adams street. I think that is pretty well to grade now.

Q Well, will you pick out some block which from your personal knowledge is below the grade, say, under water at times, by reason of the fact that there is not any filling, by reason of the fact that it has not got any filling? A There are some lands up here on Madison street, around this section here, 98.

Mr. Fallon. That is Block 98.

The Witness. In Section 2, and around this section here.

Q How about Block 106? Is that land low? A Let me see. That is on Madison street between Twelfth and Thirteenth. Now, I think that is quite up to the normal. There may be a little bit of a depression to it.

Q Then do I understand that there are none of these various blocks below grade? A Oh, yes; there are some.

Q Well, will you point out some? A Right here. These lots. I put a very low value on these lots.

Q Will you mention any other blocks that are below grade, eliminating those that are filled in and up to grade? A Well, I had not in view in making up these valuations, or I had in view in making up these valuations that those particular lots where there was a low valuation stated on that, that they were below the grade there. There were about 94.

Q 94 and 98— A 94 and 98 and 102.

Q And 102? A Yes.

Q Those are the only three blocks in this drainage area— A Than these come up here.

Q —until you get up to the north here? A 36—

Q Until you get to the north of— A Sixteenth street.

Q Those are the only three blocks that are below grade? A At present known to me. There may be others actually.

Q All right. Now, having determined on the base figure of $1,300 per lot for this Block 65; who made the arithmetical calculation which appears on the sheet, Exhibit 8 B? A I think it is Mr. Morrison's handwriting. I am not sure, Mr. Allen. They referred to the number of the lots, and either Mr. Singer or I would cry out and we would check as we went along.

Q Well, did you do the multiplying? A I did it many cases, and probably Singer would take a hand at it as the fancy struck.

Q When the draughtsman who was compiling this first sheet, this first item, Exhibit 8 B, put down $45,000, then somebody had to make an arithmetical calculation, didn't they? A Oh, yes; sure did.

Q And who did that? A I couldn't swear whether it was Mr. Singer or myself or Mr. Gaddis. We took a hand in it.

Q And did you do it? A I did many of them, yes; many of them I did. Then another one would check, you know.

Q And at times one would make the arithmetical calculation and then at other times the other one would? A Yes.

Q Is that right? A Yes, yes.

Q Now, then, take in your column, when it came to your estimate for the sewer— A Yes.

Q —for the sewer benefit— A Yes.

Q —$11,050— A Yes.

Q Who put that down? A When I was called upon to give my opinion as to that sewer I tabulated my own figures and cried them out.

Q You made the multiplication yourself? A Yes, I made all those multiplications myself, called them out to the man who was entering them on the sheet.

Q Then this took place in Mr. Gaddis' office? A Yes, sir.

Q And it must have taken you quite some time to go through all these? A Well, to be frank, I had very little time. I did the best I could. But I guess the whole transaction took us, say, seven or eight or nine days; something like that.

Q And the placing of these figures that took you seven or eight or nine days, those arithmetical calculations, took place in Mr. Gaddis' office? A Yes, sir.

Q When the four of you were present? A Yes, sir.

Q Having started this whole work, you worked on it for seven or eight days continuously? A We had laid off now and then. We didn't work steady.

Q But all you did was each day to go to Mr. Gaddis' office and then you would take your base figure, which you got from your maps showing the valuation of the lot before the improvement, and then you or someone made the calculation, and then that was given to Mr. Gaddis or Mr. Morrison, the draughtsman, to insert these figures

in Exhibit 8 A? A Each man responded to his own call when asked what his opinion was.

Q So that when your column was prepared— A When they asked me, "Mayer, what is your figure on that, what is your opinion?" We gave it as called for.

Q And you gave the estimates? A Yes, sir.

Q Now, take this first item, the Rebecca Babbitt plot, Singer's figure was either $1,400 or $1,500 per lot as his estimate of the original valuation of the lot in that Block 65 prior to the improvement? A But he agreed with us after—before these base values were put on this sheet. All that had been gone through and thrashed over, so that it made it a simple matter in arranging this sheet. This sheet was not changed by Mr. Singer.

Q No. But while you had the original difference as to the valuations of the lots in the respective blocks in the City of Hoboken, you had all gotten together and ironed that out, and utilized them and made a uniform figure? A Oh, yes; we had to do that.

Q You had to do that? A Yes, sir.

Q Why did you think you had to do that? A Because we had to have a sound sensible reason for them. We could not throw any old figure in there and say this land was worth this amount and that. We had to take the basis of the market, what that land was actually worth in the open market, what it had been held for, what experience taught we might have gotten for it. In an actual transaction you might have to either shave or—

Q Why couldn't Mr. Singer's original estimate have been multiplied by the number of lots and put in that column as his value prior to the improvement? A Well, to be frank with you, I gave my best information possible of the conservative valuation on that, and if he disagreed with me I tried to reason it out and tried to prove to him by so many facts and figures that I was right.

Q Then in this particular instance that you are speaking of you caused Mr. Singer to substitute your opinion of the value of the lots for his? A Not in every case.

Q In this? A Probably I may have some influence with him on that ground of the extra filling.

Q Not probably, but with this one item, Lots 1 to 34, in Block 65, you have said that his original base figures was either $1,400 or $1,500. didn't you? And yours was $1,300? A I think that was his conclusion.

Q And yours was $1,300? A Mine was what you see there. Those are my figures.

Q Yours is $1,300, isn't it? A You see, this is the basic.

Q And Singer's was $1,400? A That is, he had an opinion that that land was worth $1,400 before we actually got into serious consultation.

Q And you got him to substitute your opinion for his original opinion? A I showed him where there was a discrepancy.

Q And thereby got him to change his original estimate? A As a real estate man, he was able to see with a little enlightenment, like anybody also would.

The Court. I suppose the fact is that Mr. Singer yielded to his judgment; isn't that so?

Mr. Allen. I do not know what the facts are. I want to find out what they are.

Q Now, then, how about Mr. Gaddis' original opinion, his original estimate of base value of lots in Block 65? A I don't remember Mr. Gaddis' very well.

Q Was he higher than you? A I wasn't there all the time.

Q Was he higher than you or lower than you? A Well, Gaddis' was inclined to be higher.

Q Well, did you get him down? A I reasoned out that proposition. I took the concrete bases there, the same situation.

Q How much did you take Mr. Gaddis down? A I guess if he concurred he must have concluded the same way.

Leo Mayer, cross.

Q Did you take him down— A What?

Q Did you take him down and show him the lots in Block 65 in order to get him to come down from his higher value to your lower value? A No; Mr. Gaddis knows as much of that section of the country as I do. He is down there as often as I am.

Q Did Mr. Gaddis change his original opinion? A I don't remember; I don't recall, really.

Q Well, you said he was higher than you. A Well, if that was the case he must have. We concluded on common ground.

Q Now, we will take Mr. Morrison. Was he higher than you in his orginal determination of the value of the lots in Block 65? A I don't remember Mr. Morrison. I didn't meet with him very often.

Q You didn't see much of him? A Well, he was working on some other matters.

Q Now, when they came to estimate the extent of the benefits for the different improvements, then when they were preparing your column they would call out for your estimates? A Yes.

Q And you would make it? A Yes.

Recess until 2 o'clock P. M.

AFTER RECESS.

LEO MAYER, resumes the stand.

By Mr. Allen.

Q Now, your base figure representing the estimate of the amount of benefit that a lot 25x100 received from the sewer construction was $325? A It was.

Q Where did you get that from? A Why, I figured that was a reasonable amount that any reasonable man would expend in the making of an improvement of that kind—answer the purposes.

Q That is what you figured? A Yes.

Q Did you take into consideration the extent that lot was enhanced in value by reason of this sewer construction? A I took into consideration that it would be enhanced to that extent.

Q Where did you get that figure from to that extent? A I figured that an improvement of that kind, that amount, the land would stand it, because it would enhance the value—it would make it permissible for him to dispose of the lot.

Q Was that based upon any fact or facts—set of facts—or was it just a figure that you took? A No, of other lands of that nature that already had such improvements throughout the city.

Q Do you know of any one case in your experience where a lot was sold prior to a sewer improvement and then after the sewer improvement was sold for $325 more? A We had on Jackson street some years ago, between First and Second street—we sold six lots at seven hundred and some odd dollars at public auction sale and afterwards when the sewer was put in there those generally brought $1,100 to $1,200.

Q $700? A $750.

Q And some of them sold for $1,200? A $1,000 to $1,200.

Q Those that sold for $1,200 had not enhanced in value to the extent of $350? A Yes; and there were some on Jackson street between Third and Fourth street that were sold for $750 and re-sold for $1,100—305 and 307 Jackson—they were owned by myself.

Q How long ago was that? A That is some years ago.

Q Twenty years ago? A Well, I should judge about that time.

Q Had you any information of any like period than 20 years ago? A There were some lands similiarly sold

on the southeast corner of Jackson and Fourth streets; there were three lots sold by Abercrombie to Martin C. Jackson.

Q When was that? A That was in November—that was about five months ago—for five thousand dollars.

Q The lots were sold five months ago? A Yes—those garages.

Q Had there been a sewer? A A sewer.

Q You do not understand my question. Can you point to any instance in your experience where a lot or lots were sold before there was a sewer constructed on it? A Before it was constructed?

Q Yes, before a sewer was constructed—then after a sewer was constructed were later re-sold?

Mr. Lichtenstein. What lots?

Mr. Fallon. The same lots.

The Court. Before and after.

A I have not recently done so; no, sir. I have in mind one on Sixth and Grant streets—between Eleventh and Twelfth—that I sold, and they have not been re-sold since.

Q I wanted to know if you knew of any instance or instances where a lot or lots were sold prior to the construction of a sewer—do you of such in all your experience—and then were re-sold after the sewer and constructed? A The only case of a parallel nature that I know of would be the Shilling lands on Grant and Fifteenth streets.

Q When were the Shilling lands sold prior to the construction of a sewer? A Not prior.

Q Mr. Mayer, you cannot talk so much today. Now, won't you kindly pay attention to my question. I will put it to you again. In all of your experience as a real estate operator, can you tell us of some instance where a lot was sold without a sewer improvement prior to a sewer being there, and then after a sewer had been constructed the lot was sold? A Not in recent years.

Leo Mayer, cross.

The Court. He says in all your experience.

A I am telling you about those Jackson street propositions.

Q You have to go back 20 years? A Yes.

Q So that in the last 20 years you do not know of any instance where a lot was sold before a sewer was constructed and then sold after a sewer was constructed, do you? A I do not remember it.

Q Now. in your entire experience, going back prior to 20 years ago, do you know of any instance where a lot before sewer construction was sold and then after sewer construction the same lot was sold? A Yes; I know of cases like that on Monroe street between Sixth and Seventh streets.

Q Just tell us where they were? A That was on the west side of Monroe street between Sixth and Seventh— Huertla to Pierro. That was one lot there sold for $750.

The Court. Before the sewer?

The Witness. Before the sewer.

Q Now, what kind of sewer was built? A Brick sewer.

Q Nothing similar to this? A Well—

Q No piling, no foundation? A Yes; it had a piling. They always put a piling under those brick sewers.

Q Do you know whether it was a sewer similar to this? A It was and ordinary three-foot sewer.

Q Nothing similar to this sewer? A It was not a concrete sewer.

Q What was that lot sold for after the sewer? A $1,100.

Q To whom? A Michael Pierro.

The Court. That was $350?

The Witness. $350.

Leo Mayer, cross.

Q So that if in your entire experience you knew of one—you knew of but one instance where a lot had been enhanced in value by reason of the construction of a sewer, and in that one instanse the enhancement was to the extent of $350—where did you get your $325? A I have one instance on Jackson street between First and Second, I am speaking of—Jackson street.

Q Do you know of some other instance, going back again 20 years? A Jackson street, between Third and Fourth streets.

Q When was that sold? A That was sold about 16 years ago.

Q And what was the lot sold for before the sewer? A $750.

Q And after the construction of a sewer? A $1,100.

Q Will you give the names of the persons in that case? A That was from myself to Lugasch and his son-in-law—I do not remember the name.

Q You bought the lots? A Yes.

Q And afterwards sold them to Lugasch? A And Little.

Q Was it sold subject to the assessment? A I got rid of them before—that is I bought the lots then and after the assessment was made—

Q You sold free and clear for $1,100? A Yes.

Q So that the enhancement for even that kind of a sewer represented $350? A About that, yes, sir.

Q So those are the instances that you point to that you have knowledge of that represented an enhancement way back in those days, of twenty years ago—

The Court. Sixteen years ago.

Q —sixteen years ago—with that kind of a sewer, to the extent of $350? A Yes.

Q On a $750 lot? A Yes.

Leo Mayer, cross.

Q If that is the case, where did you get your $325? Why didn't you take $350? A Well, I figure that as a reasonable amount. In former years, to my knowledge, while I was engaged in the sale of this land—in the experience of many years ago, the ordinary sewer construction of a sewer in those streets like Madison street, Jefferson street, Monroe street, when they opened those streets from Second to Seventh street, we generally paid for the sewer; that I have knowledge of.

Q The land paid for the whole sewer? A Yes.

Q No part of the cost of the construction was placed on the city at large? A No, not to my knowledge; I do not think it was.

Q So that in the olden practice in the City of Hoboken, where the sewer was constructed, the lands benefited within the drainage area of that sewer paid for the total cost and no part of that cost was placed on the city at large? A Except at the intersection, in the corners, I imagine the city would pay its proportionate share.

Q In your column then, these figures that were written down in pencil—in the column on Exhibit 8 B—these figrues that were written down in pencil by either Mr. Morrison or Mr. Gaddis, were the figures that you gave them? A Yes; they were the figures that I gave them.

Q What did you do with your original calculations? A I have them here. I just formed a scale; that was my scale.

Q Who did the multiplying which was required in a great number of instances? A In this instance here—we did not require any multiplying here. A lot for instance $325—two lots $650, and so on. I made a scale like.

Q You made your compilation from the calculation which you had made? A A scale here, yes.

Q Is this the scale? A Yes, that is the rough scale.

Q Which you used in Mr. Gaddis' office when these figures were prepared? A That saved the continuous multiplying.

Q What does this scale show? A For instance, one lot would represent $325, three lots $975, two lots $650. Thirty-two lots would be double the amount of six-
10 teen. If it was thirty-four, I did not carry it out to seventeen—I simply added the additional lot.

Q So what you did to facilitate the preparation of Exhibit 8 B was to take and prepare a scale? A Yes.

Q One lot with your base figure opposite, $325? A Yes.

Q Two? A $650.

Q Or twice your base? A Yes.

Q Three lots would be three times your base? A Yes, and so on.

20 Q And you did that down to sixteen lots? A Yes.

Q Which made it $5,200? A Yes.

Q Figured at thirty-two lots would be twice the $5,200? A No; I would add another $325 if it were thirty-four lots and double it that way.

Q Now what is in the second column? A Now, that is paving.

Q And there you put down— A The same system.

Q Opposite one, $325, which was your base? A Yes.

30 Q And you did that all the way down opposite the numbers one to sixteen inclusive? A Yes.

Q So that opposite sixteen for street paving you had $3,600? A That is the idea.

Q And with sidewalks? A The same system.

Q Opposite one for lot you had $50 representing your estimate of the benefit for the sidewalk one lot received? A Yes.

Q And then you graduated that down? A Yes.

Q According to the numbers opposite them, until
40 sixteen has $800 opposite it? A Yes.

Leo Mayer, cross.

Q And for connections you did the same thing? A The very same thing.

Q This is the sheet which you used? A Yes.

Q This is the original tabulation of figures? A Yes.

Q Now, then, if you used this schedule showing the extent of sewer, paving, sidewalk and house connection benefits and they are tabulated for one lot, two lots and so on, down to sixteen lots, all of them being uniform— A Yes.

Q —so that sixteen is just sixteen times one— A Yes.

Q —you then considered all the lots in this drainage area 25x100—that these base figures would apply respectively to them? A Yes, if it was a uniform lot. If it was different I would take—

Q Yes, and—

Mr. Lichtenstein. Let him finish.

A If it was a shorter lot or larger lot I would measure the general area and then charge my key for that; thirteen cents for sewer, eight cents for paving.

Q So then these figures which you at first prepared, you applied them to a uniform lot of 25x100, or to the corresponding area of any particular lot? A Yes.

Q It was to be uniformly applied? A Yes.

Q Then these figures, $325 for sewer, $225 for paving, $50 for sidewalk and $45 for house connection, were arbitrary figures that you in your judgment selected? A Yes.

Q And applied to the various lots—uniformly so? A Yes.

Q And you did that up in Mr. Gaddis' office? A Yes.

Q During these eight or nine days while you were preparing this column of figures? A Yes, so far as this scale is concerned I did it at home. That error I discovered the other day—he had Singer's figures mixed in with mine in the rush. In that way I did not notice it until yesterday.

Leo Mayer, cross.

Q Now you noticed yesterday that there were as in your column of figures? A I did, yes.

Q In fact, under my cross examination that was revealed in one instance? A Yes.

Q So then after we adjourned yesterday noon, did you go to Mr. Gaddis' office and work there in correcting these figures? A I did, for the purpose of making all these sheets here conform.

Q How long did you work on that thing, correcting the first set of figures? A I started in there—I guess I got through last night comparing each and every one of these figures, I guess it must have been around about a quarter of twelve.

Q I see. A There are so many of these figures you know, that they are really confusing.

Q Now, Mr. Mayer, on page two of Exhibit 8—

The Court. The original book is 8; mine is 8 A and the sheets are 8 B.

Q Taking Exhibit 8, the original book, did you discover yesterday an error in your estimate as it there appeared in Block 87, Lots 17 to 32? A Page 2?

Q Yes. A Yes.

Q Did you discover what was your original estimate as to grading and paving of Lots 17 to 32—was it not $4,000? A Paving and grading? No; there has been no change made here, Mr. Allen.

Q I withdraw that question. A That is Mr. Morrison's figure.

Q Take in Block 64, Lot 3. A Yes.

Q You discovered an error there? A Yes.

Q Your original estimate was "nothing," was it not? A No, my original estimate was $200. Of course, by this sheet it appears "nothing" but I figured that every person got a benefit and should be taxed accordingly.

Q Now, I show you the original sheet contained in 8 B, Lot 3, Block 64. A Yes.

Leo Mayer, cross.

Q There your estimate appears to be "nothing." A That is an error then. That is why I corrected it.

The Court. Was that an error of judgment or a typographical error?

The Witness. Not an error of judgment, no.

The Court. A typographical error?

The Witness. It must have been.

Q Who made the typographical error? A Whoever transcribed the sheet.

Q This is pencil-marked. A The person who did the writing. Everybody got a benefit, but it was only the degree to which he got it.

The Court. That was an error on transcription?

The Witness. Yes.

By Mr. Allen.

Q Well, now, on page 5 of Exhibit 8. A Page 5?

Q In Block 91, Lots 18 to 34, Hoboken Manufacturers Railroad Company, did you make a change there as to the extent of amount of the sewer benefit? A That was an error also, the $4,825 was mine—oh, no, $5,225, I mean to say, Mr. Allen.

Q What was your original estimate? A It was 51—you see that was Mr. Gaddis' page.

The Court. Which one was this; so we get it right?

The Witness. Block 91, Lots 18 to 34.

Q Lots 18 to 34, Hoboken Manufacturers Railroad Company sewer benefit? A Yes. Now, I will explain that to you, Mr. Allen.

Q Well, just— A Yes, I want to explain that.

The Court. Well, let's see; what was your original figure?

The Witness. That is an entire transposition of the figures. You see the figures there $5,225, you will note by my key. Mr. Gaddis was 51, and Mr. Singer's was 4675. Now, you see they got Singer's figures into Gaddis' and they got Gaddis' figures into mine—

Q Well, during this work of yesterday, did you put down as your estimate of the sewer benefit, $5,525? A $5,525—the full benefit of sewerage for those lots, the entire lot.

Q Now, I show you in Exhibit 8 B, Block 91, Lots 18 to 34, Hoboken Manufacturers Railroad Company, it is $5,100 there? A It could not be there, because there is my base.

Q It is there, isn't it, 5,100? A Yes.

Q Now, you mean to say that when you compared the $5,100 with this— A Base.

Q With your arbitrary base on your schedule— A Yes.

Q Which you prepared and from which you are now reading? A Yes.

Q Or to which you are now referring? A Yes.

Q That the amount of $5,100 will not dovetail with that schedule? A No, it will not.

Q And so you changed it last night? A Yes. You see these Lots 52—17 lots—would make it $5,525.

Q But it is a fact that when these benefits of sewerage and paving benefits were called out in your column, you were the one that made the arithmetical calculations and gave the amount to the person who wrote these down; and you are not sure whether it was Mr. Gaddis or Mr. Morrison? A No. You see, here it is, $5,100, do you see? My $5,525 should go there. Singer's should go $4,675 there, you see and there is where the things came out. They got it in the wrong column.

Q Ha, ha. A Yes.

Mr. Lichtenstein. You need not be so—

Mr. Fallon. Oh, every time there is an answer that Mr. Lichtenstein does not like, he is objecting—

Mr. Lichtenstein. Well, he is explaining it. His explanation is all right.

Mr. Fallon. Well, it is against the scrivener.

Mr. Lichtenstein. Yes, that may be, the scrivener.

The Court. It seems to be apparent that it is a transposition.

A Yes, just figure it yourself.

Mr. Fallon. I am bad in figuring when it is in your interest.

A Oh, well—

By Mr. Allen.

Q Now, take on page 8, Block 99, no, block— A That is right, Block 99.

Q Block 98. A No, it is 99, isn't it, Mr. Allen?

Q Yes, 99 it is—Block 99.

The Court. William Seafar?

Q William Seafar, one lot—oh, no, I want to go up above that—1 to 12. A What block, Mr. Allen?

Q One to 12 in Block 99? A I see that is wrong also.

Q Did you make a change there? A I simply made it to conform to my rightful figure, my base.

Q That was $3,000? A No, my estimate was $3,900; my key shows it.

Q Well, now, this is not a case of transposition of the different estimates of different men who got together and prepared this arithmetical tabulation referring to Exhibit 8 B? A Well, you see that is very indistinct there. You can't really—you see all these twelve lots, at $300. There are twelve lots at $300. Why should I come in at

any different estimation for an entire new sewer, when I was changing $300 for benefits?

Q You should not, but in the hurry of getting up an arithmetical tabulation, I can conceive where mistakes could be made as to figures. A Oh, yes.

Q Yes. A Yes.

Q So that when you went over your—the figures in your column, yesterday, using your base, that you have with you today, you discovered an error in the $3,000 in this one instance, and so then, during your work last night, you changed that to read $3,900? A Yes, it was proper. I wanted to make the thing jibe.

Q You wanted to make the thing jibe? A Yes.

By the Court.

Q The error you discovered was an error of transcription? A I suppose in calling out, he got the wrong number.

Mr. Allen. Well, that is—

Mr. Lichtenstein. It appears to be indistinct.

A It appears very indistinctly there. It may be that the girl in copying it may have taken one—

By Mr. Allen.

Q Well, now, let's see; what was the method under which this list was prepared? When they came—when they were working on your column, and it came to this item, Lots 1 to 12 in Block 99, and figure $3,000 was placed down here, representing the extent of the sewerage benefit for those lots—

Mr. Fallon. Under his column, in the Mayer column.

Mr. Allen. In the Mayer column.

Q (Continued.)—Do you recall whether or no it was you that made the mistake in the arithmetical calcula-

tion or whether it was the man who listened to your voice and wrote down the figure on the paper? A I could not have made the mistake, for I had no such figure to conform there, because none of my figures ran in the $3,100 column, so I could not very well have made that mistake. It may have been either that he did not distinctly catch my $3,100, or it may be that the transcription was wrong.

Q Well, of course, you could have put the blame on him, or the mistake might have been made by you? A Oh, it could not have been made by me. I am very frank to tell you, for there was my base; it was a very flat base. There was no $3,100 dollar figure in that column. If there had been a $3,100 dollar figure in that column, I might have caught it there and read it off that way, but I did not.

Q So that the reason you are sure you did not make the mistake is that there is nowhere in this space, the schedule to which you are now referring, of yours, nowhere there, does there appear the figure of $3,000? A All except in the sewer. That would be for the 14 lot, and would not be for the No. 12 lot. You see, you take the 14 lot there—

Q So that you applied this arbitrary figure opposite the number of the lot in each instance and therefore you think you could not have made a mistake? A I could not, no; because I thought this all out before.

Q And having prepared this tabulation which you intended later to fit—throughout this improvement, having this figure before you, you feel that you could not have made a mistake? A No.

Q And it had to be the man who listened to you? A Yes.

Q Who wrote down the figures? A That is right, yes.

Q Take Block 152, Lots 2 to 7, the Bowling Green Storage & Van Company? A What page is that?

Leo Mayer, cross.

Q Page 11. Did all of you men determine at the time you were in Mr. Gaddis's office, preparing this tabulation, of figures, that the market value of those lots before the improvement was $11,400? A Did we all agree to it?

Q Yes. A I do not see how I could have agreed to it, for it was not my market base. It was an error.

By Mr. Allen.

Q Now, when the original figures were prepared in Exhibit 8 B, and there was written down, not in pencil, but with red ink, which would more— A Conspicuously?

Q Conspicuously particularize. A Yes, sir.

Q And there, each one of the four of you, in your respective four columns as to the value of property and before improvements, of those lots, 2 to 7, in Block 152, assessed against the Bowling Green Storage & Van Company, estimated that the value was $11,400? A That was based on the figure of those lots—these are alien, these lots. Now you see, these lots here—now, there are only five lots in that block. If you will take our base, Block 152—

Q Well, now then— A I will just show you. You see $1,800. You see these six lots, and then you plus by 50 per cent., and then you get your answer.

Q Oh, I know— A And then you take five lots, five times 18 is $9,000, and then the 50 per cent. on the $1,800 is $900, making it $9,900. You see these lots right in there—

(Whispered discussion.)

Q Now, Mr. Mayer, when you were dealing, making your arithmetical calculations on your base as to these last mentioned lots, you determined each and every one of you that the valuation of those lots was $11,400? A On the basis of six lots, yes.

Q That is what you did? A On the basis of six lots, yes; that is what I did.

Q And you did it on the basis of six lots? A That is on the basis of six lots; yes, sir; basis of six lots.

Q Now, then, yesterday in checking up your figures, do I understand that you found out that there were not six lots? A Were not six lots, only five lots.

Q And then you made your multiplication over again? A To make it conform to the right proof.

Q So that in that instance you made your change just by way of a mere arithmetical calculation, making the change by reason of the fact that you discovered that there were only five lots instead of six lots? A Yes, sir.

Q In other words, you just eliminated the base figure that you have of one lot? A Yes, sir.

Q Now, take on page 15, Block 106, Lots 1 to 16, assessed against the Gatty-McQuade Company. In your column did you not originally estimate—

Mr. Fallon. Of Exhibit 8.

Q In your column of Exhibit 8, did you not estimate originally that the benefit from the sewer construction for those lots was $3,475? A That was an error. I personally marked here in pencil so as to insure the correction of it—$325 means the full base. The total should be $5,200 and not $3,475. That is my own notation here.

Mr. Lichtenstein. What block are you speaking of?

The Witness. One hundred and six.

Mr. Allen. Lots 1 to 16.

Q Now, in the original estimate made in pencil in Mr. Gaddis' office, Exhibit 8 B, your estimate of the sewer benefits for those lots was $3,475? A It was an error.

Q As it appears on Exhibit 8 B? A Yes, that is an error.

Q But didn't you originally put it there? A No; I did not.

Q Where did that figure come from? A I don't know where they got it from, because I didn't give it to them, because it was not my basic figure for that number of lots, and I couldn't give it to them.

Q Well, did you give out these figures in the column under Mayer? A Yes.

Q Or did they make them for you? A No, I tell you. They referred to the block number, then they referred to the lot number, then they referred to the name, then they referred—we naturally had the number of lots in the lot column, and I went to the map to see what improvements existed, if any were there, and then I applied by base. I couldn't make a mistake in that.

Q Now, what was done in this instance. When you were preparing the Mayer column to show the estimate for sewer benefits for Lots 1 to 16 in Block 106, how do you account for of there appearing in the original papers, Exhibit 8 B, the sum of $3,475 under the column "Mayer," representing the amount of sewer benefit for those lots? A It was a mistake of the scribe.

Q You put that on the other man? A I certainly do, because I couldn't go against my own key base.

Q Didn't you write it down, or didn't they write it down as you called it out? A I didn't always look at them.

Q What figure did you call out? A I called out $5,200, my straight base figure for the lots.

Q Do you think if you called out $5,200 that anybody could mistake that and think that it sounded like $3,475? A I can't account for that any more than what I say. I told him $5,200, and $5,200 it was; and if they put down anything else I am not bound by it.

Q There is no mistake in transcribing that; there isn't anything like $5,200 there. A I called out my base. I couldn't go against my base.

Q Did he know what your base was? Did you do the multiplying? A No; I did that myself.

Q Did you call out $5,200? A I certainly did.

Q Do you remember that? A In every case I had little difficulty where there was a flat figure in giving it.

Q How near was this man who was writing this down to you? A He might have been about as far as from me to that stand.

Q Well, $3,475 sounds entirely dissimilar and unlike $5,200; doesn't it? A That doesn't alter the question as far as I am concerned. If I told the man to write $5,200 and he saw fit to put $3,475, if his hearing is not perfect, it is not any concern of mine.

Q Well, has the man got defective hearing? A Not to my knowledge; I couldn't vouch for it. I have only met Mr. Morrison in the last few weeks.

Q Would you say $5,200 and then would he write that or did he keep his mouth shut, or did he repeat it? Would you say $5,200 and then would he repeat that or did he keep his mouth shut? A He simply put down the figures. He didn't call them.

Q He didn't go to that— A Not to my knowledge, no.

Q Why didn't you insist upon him doing that to see that he got the figures correctly? A I thought he could understand plain English when I gave it to him. I thought $5,200 was very distinct.

Q So when you checked this up yesterday with your base you found numerous errors, didn't you? A I found quite a few errors. There is no question about that.

Q Quite a few errors? A There is no question about that.

Q And they are all mistakes and errors of arithmetical calculation? A No; I wouldn't say that. Most of them were transcriptions, and there were a few got wrong like in this case, I suppose, and a few other mistakes in ad-

ditions where there were less lots or more lots than were given.

Q Now, Mr. Mayer, take Block 118, Lots 10 to 12, assessed against the Hudson County Railroad? A Yes, sir.

Q Did you make a change there yesterday? A Yes, sir.

Mr. Lichtenstein. What block is that?

The Witness. Block 118.

Q You changed the original estimate for sewers from $901 to $215; isn't that right? A Yes.

Mr. Lichtenstein. What is that?

The Witness. That is this North Hudson County Railroad.

Q Why did you make that change from your original figure? A That was also an error.

Q Well, what kind of an error was that? A That was also an error that he made in transcribing, in all those lots; that is the embankment where the North Hudson County Railroad runs.

Q I know. But the original figures under the Gaddis column were $215? A Yes.

Q And under the Singer column it was $762? A Yes.

Q And under the Mayer column it was $901? A Yes.

Q And the Morrison column was $215, the same as the Gaddis column? A Yes.

Q Now, then, didn't you at the time Exhibit 8 B was prepared, when it came to interrogate you to find out what sewer benefit you gave those lots—didn't you give them $901? A Not that I remember.

Q What would $901 be? What would that represent? A I don't know what that would represent. That is a figure that is much higher than the various assessments. I certainly would not—

Mr. Fallon. Would not what?

A (Continuing.) Would not exceed the benefit of the improvement to the lot.

Q Well, now, do you recall that you did not answer $901? A I am pretty sure I did not.

Q Where would that figure come from? A I don't know myself.

Q Well, where would Mr. Singer's figure of $762 come from? A I don't know. Mr. Singer must have had his own way. He would have to answer for that. I couldn't answer for him. I don't know what Singer would do.

Q Well, this is in your column? A I know it is in my column. It looks like 100.

Q You think that looks like 100? A Well, it is not a very distinct 9.

Q You and Singer were the two high men; you topped Gaddis and Morrison every time? A I was the high man.

Q And those would be low at $215; Singer next high, $762; and you higher still? A Yes.

Q Now, isn't it a fact that when you made up these figures on 8 B, you took into consideration a certain area and applied it to your base and got the figure of $901? A Now, let me see if that would work out. What is the area?

Q I do not know the area.

Mr. Lichtenstein. Get it right from the map, Mr. Mayer.

The Witness. What is the number of that lot?

Mr. Allen. It is 10 to 12, in Block 118.

The Witness. Now, I figured for the first lot, using the full base of $325, then $300 based on the area of the second lot, and for the third lot $189.50, that gives you the sum total of the three. Then take 25 per cent. of that, makes it $203. The first lot,

using the base of $325; the second, $300; the third lot, $189.50. That would make a total of $814.50. Now, then, taking 25 per cent. benefit of that $814.50 would make it $203.12. I have $215 down there. I suppose I figured that.

Q Now, originally you figured this up, didn't you, Mr. Mayer, when you gave the figure $901 representing the extent of the benefit for Lots 10 to 12, as appears on 8 B—did you not take your base figure, applying it to those three lots, and inasmuch as one is shorter than a lot 100 feet in depth, did you not arrive at $901 and actually give that out as your figure? A I may have done that.

Q As an arbitrary figure, without then taking into consideration that something ought to be eliminated from those lots? A I may have done that.

Q Then yesterday who was it, if anybody, that called your attention that something should be taken from those lots by reason of some trestle or embankment or something of that sort? A In going over all these figures here I had the advantage of the map in front of me. I also made it my business to study an insurance map or atlas, and then I came to that conclusion.

Q Who was it that called your attention— A What is that?

Q Who was it that called your attention to the trestle or embankment or something of that sort? Mr. Gaddis? A No, no. In studying the map, I noticed that on the location of Fifteenth street.

Q Didn't you, when you came to this map and looked at Block 118—nothing appears there? A No.

Q Didn't Mr. Gaddis stand there and draw his finger down there like that? A I don't remember that.

Q You didn't see him do that? A No.

Q Did you hear me ask him to take a back seat and not do it? A I didn't pay much attention to Mr. Gaddis. I haven't paid much attention to him, either.

Q If you merely looked at the assessment map, Block 118, and took Lots 10 to 12 in that block and multiplied that by your base, wouldn't you get about $901? A Yes.

Q All right. Then in this one extension that is a typographical error, is it? A No; you may not say that, no.

Q So that in this one instance, as to Lots 10 and 12, the situation is this, is it not—there where you were making up this set of calculations, working with your base, having then before you the assessment map, which did not indicate any trestle or anything to be cut off of these lots, and taking them in their entirety, you then estimated in an arithmetical, arbitrary way, that the benefits that those three lots received for sewerage was $901? A That would be the arbitrary figure.

Q And that represented your figure then? A Until I examined the map.

Q Until yesterday when you were all carefully checking this matter up and going over each and every one of your figures? A I wanted to correct any errors there might have been in it in order to get it perfectly correct.

Q You did not go down and examine the premises yesterday? A No.

Q You did not have time for that? A No.

Q Then you do not know of your own knowledge, what portion of these three lots is covered by any trestle or embankment or should be subtracted from the total area? A I know that neighborhood very well. I travel up and down that road frequently.

Q You do not know it any better than you did when you originally prepared Exhibit 8 B? A No, but I am telling you, in going over all these schedules and the map, I noticed where the error had been made.

Q Is it a fact, Mr. Gaddis called your attention to this yesterday? A No.

Q Who did call it to your attention? A My own self. I went over each and every one of these items and

took this map, and I took the map—in addition—to make sure—

Q You did not examine the land yesterday, did you? A No.

Q How did you get at your figure of $215 yesterday? A I am allowing for the benefits, I consider that that trestle there and the embankment over which it goes is a detriment to the property and it cannot be used—it is only one-fourth.

Q Isn't this $215 a mere arbitrary figure? A A mere arbitrary figure as far as all the rest of those base figures are concerned.

Q And when you attempted to make an arithmetical calculation here in the court room today to base your $215 figure to which your original figures are now changed in this respect, your computation brings you $203.12? A I guess I figured that other base accurately.

Q Isn't your calculation made in the court room today $203.12? A Yes.

Q So the $215 is a mere arbitrary figure that you determined upon yesterday when you went over these original figures? A Considering the conditions of the land in question and the benefits derived there.

Q Mr. Mayer, will you look in your book, Exhibit 8, say on page 38, for example, in Block 6—seven lots of the New Jersey Junction; are you familiar with the location of those lots—Lot 7 in Block 6? A What number—Block 7?

Q No; Block 6, Lot 7. A I would have to refer to the map, I guess.

Q Well, just look at the map.

The Court. Newark and Jackson.

Q Are you familiar with that location? A It is on the north side of Newark street.

Q Yes. A This is Jackson. I know that location, yes. This is where the Davis Baking Powder factory is.

Leo Mayer, cross.

Q In your opinion, did Block 7 receive benefit from the construction of that sewer? A I think it did. This is the sewer (indicating). I do not see why it did not get a benefit.

Q You think it did receive a benefit? A I should think it did receive a benefit.

Q And you would apply this figure to that? A Yes.

Q Is your same answer for Lot 8 in that block? A Yes.

Q And the same for Lots Nos. 9 to 14? A Where is that?

Q In the same block. A I do not see any Lot 9 unless it is further over. This is railroad yard in here.

Q Well, take Blocks 9 to 14—well, let me ask you this general question: From your examination of the lands within this drainage area, do you believe that every lot abutting on a street where the sewer has been constructed has received some benefit? A I do.

Q Take the case of where the lot had no sewer whatsoever in front of it before the new sewer was constructed; do you believe that that lot and those lots abutting on the new sewer has and have received a benefit? A I do.

Q And do you, where there was an old sewer replaced, believe that all the lots abutting on the new sewer that replaced the old sewers received some benefit? A I do.

Q And in the case of the new sewers where there was no sewer before, do you believe that your base figure should be arithmetically applied to all lots abutting upon the sewer? A I do.

Q And inasmuch as the lots are uniform and possess similar characteristics, do you think by applying the base figure that that method would as near as it is humanly possible, fix the benefits that the lots received from the sewer construction? A If they were right fronting on that sewer.

Leo Mayer, cross.

Q Fronting on that sewer. Now, take the case where the lots front on a street that originally had a sewer, then the new sewer has been built to replace the old sewer—I think I understand you to say that all of those lots have received a benefit? A Yes.

Q Now, how do you believe that your base should be applied where the new sewer has replaced the old sewer? A I believe that where a new sewer has replaced the old sewer, if this old sewer was functioning it ought to be at least 50 per cent.

Q Take half off your base? A Yes, sir; that has been my reasoning throughout this book.

Q Now, suppose the old sewer was not functioning and had sunk so that it could not carry off the sewage, so that the new sewer was necessary, not for the purpose of giving some improvement to it, but for taking sewerage, because the old one did not function, how then should your base apply? A When the functioning ceased to act as such and therefore the new sewer should be built—it should be made to bear the full price.

Q The full base? A Yes. If it does not function, you have no sewer. That is plain enough, in my personal estimation.

Q Now, then, one other class. Take ones that do not abut on the street, where the sewer has been laid, but the sewer has been constructed up to the crossing of that block, so that the owners of the lots may have built a sewer from in front of their lots down to the corner and connected the sewer, do you consider that those lots receive a benefit although they do not front on the sewer? A I do believe they receive a potential benefit.

Q How would you apply your figure to those? A I think my theory has been generally about—let's see—I have generally allowed $200 on those until such time as a man would be ready to hitch up, and then he would have to go to his further additional expense to do that.

Leo Mayer, re-direct.

Q So that with the lots that do not front on the sewer, your benefit has been $125 less than your base, about? A Yes.

Q Two hundred instead of $325? A I will see if I can find that memorandum. I do not appear to have that here, Mr. Allen; but I did take that into consideration. Now, I am not sure whether it was as between $75 and $200—I will be perfectly frank on that—I have not that data here; I must have mislaid that.

Q Well, would it be a fair way to graduate that, and the man nearest the corner would not have to spend as much as the man farther away? A That is the only sensible way, I will admit. Wait a minute. No, I haven't got that.

Q I would like to have your statement, which you used as a base, and from which these calculations are made, marked for identification. That is this here. A It is not very clean. It has been handled a great deal.

(Paper marked D. 1 for identification.)

Re-direct examination by Mr. Lichtenstein.

Q Mr. Mayer, on this question of a lot on a street where a sewer has been laid, but where the sewer does not run in front of the lot—let me call your attention to the land of Gatti-McQuade Company, that has been talked about here today—page 7—I call your attention to Lots 1 to 16 inclusive, facing on Monroe street, between Twelfth and Thirteenth streets, and to the fact that the flush tank was omitted at a point about in the center line of the lots, between Lots 9 and 10, and that Lots 11 and 12, 13, 14, 15 and 16, are entirely beyond the northerly point of the flush tank, and that in your statement to Mr. Allen, you made each and every one of these lots an increase in value to the extent of $325 each, irrespective of whether they had the sewer in front of it or not; do you recall that? A I do.

New Jersey State Library

Charles W. Morrison, direct.

Q And didn't you do the same thing in all of the cases where they could afterwards have tapping facilities? A I did.

Q That is, by running a sewer? A I did.

Q And you spoke of a time when a sewer could be built to connect up to the original sewer and then these people would have tapping facilities? A Yes.

Q But you have at the present time in your calculations stated that each and every one of these drawings should have a charge against them of $325?

Mr. Allen. He has not.

A I did.

The Court. He so testified.

Mr. Lichtenstein. He did, Mr. Allen.

A You see, this is plottage in here; they can shift down here; they can arrange this sewer in here; they can shift there. They can get the benefit of the sewer there. That little question there might be—if there was a divided ownership there, there might be some little question, but it is the plottage that counts here; it is all in the possession of one man.

Mr. Lichtenstein. That is all, Mr. Mayer.

The Court. Yes, step down, Mr. Mayer. The next witness.

MR. CHARLES W. MORRISON, sworn for the appellants.

Direct examination by Mr. Lichtenstein.

Q Mr. Morrison, what is your occupation? A Real estate valuation, land appraiser, general real estate business.

Q For how many years have you followed that occupation? A Since 1912.

Q Yes. Have you had any technical education? A Yes, I was educated as a civil engineer, Boston Tech.

Q And are you a graduate of Boston Tech.? A Yes.

Q Since the time of your graduation, as an engineer, have you made a study of the valuation of lands? A Yes, after some years following the profession of civil engineering.

Q Yes. What experience have you had in examining and valuing lands? A In 1912, or thereabouts, I was engaged in business for myself, and employed as a representative of the Zogale Realty Company of New York. This concern purchased and sold real estate, and made special investigations as to the kind of real estate that they were interested in particularly, and on property of that kind, and I reported on those valuations, and supplied them information, so that at some distance from the city in which they were located, they could come to a decision from my reports. I have to supply them relative data in this regard.

Q And they purchased lands in what localities? A In various cities along the coast here.

Q Did you make the valuations? A I did.

Q In all those cases? A Yes, sir.

Q And based upon it, their purchases were made? A Yes, sir.

Q Covering large tracts, were these? A These were business sites.

Mr. Fallon. I object to that upon the ground it is incompetent, irrelevant and immaterial, and it certainly does not show a land any way like that we are concerned about.

The Court. Well, general experience, I suppose.

Mr. Lichtenstein. Certainly, general experience.

Mr. Fallon. We are not concerned with any experience other than the lands in which the lands in question are situated.

Mr. Lichtenstein. Oh, but this is a question of his general experience.

The Court. Yes, I will allow it.

A In 1917, I was appointed by the Interstate Commerce Commission, as a land appraiser and reported on the values of terminal yards, and waterfront property, and the connecting tracts at the rear, such as for example the terminal yards in Jersey City, and along the Hudson River, and in New York.

Q How much time did you spend on that work? A About three years continuously.

Q And did you, in doing that work, familiarize yourself with the value of the lands? A I did.

Q And did you also familiarize yourself with the sale of similar lands in the localities in which you were making your appraisals? A I did.

Q In the lands in Jersey City, what lands did you appraise there for the Interstate Commerce Commission? A I appraised the terminal properties and the rights of way of all the trunk lines in Jersey City.

Q And any other lands in the State of New Jersey, that you appraised for the Interstate Commerce Commission? A No, it was in this section, in the port of New York.

Q Yes, and have you also had experience—have you also appraised land for the Interstate Commerce Commission at Boston? A Yes. I appraised the New York, New Haven & Hartford yards and terminals in Boston, the New York Central & Hudson River properties in Boston, the Boston Terminal Company, occupying the south station; the Boston and Albany properties, Boston & Providence Railroad properties, and other terminals, the whole of them amounting to something like $75,000,000, in value, land value.

Q And did that include vacant lands? A It did.

Q And lands adjoining rights of way? A It did.

Q And railroad? A Yes.

Q Did you also have any experience in valuing lands in Virginia? A Yes.

Mr. Fallon. I submit that this is entirely immaterial. He will go to England next, but that can't throw any light on this matter.

Mr. Lichtenstein. It is all for the purpose, if the Court please, of showing general qualifications.

The Court. Yes.

Mr. Fallon. I submit that the only qualification that can be shown is experience with regard to lands similar in location to the lands in which these lands subject to the appeal are situated. That is, or nearly adjacent to it.

The Court. That will follow later, but under the decisions he can give his general experience.

Mr. Lichtenstein. Yes.

Q Have you had occasion to appraise lands, vacant lands, which are similar in character to the lands which are the subject of these various appeals in Hoboken? A Yes.

Q And lands, which are adapted to similar use? A Yes.

Q And are you familiar with the various—are you familiar with the various appraisals of land which are the subject of these appeals? A I am.

Q And what is your familiarity with these lands? A First, my familiarity came through my work with the Interstate Commerce Commission, of course, in valuing the similar land to the railroad terminals, in Jersey City and Hoboken, more specialized familiarity with the same land.

Q Yes, and lands in Jersey City which you appraised, are they lands which are similar in character to the lands

which are subject of these appeals? A Yes, for the most part.

Q And lands which are adaptable to the same uses? A Largely.

Q Yes. Now, I ask you what special familiarities have you with the lands which are the subject matter of these appeals? A I have spent about a year in the specialized study of these lands, and in doing that I was asked to value the land as I found it there. In order to do that, I first—in order to get at the market value of those lands, normal market value, I first made a survey of the industrial lands on improved streets, similar to those now on improved streets in the meadows, and to industrial lands on the unimproved streets, similar to the unimproved streets in the meadows. I studied the normal market value of those meadow lands from 1904 to 1902—I mean 1922—prior to the confirmation of the assessments under appeal. Plenty of sales were found in my study, and I gathered data relative to the physical condition of the meadows, that is the geological condition, where they were filled two grades, and where they were below grade, prior to this change which has taken place.

Q Yes. A I studied paving throughout the city and found out what streets were paved, what kind of paving they had and where they were paved and so on, and where they were not paved and then where the streets were paved under the resolution. I studied the old system of sewage that the city had as a whole, and I studied the original Fuertes recommended design called Plan B. I studied—inspected the sewer system as constructed, such inspection as I was able to make, without digging it up and so on, and I noted the old sewers retained and made a part of the new system; noted which had been recommended for replacement and what the condition of those sewers was, that Mr. Fuertes recommended being replaced and those he recommended being repaired or

said could be repaired, and noted the system by which the city was—or largely was relieved of anticipated sewerage which might come from this section, and where it was cut off at Seventh, and the old system aided by flushing, lying outside of the area called the drainage area of the Seventh, Eleventh and Fifteenth sewer system. And then I studied the normal market value of all the lands within the assessed area, after the improvements were completed, and the assessments confirmed. These comprised the lands in full use and those that were vacant, lots that had the sewer or paving prior to this new construction, or maintenance, and lands that had no paving and had no sewerage prior to this construction. I studied the sales of vacant lands on improved streets in Hoboken, lying outside of the assessment area, near the developed portion, in the developed portion, and near to business and population centers. I examined to see which land needed piling, and whether it would be more or less expensive to pile certain sections than others; from different reports—made no borings myself—but took data which is a matter of scientific record, such as the United States geological survey, and where engineering reports have been made in the Engineering Journals, soundings of depth reported, I availed myself of this data, and I found comparable lands in this developed section of Hoboken and Jersey City to the lands here in the meadow section, belonging to the appellants. During the three years last past, or since about 1919, I have made a study of the lands constituting the waterfront of the port of New York and the lands in the various communities and constituting the port of New York, for the purpose of ascertaining and determining the value of such lands, and have studied all existing conditions, which might obtain, that would influence my judgment as to the value of these lands, and for the purpose of developing expert and specialized knowledge

that would qualify me as an expert on any of these industrial lands in the port of New York.

Q Have you, during the course of the past year also made an examination of records or sales of lands?

Mr. Fallon. I object to counsel leading this witness. I don't mind him stating what his qualifications are, but I do object to counsel leading him.

The Court. Well, I think he is just directing his attention to those things. We will save time.

Mr. Fallon. But this witness has been reading from some paper before. I think if he has omitted anything, it is Mr. Lichtenstein's fault—

Mr. Lichtenstein. Well, I think I have a right to ask him if he has done certain things.

The Court. Yes, I will allow it.

A As a result of this work, I have had to gather sales data, and I have endeavored to get all the sales data in all the blocks that were either comparable or within the area, and from that data, I have selected what I believed to be sufficient sales data to form a good and proper judgment as to the value of these lands, before the improvement, and the normal market value, after these improvements had been made. I have compared the increased value that these lands might have from sales of land which were without similar facilities, and which were later sold, within the distance of one-half a mile, some lands adjoining railroad yards, some without facilities, some with facilities, and I believe that the maximum increase in value that these lands can have are represented by such sales. And I have given the full indication that I have found in any such cases in the particular instance here in the meadows, and if I have erred it has been in the upward direction, and I believe that the value which I have put on these lands after the improve-

ments have been made is as high as one could reasonably expect to get for his land.

Q Can you tell us approximately the number of lots or the number of sales in the City of Hoboken that you have studied? A Well, it is well over 1,000. It has been extensive. I haven't numbered them, but it is more sales than were sufficient to satisfy my judgment. I felt the importance of the case demanded still further, and I went as far as any man would reasonably go in the matter.

Q Have you had experience in sewer construction work? A I have.

Q Under your own supervision? A I was assistant engineer.

Q In building what sort of sewers? A Tide lock sewer and piles to drain an area quite low, so that it was difficult to get the proper drainage.

Q And where was this work done? A In Boston, Mass.

Q And in what year was that done? A 1908.

Q What kind of a sewer—that is the sewer itself—was it? A It was reinforced concrete.

Q What was the diameter? A It was in the neighborhood of seven feet at the largest.

Q And also built on piles? A It was.

Q And what is the diameter of some of these sewers in Hoboken? A They are not cylindrical, but the dimensions of the greatest distance would be about seven feet, I believe. I haven't measured them myself, but I understand that the dimensions recommended by Mr. Fuertes were adopted and were labelled on the plan issued by the city and called the Seventh, Eleventh and Fifteenth street sewer system.

Q That is, the main outlets? A That is the main outlets, yes.

Q Now, then, the laterals, they are all delineated on these maps and show the dimensions? A Yes, they are.

Charles W. Morrison, cross on qualifications.

Mr. Lichtenstein. I offer the witness as qualified to testify, if the Court please.

Mr. Fallon. I submit there is not one iota of testimony adduced that shows this witness to be qualified.

The Court. Do you wish to cross examine?

Mr. Fallon. Before I cross examine I object now that he is not qualified.

The Court. I will overrule the objection. You may have an exception.

Cross examination by Mr. Fallon.

Q How old are you? A Beg pardon?
Q How old are you? A Thirty-seven.

The Court. Your cross examination will take some time?

Mr. Fallon. Yes.

(Thereupon the trial was adjourned to Friday, December 15th, 1922, at 10 o'clock A. M.)

TRIAL RESUMED.

December 15, 1922.

CHARLES W. MORRISON, resumed the stand for cross examination.

Mr. Allen. Julius, I think you finished?

Mr. Lichtenstein. I think I have finished the qualifications, yes.

Cross examination on qualifications by Mr. Allen.

Q After your graduation from the Boston Tech., when did you first seek employment? A Immediately, June, 1908.

Q And what was the nature of that employment? A That was engineering work of the sewer that I mentioned the other day. The work was being done by the Charles River Basin Commission, a State Commission.

Q Well, what was the exact work that you did in their employment? A It was both office and field work. In the office I had to draw plans and details, and in the field I had to survey and see that the contractors lived up to their specifications. It was varied work.

Q Yes, when you got your employment, the sewer was in the course of construction, was it not? A Part of it had been finished, and then parts were being projected, just as in any contract.

Q Well, never mind about the other. A Sections were laid on by contract.

Q Never mind about other cases, forget about the other cases, but just let me ask you this. When you got this employment, was the work under way? A Yes, sir.

Q And then what you did was to go out on the field and do field work? A That is, part of the work.

Q Part of the work, and then in the office, what did you do? A I had to draw plans and make—and draw details of work which was progressing.

Q Well, now, all right. While you were doing the field work, you were not superintending the construction of the sewer, were you? A No.

Q And while you were doing this office work, you were not superintending the construction of the sewer, were you? A No.

Q And who was this sewer being built for? A The State of Massachusetts.

Q Well, now, the State had its own engineers' superintending the construction of that work, didn't they? A Yes, I was one of them.

Q Supervising it? A Yes, part of the time in the field—I held my employment in the State through the Civil Service examination.

Q Well, were you really supervising the construction of that work? A Yes, I was—

Q Or was there someone else that was doing that supervision? A Well, of course, there were a great many of us; I was one of them.

Q How many were there? A I don't know.

Q Well, how many do you think? A There were a very large force.

Q Well, then, it was divided up into different sections, wasn't it? A Into sections and parties.

Q And did each man have charge of a section? A Each man who was an assistant engineer had charge of a party.

Q Well, wasn't there somebody specifically? A The chief engineer, of course.

Q Won't you permit me to finish my question; wasn't there somebody specifically designated to be on the job from morning to night, day after day, to supervise the construction of that sewer? A One for each party, yes —one for each section of the contract.

Q Well, you had nothing to do with that; you were not that party? A Part of the time, yes; part of the time my duty was to do that work.

Q Well, what do you mean; you changed about? A Well, I told you I was in the office part of the time.

Q Well, when you were in the office, you had nothing absolutely whatever to do with the construction, with the supervising of the construction of the sewer? A No— when I was not in the office, I had.

Q When you were in the office—but when you were not in the office, and were out doing field work, you were not supervising the construction of the sewer? A That is what I call field work.

Q Is that what you call field work, as an engineer? A That is what I call field work, yes.

Q Well, how much time did you spend superintending the construction of the sewer? A I was outside about three-quarters of the time.

Q How long was that? A In months or years?

Q Well, I don't know, altogether. A One year.

Q You were one year on that? A Yes.

Q How long were they building the sewer? A I don't remember the length of the time.

Q Well, if you can remember that—if you can remember that you were superintending the construction of the sewer and all that, how is that you can't remember how long they were building the sewer? A Because I do not know when it was started.

Q You don't know when it was started? A They started it some time before I started, and completed it, part of the time, after I got there.

Q And did they stop after you had left the work? A No, they had completed the work when I stopped.

Q So when did you terminate your service in this field work, and office work that you speak of? A About—near the beginning of 1909.

Q 1909, the beginning of that year. Now, as to that, what did you next do? A I continued engineering work for the Associated Factory Mutual Fire Insurance Companies, who have their engineering laboratory in Boston, and my duty was to design steel work for the fire protection systems that require tanks and towers, and to inspect the work.

Q And when did you commence that kind of employment? A 1909.

Q And how long did you work at that? A In various departments, in various engineering, until about 1912.

Q Now, after 1912, what did you then do? A I went into business for myself.

Q What kind of business? A Construction.

Q What kind of construction? A Building construction.

Q Erecting buildings? A Erecting buildings.

Q What kind of buildings? A They were chiefly mercantile and city buildings, concrete and frame.

Q And where did you do that? A In Boston, Massachusetts.

Q For how long a time were you engaged in that kind of work? A 1917.

Q From 1912 to 1917? A Yes.

Q And from that time on, what did you next do? A Why, while I was in the real estate business—of course, the construction was a part of the real estate business that I was doing at that time, and I continued—

Q Well, you have not mentioned any real estate business as yet, have you? A Why, yes.

Q You think erecting business is real estate business? A Yes.

Q You do? A Yes.

Q Well, what was the nature of the erecting buldings; what was the nature of that business? A I would advise with a client in regard to who needed a building, what sort of a site he needed, and would buy a site for him to erect the building for him. He would leave it to me to pick out a suitable site and pay a suitable price and put a suitable building on it, and then while the building—

Q Well, where was this—this office is located up at Boston? A In Boston, yes.

Q This business is located up in Boston? A In Boston.

Q The man would come to you up in Boston, and you would pick out a site for him? A Or put up a house for him. I represented the Soera Realty Company. That was a New York concern. So that lots of my work—most of my work was done for this company, and when there was opportunity to make money in real estate—

Q It was a matter of this company loaning money to parties who desired to have a building erected for them?

A Well, they didn't loan money to any one. They owned and sold the buildings themselves.

Q They constructed the buildings? A Yes.

Q And the individual paid them? A Of course, they were in New York. I did my work in Boston largely.

Q This was always in Boston, wasn't it, the location of the company in Boston? A The company is a New York concern.

Q Now, why don't you answer my question? A What was the question?

Q (Question repeated by the stenographer. "This was always in Boston, wasn't it, the location of the company in Boston?") A What company do you mean?

Q Well, there is only one company we are talking about? A Well, it was located in New York. It was a New York concern. They had no office there. It was my office in Boston.

Q Now, if there were more than one company I would like to know it? A There was one company.

Q There was one company. What was the name of it? A The Soera Realty Company.

Q The Soera Realty Company. And the office that you were connected with was in the City of Boston? A My office was in Boston.

Q And your clientele, were they from Boston or in that neighborhood? A Yes.

Q And the erection of the houses that you spoke of took place in Boston? A Yes.

Q And didn't build any in New York City, did you? A No.

Q Now, how long were you in that business? A That was from 1912 to 1917.

Q Now, after that what did you do? A I gave up construction—that was after the war started—and did personal work, land appraisal there in Boston.

Q In Boston? A Yes.

Q How long did you appraise lands in Boston? A I was there about a year doing that.

Q That would take you down to 1918? A 1918.

Q And for whom were you working, making appraisals in Boston? A The United States Government.

Q What branch of the Government? A Interstate Commerce Commission.

Q And you acted as an appraiser for the Interstate Commerce Commission? A Yes, sir.

Q Appraising lands in Boston? A Yes, sir.

Q Now, didn't you have a corps of real estate experts? A I believe so.

Q Yes. And who did the appraising, the real estate experts or yourself? A Well, you see, I was one of the experts.

Q You had not had any experience, had you? A They thought it was sufficient, and I took a competitive examination.

Q But they really had some men who had been in the real estate business, didn't they? A Yes.

Q Acting as appraisers? A Yes. In order to select the really good experts they had examinations and I was one of those who was selected through the examination.

Q How many real estate experts acted with you in making these appraisals that you speak of for the Interstate Commerce Commission? A You mean how many were in a party?

Q How many acted with you, with you in making these appraisals? I understand that you took part in appraising some lands in Boston for the Interstate Commerce Commission during the year 1917 to 1918? A Yes.

Q All right. Now, did you act in co-operation with some men who had been in the real estate business and knew the business? A I acted in co-operation with men who had not been in Boston. There were real estate men who had been sent there from Washington, and I was joined to the party.

Q You certainly had some local Boston real estate experts? A Well, I was the only local Boston real estate man there.

Q You were the only one? A Yes.

Q And what was the nature of the lands that you appraised? A They were industrial lands largely, lands that were connected with the railroad, owned by railroads, large terminal properties, waterfront properties and connecting main stems running back to Boston proper and the suburbs.

Q They were all lands that were used for railroad purposes? A No; they were not.

Q Well, the terminals, they were used for railroad purposes? A The terminals were, yes.

Q Were there any other railroad lands? A Yes; there was what they called the third-class railroad lands.

Q Third-class railroad lands. Now, you finished that work in 1918? A In Boston. I finished in Boston for the Government.

Q Then what did you next do? A I did other terminals in other ports, largely New York.

Q For whom? A For the United State Government, Interstate Commerce Commission, as before.

Q Then you went to what other port? A I went to Portland, Maine; I went to Norfolk, Virginia; Newport News, Virginia; I went to this port here.

Q The Port of New York? A The Port of New York, yes.

Q When you went to the Port of New York, what did you do? A I did the same kind of work.

Q Well, what did you do? A I appraised land.

Q What lands? A First the lands of the Long Island Railroad in Brooklyn; next the lands—

Q What was the nature of the land of the Long Island in Brooklyn? A They were similar to the lands hitherto described.

Q Well, what were they? A Terminal lands, third-class lands, main stem lands, running through the city.

Q And that brought you down to what period of time? A That was in 1919, I think, and then I continued with the Lehigh Valley Railroad land, the Central Railroad of New Jersey land, the New York Central lands.

Q Well, when you speak of the New Jersey Central lands—did you ever appraise any lands for the New York Central? A Yes, sir.

Q With the Interstate Commerce Commission?

The Court. He means Jersey Central.

The Witness. Central Railroad Company of New Jersey.

Q When did you appraise the lands of the Central Railroad of New Jersey? A I began to do that—I was associated with Mr. Gaddis on that work. I think it was in 1920, near the beginning of 1920. He will correct me. He is in the room here.

Q Now, then, in 1920, Mr. Gaddis employed you? A No.

Q He did not? A No; he did not. He had nothing whatever to do with my employment.

Q Well, did you work with Mr. Gaddis? A I did. I collaborated with him.

Q Was that the first time you met Mr. Gaddis? A I think it was, yes.

Q And then you and Mr. Gaddis acted together in appraising lands of the— A We did.

Q —New Jersey Central Railroad? A We did.

Q Whereabouts were those lands? A Those lands lie in Jersey City.

Q And what was the purpose of that appraisal? A That was to find the fair market value of the lands.

Q For whom? A For the Interstate Commerce Commission.

Q And how long were you on the work with Mr. Gaddis on that? A I worked on that until Mr. Gaddis resigned.

Q How long was that? A That continued, I think, about six months.

Q And then you worked after that with whom and for whom? A Then he left me alone. Then I was alone and finished that job which we had undertaken together.

Q And when did you complete that? A That was completed during the beginning of 1920—near the end of 1920.

Q After that what did you then do? A I went to work on the Pennsylvania lands.

Q You mean the State of Pennsylvania? A The lands belonging to the Pennsylvania Railroad in Jersey City.

Q Located where, in Jersey City? A Yes.

Q For whom? A The Interstate Commerce Commission.

Q Interstate Commerce Commission? A The Interstate Commerce Commission.

Q And when did you complete that work? A That was completed during 1921.

Q What time in the year 1921? A I think about April.

Q April, 1921. Then what did you next do? A I did a terminal in Portsmouth, Va. That was the terminal of the Atlantic Coast Line.

Q When did you get through with that Virginia work? A That was in the spring of 1921.

Q Well, after that what did you do? A I think it was shortly after that that I resigned from the Interstate Commerce Commisison.

Q And after you resigned from the Interstate Commerce Commission, what did you then do? A I valued the lands of the Baltimore & Ohio Railroad in Staten Island.

Q How long were you on that job? A I was on the job during the summer of—

Q 1921? A 1921.

Q After the summer of 1921 what did you do? A I valued the lands of the Erie Railroad, the Lackawanna Railroad, and the New York Central properties, fronting in Hoboken and Weehawken, Edgewater, and so on, along the waterfront.

Q For whom? A I did that for the railroad companies.

Q For what purpose? A That was to find a fair market value for those lands.

Q To be used in what proceeding? A I was told to value those lands and get the fair market value just as I would do if I were working for the Interstate Commerce Commission. They later informed me that this would be used in a tax appeal. They wanted to know whether my value was higher or less than the tax value.

Q So then you made a valuation of waterfront property in Hudson County? A Terminals and the connecting lines, first, second and third class.

Q What roads, the Lackawanna? A Beginning at the north end at Edgewater, the New York Central properties, the Erie Railroad properties, the Lackawanna Railroad properties, Pennsylvania Railroad properties, Lehigh Valley Railroad properties, and the Central Company of New Jersey properties.

Q Those were waterfront properties? A They were first, second and third-class properties, extending back as far as the Hackensack River.

Q Then after that what did you do, got in this case? A No. After that I joined with Mr. Ryer and Mr. Gaddis in the Sip avenue and Bergen avenue widening case, and did work there, and in other valuation work, and then prior to this present work I valued—I made a study of the value of lands belonging to the New York

Central Railroad in Manhattan, what they call the Thirtieth street yard and the Sixtieth street yard, to find out there whether the fair market value as established by the sales, the recent sales there, was more or less than the assessed valuations.

Q For the purpose of taking a tax appeal? A I don't know. Simply to find out whether they were overtaxed or not, or undertaxed.

Q Then after that I presume you were employed by Mr. Gaddis in this matter? A Yes.

Q Now, when did you start to make the study that you have spoken of in your direct examination with reference to Hoboken lands? After your being retained in this matter? A No; I had to know a good deal about Hoboken when I valued the railroad lands that I have mentioned, and that work has been continuous since as far as Hoboken is concerned.

Q Well, when was the first that you commenced to study the Hoboken sales and in connection with what work? A Well, when I first came to the Port of New York in 1919 to make an intensive study of the sales of the industrial lands.

Q Where did you make that study of the sales, in someone's office? A No.

Q Where was it? A In my own office.

Q In your own office? A Yes.

Q Where was your office located? A West Thirteenth street.

Q What did you have in your office in West Thirteenth street from which you could study the Hoboken sales? A Well, I had maps and—

Q What kind of maps?

Mr. Lichtenstein. Let him finish.

The Court. Maps, and what else?

A I had maps and various data in regard to the kind of soil that we find along the Hudson River and where it was

rock, and whether it was a deep starta of mud, and before I went out to find out sales of land I wanted to know basically what kind of lands—

Mr. Allen. I am not interrupting this witness, but he is not answering the question.

The Court. You asked him what else he had in his office.

Mr. Allen. My question was what did he have in his office from which he could make a study of the Hoboken sales.

The Court. I assume he is telling that, what he had in his office.

The Witness. Before I spent a lot of time in searching for sales in Hoboken, I wanted to know what kind of lands they were, and whether I was going to get any good in going after land which was rock or mud and so on. But after that I made my study of sales largely in Hoboken and Jersey City.

The Court. What did you have in your office?

The Witness. Well, I completed what I had in the office.

The Court. All right. He completed what he had in his office.

Q You have admitted a safe and a couple of desks and some chairs that you had in your office—

Mr. Lichtenstein. No, I do not think that is necessary.

Q Well, now, Mr. Morrison, you did not have anything to do in your office—you didn't have anything in your office at all from which you could make a study of the Hoboken sales; did you? Can't you answer that "yes" or "no"? A Only the way I have answered it. I considered very valuable data the maps of this territory. What good are sales if I don't know where they are?

Q Do you think that the maps that you had or the data with reference to the soil gave you any information from which you could study the sales of Hoboken real estate? A I never study a sale or a port without first getting the maps. It is exceedingly important.

Mr. Allen. I object to that and ask that it be stricken out.

The Court. I will strike out the answer. Read the question.

Q (Repeated by the stenographer.) "Do you think that the maps that you had or the data with reference to the soil gave you any information from which you could study the sales of Hoboken real estate?" A Yes.

Q Now, for instance, what information would that give you—a map and the condition of the soil? Just explain that. A One Hoboken sale that I studied in that manner was the sale of the Ocean Steamship Company; from the maps that I had in the office, and knowing the location of that property, I knew the depth of water. I knew the depth to rock.

Q Well, now, the map and the geological condition of the soil didn't tell you anything about the sale of the Ocean Steamship Company, did it? A What do you mean by "about the sale," or "anything about it"?

Q You had to get the information that the sale had taken place somewhere, didn't you? A Yes; I had that.

Q Where did you get that from? A I got that from the records.

Q Now, the records are not in your office, are they? A Well, they are now; that is, not the originals.

Q Now, at the time you speak of, you didn't have any records of Hoboken sales, did you? A At the time I made the—

Q The time you consulted maps and you studied the condition of the soil in Hoboken, did you have any rec-

ords in your office of sales of Hoboken real estate? A Well, in that case, yes, I had that sale.

Q That was the only one you had? A No; I had others.

Q Where did you get them from? A In the course of my work in valuing these waterfront properties I made that search.

Q You made a search? A I made that search at the court house.

Q Did you ever search a title in your life? A What do you mean by search a title?

Q You don't know what I mean? You said you made a search. Did you ever search a title? A I searched for data; didn't search a title.

Q Did you ever go to the register's office here in Hudson County and make a search yourself? A I never searched a title.

Q Where did you go to get that data? Where do you go to get your data? A Various sources. One of them is the court house.

Q Did you ever go—

Mr. Lichtenstein. Let him finish. One is the court house.

The Witness. One is the court house. In addition to the court house I have collaborated in this instance with other real estate men, with owners of property, with "Italians" who were interested in the sale and with other men who could give me the exact conditions surrounding the transaction.

By Mr. Allen.

Q Now, when did you first do that in reference to the Hoboken real estate? A Some time in 1919.

Q Where was your office then? A Thirteenth street, West Thirteenth street.

Q How did you have the time in that year when you were doing this other work, to look up the records here at the court house? A That was part of my work to do that.

Q And did you come here to the court house? A I did.

Q What office did you go to? A I went first to the index room.

Q What office did you go to, do you know the office? A The register's office.

Q You went to the register's office, and what index did you search? A I first searched the index, the block index, county block index.

Q And what blocks did you look at in the county block index? A In that case, all the blocks of the waterfront and the surrounding blocks at the rear; that property that I was appraising later.

Q That was in 1919? A The beginning of 1920.

Q So that you looked at the county blocks which relate to the waterfront property, is that right? A The other lots, first and second-class, that I have described.

Q Well, then, if you—did you take all of the other blocks in the rear of the waterfront? A Eventually.

Q Well, that was a pretty big job, wasn't it, if you did it? A Yes, the railroad lands—

Q That would be every block in the County of Hudson, wouldn't it? A No, it would not, because the railroad does not go all over Hudson County.

Q Well, it took in every block in the City of Hoboken, didn't it? A No, it did not.

Q Well, how many blocks in the City of Hoboken did you examine in the Hoboken—the county block system? A About 200.

Q When did you first commence to do that? A When I first began to appraise property in the port.

Q And what two hundred blocks did you examine in the City of Hoboken? A Block 2—

Q Well, you have a tabulation here in your handwriting? A This happens to be, yes.

Q Of various county blocks? A Yes.

Q When did you make that? A This was made in connection with this present case.

Q I see, and when did you commence to make it, Block 2? A Block 2 was searched about—well, Block 2, of course, that is on Ferry street, and—

Q When, when, when? A That would be when I examined the Lackawanna property; that would be in 19—oh, 1920, I should say.

Q Well, this tabulation of figures in your handwriting, from Block 2, down to Block 149, that was made by you after you were retained in this case? A No.

Q Was it made before? A Some of the blocks were searched and data gathered much before that.

Q And you try to avoid my question, do you?

Mr. Lichtenstein. Oh, I object to the statement that he is trying to avoid his question; I do not think that is fair at all.

The Court. Yes, strike that out.

Mr. Allen. Will you read my question?

A That tabulation—

Q No, no, read the question. (Question read.) A After.

Q Then you did make a county block search after you were retained in this case? A Yes, wherever it was necessary.

Q And after you were retained in this case, I understand that you came here to the register's office and examined the county block index system, and did you yourself extract the records of sales in those county blocks? A Yes, I did.

Q And of Hoboken real estate? A Yes.

Q Then you took out the grantor's name— A Yes.

Q And the grantee's name? A Yes.

Q And the description? A Yes.

Q And I suppose you found the consideration expressed in the deed? A Well—

Q Usually? A Not usually.

Q Not usually; rarely? A Quite rarely.

Q Quite rarely. What did you find expressed as the consideration? A One dollar.

Q Yes, and other valuable considerations? A Yes.

Q When did you get your idea of the value then? A Well, it meant following those leads into the office of the grantor or grantee or the attorney or some one else who could tell me. If I could not find out, of course it meant a lost time.

Q Well, how many sales, after having been retained in this case, did you extract from this county block system in this manner? A I should think about 1,200.

Q And then do you mean to tell the Court that you followed up the leads in those 1,200 cases and went around and visited the grantors or grantees and elicited from them the consideration? A No.

Q Did you do it at all? A Yes.

Q How many out of the 1,200? A I don't know.

Q About? A I could not say.

Q Half a dozen? A Because a good many of the—I never kept a record—

Q Well, why didn't you?

Mr. Lichtenstein. Just let him finish now. He says, "I never kept a record"—go on.

A Records of these sales, of finished leads, as I called them, were kept, from time to time I got a connection.

Mr. Allen. He is not answering the question at all.

A (Continued.) For example, in this case, there were five different real estate men associated, and among those

five men, they supplied a great many considerations. They were brokers in the transaction. I did not know it before I became associated with them, but wherever I could not get that information, of course it was a—a lost effort.

Q I am sorry I have not interrupted him. I insist he has not answered my question.

The Court. Well, I think it is partly answered.

Mr. Allen. I do not think so. Read the question.

(Partial question read.)

A More than half a dozen.

The Court. It could be answered in a very few words.

Mr. Allen. Yes, it could be.

Q Now, considering that you have graduated from the Boston Tech., and you have done all this engineering work, and when I ask you a simple question like the one I did, namely; having extracted the records of 1,200 sales, and having told us that you followed up those leads, and having gotten information as to the consideration from the grantors and grantees; when I asked you a little simple question about how many of the 1,200 you went to, can't you in a few words tell us? A I don't know how many.

Q About? A Well, I cannot hazard a guess.

Q You do not know? A In a great many.

Q What is a great many, what do you mean? A I will say fifty. I actually interviewed in that way, I do not know exactly.

Q All right, tell me fifty men in the City of Hoboken, or any part of them that you went to who were grantors or grantees whom you spoke to and they told you the

consideration? A I think I can remember a few. Mr. Atkinson.

Q What is Mr. Atkinson's name? A William H.

Q William H. Atkinson; he is one of the grantors or grantees that you personally interviewed? A He is a grantee.

Q Whereabouts does he live? A I don't know.

Q Where did you see Mr. Atkinson? A At his place of business.

Q Whereabouts is that? A East side of Harrison street between Third and Fourth; his office is on the corner of Third street and Jackson.

Q Were those the lands that the American Express were interested in? A Yes, they owned them.

Q And did Mr. Gaddis have anything to do with the sale of that? A I do not know.

Q Well, now, there is one person out of the 1,200 that you have mentioned; can you tell us another one you personally went to and interviewed in the City of Hoboken or elsewhere, to find out what was the consideration? A Yes, that is right—Mr. Connolly.

Q What is his name? A John.

Q Whereabouts does he live? A I do not know, but his place of business where I saw him is on Jackson street, between Seventh and Sixth. I called on the treasurer of the Ferguson Company—Ferguson Brothers Manufacturing; who have bought land both on improved and unimproved streets, Ferguson Brothers Manufacturing Company.

By Mr. Lichtenstein.

Q How many lots did that cover, Mr. Morrison? A That covered—let's see—21 lots.

By Mr. Allen.

Q Now, Mr. Morrison, I understand that, having extracted some information from the county block system,

you then followed up the lead and went to the grantor or grantee and inquired as to the consideration; that was what you testified to, wasn't it? A Yes, sir.

Q Now, when I asked you to enumerate some of those out of the 1,200 lots that you got, you have mentioned so far, these three, now, and what lots did you find Ferguson bought or sold that you got from the county block system? A In January 28, 1912, the Frommel Realty Company sold to Ferguson Brothers Manufacturing Company Lot 24 in Block 81, and the consideration was $1,395.

Q Now, you had that record as to the consideration long before you went to the treasurer of Ferguson Brothers, didn't you? A I do not think so.

Q You did not go to the treasurer of Ferguson Brothers and elicit what was the consideration of that deed from the Frommel Realty Company to Ferguson Company, did you? A Certainly.

Q You did? You say certainly? A I certainly did.

Q Didn't you have that old deed, back in 1912, and the consideration of it, long before you went to Ferguson Brothers, the treasurer of Ferguson's? A I do not think so, no.

Q Who was the treasurer that you went to? A Mr. Hanley.

Q And what did you say to Mr. Hanley? A I said that I was trying to get accurate and definite information about the sales of land in this section, and that I was not depending upon any one's word who was not competent to give me definite information. I wanted to know direct from him as treasurer of that company what was actually paid for that land.

Q When did you say this to Mr. Hanley? A I called on him some time prior to the opening of this case, when I needed that information.

Q Just before the hearing here? A I do not remember how long before.

Q That is one of the appellants here, isn't it? A I believe it is.

Q Ferguson's? A Yes.

Q And Connolly is one of the appellants?

The Court. Whether before or after he was retained in this case.

Mr. Allen. Oh, long after.

A Yes.

The Court. After he was retained?

Mr. Allen. Yes.

Q Well, now, you as a matter of fact could not, if you stayed here all day, could not tell us fifty different grantors or grantees that you interviewed, could you? A It might be more or less than fifty.

Q Yes, considerably, yes— A I would have to go through the list.

Q Yes. A And trust to my memory.

Q Now, didn't you know that Mr. Gaddis had these records of sales; did you know that? A What sales?

Q Sales of Hoboken real estate. A He had a great many.

Q Yes; did you see them? A I did.

Q You worked in his office with him? A Largely.

Q And ever since you have been retained in this matter? A Yes.

Q And you were with him when the original—this is your copy of the book, is it, your Honor?

The Court. Yes.

Mr. Allen. Well, the original tabulation of figures were placed here last week.

The Court. Here it is.

Mr. Allen. No, no, pencil mark valuations, they were placed with you and kept in your book.

Charles W. Morrison, cross on qualifications.

Q Mr. Morrison, do you know whereabout the original pencil mark estimate of the four experts is this morning? A I think it is locked up in the back, in here. It was about here when we left the other day, and it might have been brought out—

The Court. Was it put in my book?

Mr. Allen. Yes, I think so.

The Court. Well, then, it is in my closet. Mr. Vassar, will you get it?

By Mr. Allen.

Q Have you got it Mr. Morrison? A No, I have not got it.

Mr. Allen. What was my question?

(Partial question read.)

The Court. That belongs in my book?

Mr. Allen. Yes.

The Court. I will see that it is kept there.

By Mr. Allen.

Q When did you first see the Hoboken real estate in this drainage area and in the area of the street pavement? A About 1910.

Q You were visiting Hoboken then? A Yes, I had to visit that section.

Q Who were you visiting in that section then? A I had to go to the plant of Schwartwalder at that time; he was located, if I remember correctly near Jefferson and Eleventh.

Q Well, you just made a call at that factory? A Well, yes—

Q You had no occasion to do anything further than make such call? A I did not value—

Q Well, when did you first look at these various lots affected by this assessment—these assessments that are

the subject matter of this appeal? A Valuation, some time about the 1st of 1920.

Q You did examine— A For the purpose of valuation—that is, for—in connection with the valuation work.

Q Were you examining waterfront properties then or— A I was examining industrial lands.

Q For whom? A For the Interstate Commerce Commission.

Q When was that that you— A It was in 1920, some time—1920.

Q Weren't you down in Virginia then? A Part of the time I think I was.

Q Well, as a matter of fact, until you were retained in this case, you did not make an examination of each of these respective lots, did you, in this drainage area? A Well, I can't say that I made an examination of each one.

Q Or—you did not examine the most of them until you were retained in this case? A Except of a general character.

Q The most of them? A Not to value them individually.

Q Now, when did you first make your valuation of the lots in this drainage area, your own valuation? A Placed final figures, about—oh, six weeks, I think, something like that, I should think about six weeks.

Q Where did you place those final figures—where were you when you did that, in Mr. Gaddis' office? A I was, I think in Mr. Gaddis' office.

Q Yes, and you did that in your book? A On my original notes.

Q Well, didn't you have a map in the back of your book that is similar to Exhibit 8, and didn't you place—in Mr. Gaddis' office— A No, I did not do it that way.

Q Have you got your book here? A Yes.

Q Similar to Exhibit 8? A Yes.

Q Will you let me see it?

(Witness produces book.)

Q Turn to that map in the back of it. Have you got a map of this—that shows your estimate of the values of the lots in the respective blocks, prior to the improvement? A Yes, that is right. It is somewhere there—was not used primarily for that purpose. There is a lot of data on it however.

Q So you have, have you not, a map of the City of Hoboken which contains a figure in red ink, which represents your estimate of every lot in the block? A Yes.

Q The value of every lot in the block prior to the improvement? A Yes.

Q I see some blocks, have two figures, one figure on the street, say the westerly street and one figure near the easterly street? A Yes.

Q That indicates your estimate of the valuation of respective lots fronting on those respective streets in those various blocks? A Yes.

Q Now, there are four of you experts appearing for these appellants, are there not? A Five.

Q Well, four that appear for all of them, Mr. Mayer, Mr. Singer, Mr. Gaddis and yourself? A That is not all. They do not appear for all the appellants.

Q Well, there is a tabulation containing four columns of estimates? A Yes.

Q And those are the four men that I have mentioned? A Yes.

Q And each one of you in Mr. Gaddis' office fixed up a map with these figures, and they are all the same, aren't they? A Yes, I think they are.

Q And each one of you four experts for these appellants agreed to a penny, on each and every block on these maps as to the valuation of the lots prior to the improvement? A Yes.

Q In no one case have you differentiated or made any distinction or difference? A No, I do not think so.

Q And how many blocks have you—the four of you at that time to fix the values of lots prior to the improvements? A I think there are about seventy-five blocks.

Q So that, with eighty blocks, the four of you, have four maps, in which each one of you puts down a figure of the valuation of the lots in all those blocks, prior to the improvement? A Yes.

Q Now, you had not seen or inspected the lands of those eighty blocks, prior to the improvements, had you? A No, not for valuation purposes.

Q Not for valuation purposes or for any purposes connected with this case? A No.

Q And certainly, while you were down in Virginia and up in Boston, you did not examine eighty blocks, did you? A No, sir.

Q Your answer is no? A No.

Q Can you account for the reason that four of you men agreed to a penny on the valuation of all of the lots in all of these eighty blocks in the City of Hoboken prior to the improvements? A Yes, I think I can.

Q Well, what account can you give for that, or explanation? A Well, it is this, that prior to this improvement, there was a lot of activity in Hoboken, and as a result of our combined experience and efforts to get this sales data, we discovered that there had been sales of 266 vacant lots. These vacant lots were on unimproved streets; streets that had neither paving or sewer. Those sales took place in a period of time between 1915 and 1921—December 31st. Those sales were so widely scattered and so well distributed, that you will see by an examination of this map, the appraisals outlined in red, that we had very little difficulty after that had been assembled, to see what the value was there.

Now, there were in addition, a matter of 184 lots, sold in this same period, vacant lots of land, on streets that were improved with sewer and pavement—this is in this same section of Hoboken—these sales of the 266, as mentioned first, on unimproved streets, taking those, they averaged $1,360 a lot. The sales of 184 lots on the streets that were improved with sewer and paving, averaged $1,900 a lot.

The sales of 184 lots on the streets that were improved by the sewer and paving averaged $1,900 a lot, making a difference of $540. The sales of lots on improved streets, improved by the sewer and pavement, were in sections lying outside of this area largely. They were nearer the city, and were subject to a higher value than the other lots, even though they might have had the same facilities; but there is a difference of only $540 in these two groups of sales. That fixed in our minds a maximum, a maximum enhancement in value that the vacant lots would have in the drainage area after this construction had been completed and the assessment confirmed. There was a difference at that point as to just how much the enhancement was of these lots that were unimproved hitherto, and while we could agree before hand because of the activity and the well distributed sales in this section it was a matter more of analysis and deduction to put the exact amount of the enhancement or advantage to these lots after the improvement. But we did have our maximum established by this active market prior to 1922, which was $540.

So you will find the four experts agreeing before and slightly differing afterwards because that we could not convince each other at all points that the advantage to these lots was the same. As a rule I felt that the advantage was less than some of the others.

Q You have said all that you can? A I think that answers your question.

Q You think that answers my question? A It does in my mind.

Q Well, now, haven't you talked for a long time about valuations after the improvements in this answer of yours? A Yes.

Q All right. Now, my question is not addressed to that. You four men have each of you a map on which is written a valuation of the lots in that block prior— A Yes.

Q Prior—prior to the improvement? A Right.

Q And I ask you how do you account for the fact that of eighty blocks in the City of Hoboken, the four of you agreed and dovetailed to a penny as to the valuation of the lots in those eighty blocks prior to the improvement? A Because of the great activity in the market in vacant lots prior.

Q Now, then, what was the activity in the real estate market that caused the four of you to agree? A And the well distributed sales.

Q Well, take Block 84. What activity can you point to that caused you four men to agree that all of the lots in that block were valued at $1,800? A We had four sales in that block at an average of $1,800.

Q Oh, then you had, when the four of you all agreed as to the lots in Block 84, valued at $1,800—you had the record of four different sales; is that right? A Yes.

Q Enumerate those, please? A Lots 20 to 24 inclusive.

Q What size? A Lots 20 to 24 inclusive.

Q This is Block 84. When were they sold? A They were sold on May 20, 1910.

Q For how much? A They were sold for $9,000.

Q Four lots? A Four.

Q How much is that a lot— A No, that is five lots; 20 to 24 inclusive.

Q Have you got down the sales price per lot? A $1,800.

Q Eighteen hundred dollars per lot. What other sales have you got? A Lot 25.

Q When was that sold? A October 27, 1913.

Q October 27, 1913. How much was that sold for? A $1,700.

Q Seventeen hundred dollars. What other sale have you got? A The same lots were sold again, 20 to 24 inclusive.

Q When? A They were sold July 1, 1910.

Q For how much? A They were sold for $9,000 again, the same price. Lots 7, 8 and 9 were sold.

Q When? A In 1913.

Q How much? A $6,000.

Q Or $2,000 each? A $2,000 a lot. Now in addition to that we have the sales across the street—

Q Well, as to this Block 84, those four lots you had, or lots in that particular block, those were the only records of sales that you had? A Yes.

Q Now, there were other lots that sold in that block between 1913 and the time you got up this figure of $1,800? A Well, that is a block that is very well built up, and we weeded out the sale of lots that were built upon because we wanted to get vacant land sales.

Q Well, now, why was it that with this activity that you speak of that is evidenced by these four sales in a period from 1913 down to 1911—what is there about that activity that you have now confined yourself to that would justify four experts in getting together and agreeing to a penny?

Mr. Lichtenstein. The witness did not say he confined himself to these four sales in this particular block. The witness was going on to say there were sales across the street and other places, and he was interrupted.

Q Well, let us eliminate the word "confined," and having stated all that you could possibly state—

Mr. Lichtenstein. I object to the statement that he stated all that he could possibly state.

Q Well, have you got the record of any other sales in that block? A I haven't them here. I have other records and I can bring them after lunch.

Q Now, these records are different prices than $1,800; these records showed different prices than $1,800, didn't they? A Yes.

Q They showed $2,000, $1,700 and $1,800? A That is right.

Q Now, why did the four of you agree on $1,800? A Because of the sales across the street and in other places; it fixes $1,800 rather than $1,700 or $2,000.

Q Which was sale across the street? It was the sales across the street? A It was all of the sales.

Q And you have fixed here—in one block you have two different valuations; one street will be, say, $1,600, fronting on one street, and fronting on the street in the rear in the same block will be $1,700? A Yes.

Q Well, is that the way that you got at your figures, the four of you, just the manner that you say? A Yes, by consideration of the sales data.

Q And although this data that you had showed different sales prices, the four of you just took an arbitrary figure which you inserted in this map?

Mr. Lichtenstein. I object to that. He did not say they took an arbitrary figure.

Q Isn't it a fact that you did? A We took a logical figure, not an arbitrary one.

Q It is a logical figure and not an arbitrary one? A Yes.

Q Well, why if there was a sale in 1913 of three lots in Block 84 of a sale price of $2,000 per lot—why didn't you take that as a logical figure? A Because that was one lot.

Q Those were three lots, 7, 8 and 9. A The $2,000 sale was—$2,000, that is right.

Q Three lots? A Yes.

Q Not one lot. A I was held down to $1,800 by consideration of sales across the street. Over there we have a corner sale, the sale of a corner directly across the street, for only $1,833.

Q Well, why didn't you take $1,833 or $1,875? A Because in putting a value on inside lots here we have to consider all the data, all the sales data, and it would be negligence on our part if we did not do so. As a result of the consideration of all that sales data, $1,800 is the logical figure. You get some both ways, higher and lower.

Q So when you struck a figure you tried to strike an average figure? A No; it is not an exact average.

Q Well, how did you get the $1,800 in this particular case? A In the manner I have suggested.

Q Was it the corner lot across the way that caused that? $1,833? A It was all the sales, and besides that going in many blocks. In that whole section the values are well fixed from a valuation standpoint. When a sale takes place it will show more or less than the land value, the fair market land values sometimes. We want the fair market value.

Q Oh, the sales price sometimes does not indicate the fair market value? A Frequently does not.

Q Well, if that is the case, did you take that into consideration? A We did.

Q In these sales? A We did.

Q Well, now, in Block 84, knowing then that some of these sales prices did not represent the true market value, how did you get at this figure of $1,800 unless it was an arbitrary figure? A We discounted features and sales which would tend to make them high or low, such as a forced purchase or an executor's sale.

Q Well, do these figures represent the valuation of the inside lots? A These figures do represent the fair market value of the inside lots.

Q Inside lots? A Prior to 1921.

Q Prior to the improvement. And there is nothing—and that figure does not represent the value of the corner lot? A No.

Q All right. So that if in Block 84 you put down the value of $1,800 and you say that you took into consideration a corner lot across the way that was sold for $1,833, will you explain what relevancy the $1,800 bears to the $1,833 which was the sales price of a corner lot? A It shows—the $1,800—that we placed on the inside lot is fair.

Q It is too much, isn't it? A No; I don't think so, because we had a sale of $2,000.

Q But you said that you were influenced by the sale of a corner lot across the street for $1,833? A Well, you cited the $2,000 of an inside lot.

Q Well, now, a corner lot is worth in your opinion any more or any less or the same as an inside lot? A Ordinarily a corner lot is worth more.

Q How much more? A It depends on where the corner lot is located.

Q Well, in Block 84. Thirty per cent.? What did you figure a corner lot is worth in Block 84 before the improvement? A $2,400.

Q Now, if a corner lot was worth $2,400 in Block 84, how did the sales price of $1,833 on the corner across the way influence you in determining that the inside lots here were worth $1,800? A You have got to know that this corner lot included more than just one lot. It included inside lots as well. So that when I say $1,833 that corner lot sale works out $1,833, but it included as well inside lots with the corner. So that taking the corner by itself it would have worked out $1,800 plus at least $600.

Q I thought you said it sold for $1,833, the corner lot? A I said the corner sold. I didn't say the corner lot.

Q How many lots were sold in connection with the corner? A Four lots.

Q Eighteen hundred and thirty-three dollars each? A That is the average, dividing the consideration by four.

Q When did you four men take up your four respective maps and see that you agreed as to the valuation of the lots in these eighty blocks? A I don't remember.

Q You did that in Mr. Gaddis' office? That was done in Mr. Gaddis' office? A I think so, yes.

Q And at the time that you agreed with the other four—up to that time had you inspected these lots? A Yes.

Q You had? A Certainly.

Q Now, you have had no practical experience in buying or selling Hoboken real estate, have you? A I never bought or sold Hoboken real estate.

Q And you rely as an expert upon your study and theoretical knowledge? You have had no practical experience in the City of Hoboken? A I have never bought or sold Hoboken real estate.

Q And you have made this study that you speak of, that is, all you have ever done in connection with Hoboken real estate? A Just what a land valuation expert would have to do, yes.

Q And in your study, which you have explained, namely, going to the county blocking system and extracting records of deeds, and in the few instances that you speak of, making inquiries as to the consideration personally, did you ever make a study of lot or lots in the City of Hoboken prior to an improvement similar to this and after the improvement similar to this? A You mean other than this land here?

Q I said similar to this. Didn't I? A Read the question, please.

Q (Repeated by the stenographer: "And in your study, which you have explained, namely, going to the county blocking system and extracting records of deeds, and in the few instances that you speak of, making inquiries as to the consideration personally, did you ever make a study of lot or lots in the City of Hoboken prior to an improvement similar to this and after the improvement similar to this?") A Well, I have made a study of land in Hoboken—

Q No, answer this question. That question you can answer without a lot of talk? A Yes, I have done that.

Q You have. What block? A Block 36.

Q That is between what streets? A That is between Second and Third, Harrison and Jackson.

Q Any other block in the City of Hoboken did you ever make a similar study of; that is, of the value of land or the sales price of lands prior to an improvement similar to this and subsequent to the improvement similar to this? A Blocks 35, 45, 55; Blocks 68, 67, 75, 76, 77, 78; Blocks—some others.

Q Some others. When in the City of Hoboken did the City of Hoboken have constructed a sewerage system similar to the Seventh, Eleventh and Fifteenth street sewers? A I don't think they ever did construct one similar.

Q Well, if they never did, then how could you make a study of these blocks, of the values prior to an improvement similar to this, and the values subsequent to an improvement similar to this? A Well, I think any sewer which carries away the sewage is similar to this.

Q You do? A I do.

Q Any sewer that carries away sewage is similar to this? A Yes, because that is all this does.

Q Then a sewer in one territory that will carry away sewage is similar to a sewer in another territory that will carry away sewage there? They are all alike so far

as the sewer carries away sewage? A Yes, they are similar.

Q (*By the Court.*) You mean the sewers are similar, or the benefit similar?

Mr. Allen. The improvement.

The Court. The improvement of the sewer.

Mr. Allen. Yes; that is what he said.

Q Is that right? A I don't know just whether I am answering the question. I want to answer the question. My point was that there has never been a system—

Q I don't care what your point is. Just answer the question. A Well, it is a similar facility.

Q (Repeated by the stenographer: "Any sewer that carries away sewage is similar to this?") A Yes, because that is all this does.

Q (Repeated by the stenographer: "Then a sewer in one territory that will carry away sewage is similar to a sewer in another territory that will carry away sewage there? They are all alike so far as the sewer carries away sewage?") A Well, it is a similar facility.

Q It is a similar facility? A It is a similar facility.

Q The sale—what sale did you study of a lot prior to an improvement similar to this sewer improvement and the sale of that lot after an improvement similar to this? A Well, I haven't arranged my sales to answer that question. I would want more time to do it. I cannot do it now.

Q Can you mention any one sale of any one lot in the entire City of Hoboken made prior to an improvement similar to this where after the improvement there was a sale of that lot and you made a study of that? A Well, let me see. I can. I can do that much anyway. Prior to this improvement—or prior to the land having sewerage, the government purchased lots from the Hoboken Manufacturers Railroad Company at $1,175 per lot, and

after the improvement Henry Frank made a contract to purchase at about $1,900 a lot, the same land.

The Court. That is about $200 in excess of the price?

The Witness. Yes.

Q When did Frank do that? When did he buy? A November 3, 1922.

Q When did the government buy? A In 1917.

Q So it was the study of that sale that influenced you in making your estimates of the extent of the benefit conferred on a lot by an improvement of this kind? A I naturally gave it consideration.

Q You did, and the sale didn't take place, the Frank sale didn't take place until November, 1922? A It was taken into consideration.

Q Why, your estimates were made before that? A Not all of them, no.

Q Why, your base figure was made long before that? A It didn't affect the base figure.

Q Well, your base figure of the benefit that the lot received, you made that before the sale? A That was made before the improvement and, of course, the sale to the government had taken place prior to that.

Q Your base figure is what for the sewer benefit? A I have no base figure.

Q You have no base figure? A I have not.

Q The other three men had a base figure? A I didn't know that.

Q You didn't know that? A No.

Q These lots were all uniform? A No, they are not.

Q In size? A No.

Q They all are not, but most of them are? A Most of them are 25x100.

Q And of similar characteristics? A Yes, the majority of the lots I think are similar.

Q And you say you did not have a base figure for a 25x100 foot lot as to the benefit it received from the construction of this sewer; is that right? A I have no base figure.

Q Do you call it some other kind of a figure? A Why, I find that lots in various sections here were increased in value different amounts. I could not start with a base arbitrarily arrived at any more than anyone else could and do it right.

Q Well, the other three men did it that way? A I found out how much this land was increased in value by these facilities.

Q Well, what was the extent of that per lot? A It was a maximum of $500.

Q For the whole improvement? A For the whole improvement.

Q How did you allocate the $500? A In most cases $200 for paving, $200 for sewer, and $50 for connection.

Q Now, your figure of $500 that you so allocated, you arrived at that before the evidence of this Frank sale, didn't you? A Yes.

Q Now, then, the Frank sale was not what influenced you in making that determination of $500, was it? A It was not.

Q Now, again I ask you what sale of any one lot in the City of Hoboken did you study where the land was sold before an improvement similar to this, and then sold after it? A The sale in Block 102, I think it is—well, I haven't actually the sale of the same lot. I have similar lots.

Q Have you any instance in your—have you in any instance in your study, run across a sales price of a lot prior to an improvement similar to this, and then the sales price for that lot after the improvement? Have you? Yes or no. A Close to the line of Hoboken, but not actually in Hoboken, but just across is similar land.

Q Now, in Hoboken you haven't a single instance that you can turn to where you learned the price of a lot before an improvement similar to this, and the price of the lot after the improvement had taken place, have you? A I haven't the sale, no, of exactly the same piece of land.

Q Yet your study has been quite exhaustive? A It has.

Q But you didn't go back into the sales prices when improvements have been made of this kind in the City of Hoboken, did you? A The last sewer that was built was in 1911. There had been no sewers built in Hoboken from 1911 until this present effort.

Q Now, then, did you go back and study the sales prices made prior to 1911? A In one or two cases, but they were in a section of the city where the values were higher and not comparable.

Q So that now, as the matter stands, you can't tell us one instance in the entire City of Hoboken where you were able to familiarize yourself with the price of a lot before an improvement for a sewer had taken place and the price of that same lot after the construction of that sewer? A Not comparable land, no.

Q Not of any land in the City of Hoboken? A No.

Q Now, that is as to the sewer; can you point to any one instance where you studied the value of a lot in the entire City of Hoboken prior to a street improvement and then studied the value of that lot after there was a street improvement? A I do not think I have.

Q You do not think you ever did? A These sales, or similar lots.

Mr. Allen. Now, if your Honor please, I will rest my cross examination, and I submit that this witness under our decisions is absolutely unqualified to testify as an expert. You see he is called on to testify as an expert as to his estimate of the extent of the benefits of his lands, these lands of the

appellants, which they had received from the construction of these improvements, and here is a man who has spent his entire lifetime in other sections of the world than Hoboken. He is not a real estate man in the City of Hoboken. He has not had any practical experience whatsoever, in the City of Hoboken. After his being retained in this case, he is called upon to estimate the benefits that a lot—a land has received. Now, of course, he has acted as an appraiser of real estate in different parts of the country, and he has appraised real estate but he ought to have something besides being an appraiser of real estate to justify his being an expert to determine the extent of the benefits that the lands have received, and he has admitted that in not one case has he even made a theoretical study of a lot prior to an improvement, and the value or the sales price of that lot after the improvement. He has never taken that into consideration even in this theoretical study of his. Now, of course, I know how your Honor has ruled, but I submit that under the authority of the Court of Appeals, that that decision of the Pennsylvania Railroad against Schwarts, that an expert—it is 75 New Jersey Law, I think, page 801—an expert in order to give an opinion as an expert, he must be an expert, and he must show his qualification. I submit that this witness could not do a bit more than I could do from the study that he has testified, that he made.

The Court. Well, that may be so, but you may be an expert.

Mr. Allen. Oh, my no. Now, in that Schwarts case, there was a proceeding where Schwarts put on his real estate men to testify to the value of land there, over a tunnel, and they so testified. I think Charlie Singer was one of the witnesses, one

of the experts, and they had experience as real estate men, they had appraised the property, and so they testified as to the value that they thought land would have after the Pennsylvania Railroad tunnel was constructed under the hill, quite a depth of soil. Schwarts got an allowance, a verdict, and the Pennsylvania Railroad on appeal reversed that, and the Court of Appeals in that decision pointed out that these experts were not qualified to testify as to the value of these particular lands, because of that distinction. There was a tunnel under them, and they never had any experience of land where a tunnel had been constructed with a certain depth under them. Lots with a tunnel of different depths had been constructed, about which they had some knowledge, but the Court of Appeals said that that did not justify them in testifying as experts.

Now, this man has appraised realty, but has never attempted to study the valuation of land in the City of Hoboken prior to improvements. He has studied it afterwards, to see how much it has enhanced, in value, but not before. He never even made a study, can't find out a single lot of that kind, which he has studied before and after the improvement. He is now offered as an expert. I submit he is not qualified.

The Court. Well, he has said that he studied such lands comparable with those in Hoboken, right on the border line. I will take his testimony. You may have an exception.

Mr. Allen. Well, it is upon that feature that he has made a study of comparable lands?

The Court. No, but answering your challenge.

Mr. Allen. Well, then I will put a question as to that.

Charles W. Morrison, cross on qualifications.

Q What sale of a lot of lots prior to the improvement, prior to an improvement similar to this in some other city than Hoboken, did you ever make? A Make a sale? You say?

Q What study of a sale of a lot in some other city than Hoboken did you ever make, where you studied the sale before the improvement and the study of the sale of that same lot after the improvement? A Yes. Now, in lower Jersey City, near the Lackawanna Railroad, in lands which were originally meadow lands, just as these lands are, Grace M. Oliver, sold to Karl Ruykhavert.

Q Oliver to whom? A Ruykhavert.

Q When was that sale? A April 28, 1922.

Q Four lots? A Four lots.

Q Whereabouts were those lots situated? A Block 379.

Q What street is that? A That is the north side of Sixteenth street.

Q Between what streets? A Jersey and Cole.

Q Well, how much were those sold for? A Those were sold for $2,000 each, and the sewer assessment of about $250 had been paid on it, and prior to that Mr. Gaddis informs me that he bought those lots—

Mr. Allen. Oh, I object to that.

Mr. Lichtenstein. No, I don't think he has a right to object to it if the Court please.

The Court. Yes, that is part of the study.

Mr. Lichtenstein. Part of the study.

The Court. Yes.

A For $1,750 or thereabouts, making a difference of $250 for the sewer.

By Mr. Allen.

Q Mr. Gaddis told you that those same lots had been sold for how much? A For $1,750.

Q Seventeen hundred and fifty dollars; so that when—they were sold to Ruykhavert for $2,000? A That was an appraisal of $250, a new sewer having been built between that time in Sixteenth street, called the Sixteenth street sewer.

Q When did you get that information from Mr. Gaddis? A I think I got that last April sometime.

Q Now, is this the only instance that you know? A No.

Q Of a sale of lots prior to improvement and sale thereafter? A No, I have others.

Q How many have you got? A A great many, but—

Q How many? A How many do you want?

Q Well, how many have you got? A Why, altogether I should think—well, I have a half a dozen here.

Q You have a half a dozen, and are they the ones that Mr. Gaddis informed you about the price? A Mr. Gaddis and Mr. Ryer, both gave me this information.

Q Yes; and the information consists of what Mr. Gaddis told you the lots originally sold for? A That is right.

Q Before the sewer improvement in Jersey City? A That is right.

Q And you do not know whether it was a similar improvement or not, do you? A Oh, it was a sewer.

Q Just a sewer? A It was a sewer—carried away sewerage.

Q Carried away sewerage. You don't know how the cost of it compared with this? A It was much less.

Q Much less? A It was much less, but it is a better sewer in my estimation. It is a lower level.

Q Why did you say it was a better sewer? A Because it is a lower level. You can get better drainage nearer the waterfront.

Q Well, have you examined that sewer in Jersey City? A No, I have not.

Q Well, how do you know it is a better sewer than you have got in Hoboken? A From information I have obtained.

Q From Mr. Gaddis? A No, from others—as well as Mr. Gaddis.

Q But you got the information from Mr. Gaddis? A About the sale, yes.

Q No, about that the sewer was a better sewer? A No, it is my own deduction.

Q Well, why did you put that in? A Because you asked me if it was a similar sewer.

Q Yes? A But then you asked me whether I knew what the cost was.

Q Yes. A And I said I thought the cost was somewhat less.

Q Yes. A That is, per running foot.

Q But Mr. Gaddis told you it was a better sewer than the one we have got in Hoboken? A No, he did not.

Q Well, was the sewer built on piling? A It was.

Q And when was it built? A That was built in 1921, I think.

Q And how much did that sewer cost? A I don't know.

Q Did you ever examine it? A I did not.

Q Did you ever examine the plans? A No.

Q Did you ever examine the Hoboken plans? A Yes.

Q And although you made no examination of either the sewer or of the plans, you are willing to make that statement that it is a better sewer than the one we have in Hoboken? A Well—it is—about the sewer—I will withdraw the answer that it is a better sewer. In my estimation it is comparable, in that it drains similar lands, and does it satisfactorily.

Q Well, why do you withdraw that statement now, that it is a better sewer? A Because you wanted to go into costs, and so forth and—

Q No, I am only going into your knowledge. You were making a statement on the witness stand that this sewer, affecting these lots on Sixteenth street is a better sewer than the one we have—that is, you did, didn't you? Can't you answer that yes or no? A I did.

Q You did. You made that statement although you did not see, you had not seen the sewer in Jersey City, had not examined it, and although you had not examined the plans under which it was constructed; is that right? A Well, I made that statement on this ground, that that—at that point it is nearer the waterfront, and you can get a better pitch in the sewer, that if they did come to a point of flooding, that sewer would carry off the water faster and you would be less likely to have a flood at that point than back in the meadows of Hoboken. That is all.

Mr. Allen. Well, I still submit that this witness is not qualified.

Mr. Lichtenstein. I would like to ask the witness a few questions.

Mr. Allen. Well, if your Honor rules against me, what is the use.

The Court. Do you want to ask him any questions now.

Mr. Lichtenstein. Well, I mean on this question of the sewer. Mr. Morrison—

Mr. Allen. Well, I object to this if your Honor please. I understand—

Mr. Lichtenstein. Mr. Allen—

Mr. Allen. Well, wait a minute, I know what you want to do. If your Honor please, this witness has been examined as to his qualifications.

The Court. Yes, you have cross examined him as to his qualifications.

Mr. Allen. I have examined him and your Honor has overruled my objection and given me an exception.

The Court. Yes, I will take his testimony and you may have an exception.

Mr. Allen. That ought to be the close of that.

The Court. Yes, otherwise this thing will be open forever and a day. Now proceed.

Mr. Lichtenstein. Have we got your Honor's book—this is the exhibit, isn't it?

The Court. Yes.

Mr. Lichtenstein. I would like to have it to use.

The Court. Very well.

Direct examination by Mr. Lichtenstein.

Q Mr. Morrison, for the purpose of familiarizing yourself with the plans which are the subject of these various appeals, did you examine each and every parcel of land? A Yes.

Q Shown on the assessment maps in this case? A I did.

Q And did you make calculations concerning the area of those various parcels of lands, from the assessment maps? A I did.

Q And did you also prepare a schedule showing the value in your opinion, that is the market value of each and every parcel of land which is the subject of these various appeals before the improvements in question? A I did.

Q And also your opinion as to the market value of each and every parcel of land after improvements were completed? A I did.

Q And also the increase in value of each and every parcel of land which is the subject of this appeal by reason of these various improvements? A Yes.

Q And have you made a calculation showing the increase in value of each and every parcel of land which is the subject of this appeal by reason of sewer improvement in question, the street paving and grading in question, and the sidewalks, as well as the sewer and water connections? A I did.

Q And the schedule marked Exhibit 8-A, under the head of Morrison, do those figures represent your calculations? A Yes, they do.

Q Now, then, Mr. Allen, so far as these figures are concerned, may we have the same admission concerning each and every one of them as we have had with reference to the others—or admissions, as to the admissions of the other experts?

Mr. Allen. Except that since those admissions were made, his books has been altered and changed.

Mr. Lichtenstein. I am speaking now of this book as it is, Mr. Allen.

The Court. You see it was admitted—it was checked up.

Mr. Allen. Yes, the one that is marked for the Court.

The Court. Yes.

Mr. Allen. Yes, subject to our same objection that it is incompetent, irrelevant and immaterial, and not proper evidence.

Mr. Lichtenstein. So that it is admitted that all of the figures—

Mr. Allen. He would testify—

Mr. Lichtenstein. Under the heading of Morrison, that he would testify, and that they may be taken with—as the equivalent of his testimony, with the same admissions that were made concerning the testimony of Mr. Gaddis, Mr. Singer and Mr. Mayer?

The Court. Yes.

Mr. Lichtenstein. Now, where is that little pamphlet—this one.

Mr. Allen. May we have the same admission concerning Exhibit P. 10, the items opposite the name Morrison?

The Court. Is that right?

Mr. Allen. Yes.

The Court. The same admissions?

Mr. Allen. Yes.

Mr. Lichtenstein. That is the same admissions?

Mr. Allen. Yes.

By Mr. Lichtenstein.

Q Mr. Morrison, in forming your opinion as to the market value, both prior to and after these improvements, of the various parcels of land, which are the subject of the appeals, approximately how many sales did you take into consideration in the City of Hoboken in forming your opinion? A I have totaled those sales, those that were finally chosen, as the representative—

Mr. Allen. Well, if your Honor please, as this question is put, it is to contradict his previous testimony that he never took into consideration one sale prior to the improvement; if this man is being asked this question about the sales since the improvement—

Mr. Lichtenstein. No.

Mr. Allen. All right, but this witness has testified that there was not one single sale that he knows of made prior to the improvement, that he studied.

Mr. Lichtenstein. But if Mr. Allen would listen to the question again.

The Court. Read that.

(Question read.)

Mr. Allen. Prior to. Well, he is taking into consideration, that he did not take—

Mr. Lichtenstein. He did not testify anything of the kind, Mr. Allen. He testified in answer to your question, he told you of 200 and some odd sales that he took into consideration, and that he took into consideration 1,200 odd sales—

The Court. Fifty of which he could recall, some fifty of which he recalled. That was his original testimony.

Mr. Allen. Surely, but—all those sales that he took into consideration, but my friend ingeniously framed his question to endeavor to bolster up the question to include sales that he took into consideration prior to that time, and this witness has denied that he took those sales into consideration, that he took any sales into consideration in the City of Hoboken prior to an improvement of this kind.

Mr. Lichtenstein. If the Court please, I do not consider that I am so ingenious as to try to cover up the testimony of any man. I do not conceal, your Honor, as my friend Mr. Allen just did, confining this man to a certain question; do you know of a single sale of a piece of property, which had this improvement before, and this improvement afterwards—now, no man, according to Mr. Allen's theory, why if there were no sales in the City of Hoboken we would be absolutely at the mercy of the Commissioners of Assessments. In other words, they could put it at a million dollars, and no man could testify. That would be the law, but that can't be the law and it isn't the law.

The Court. I will allow the question. You may have an exception.

Mr. Allen. Yes, we pray for an exception.

A I took into consideration all these sales which I mentioned to the number of a thousand or more, but finally boiled those down to definite sales of vacant lands, in this section, to the extent of about 200.

Q Yes, 200 parcels of land. Now, will you—

Mr. Allen. I object to Mr. Lichtenstein—

Mr. Lichtenstein. I will withdraw the question, to save time.

Mr. Allen. Making a statement of this witness' testimony—

By Mr. Lichtenstein.

Q When were these 200 parcels of land—where were they approximately located in the City of Hoboken, that you took into consideration? A They were in the meadow district.

Q Yes. Will you just, for the purpose of the record, please give us—have you them tabulated by what blocks they were contained in? A A part of the blocks—there are other blocks not tabulated here. In other words that land that lies on Willow avenue, for example—

Q You have a tabulation here to which Mr. Allen called your attention, including lands in Blocks 2 to 149; that is, you have them on your sheet, and what do these figures represent, these block figures? A They represent the blocks in which the sales were located.

Q Yes, the sales that took place when—prior to or after the improvements in question? A In this column are the sales which took place prior.

Q Prior? A To the improvement.

Q Well, now, were they or were they not vacant lands? A They were vacant.

Q Were they lands that had improvements or without improvements? A They were lands that had both sewer and pavements.

Q Yes, and were they lands which were similarly situated to the lands which are the subject of these appeals? A They were.

Q Are they comparable lands to the lands which are the subject of these appeals? A They are.

Q Yes. Now you say that these lands had the improvement. Now, have you on this tabulation the sale price of those lots with the improvements? A I have.

Q Yes. How many lots are included in those sales that you have been talking about? A 184 point 75 lots.

Q What was the average sale price of those lands with those improvements? A $1,900.

Mr. Allen. I object to it. One minute—irrelevant and immaterial. If that is the way we are going to get at the valuation of these lots prior to the improvement, let us know it. If you are going to take 184 lots in various parts in the City of Hoboken, in Block 2 to Block 149, and strike an average figure to find out values, why let's know it. I submit that is irrelevant and immaterial, and it is not evidence.

Mr. Lichtenstein. I do not say that it is for the purpose—

Mr. Allen. Well, I am stating my objection.

Mr. Lichtenstein. Well, I have a right to answer you, Mr. Allen.

The Court. Yes.

Mr. Allen. No, you have not.

Mr. Lichtenstein. Well, I have the right, if the Court please.

The Court. Yes, you have. Yes, you can state your purpose.

Mr. Allen. He is not stating it.

Mr. Lichtenstein. Well, I have been trying to. I submit that I am stating the purpose.

The Court. All right, Mr. Lichtenstein.

Mr. Lichtenstein. Read that question.

(Question read.)

Mr. Lichtenstein. Now, if the Court please, this man is called as a witness, as an expert. I am showing now—

Mr. Allen. Well, does your Honor rule on that—the witness has answered the question.

The Court. Well, he answered before I ruled.

Mr. Lichtenstein. Now, if your Honor does not want to hear me here, of course—

The Court. Yes, I am ready to hear you. Go on. Mr. Lichtenstein has the floor, go ahead.

Mr. Lichtenstein. I have always understood, and it has been the effort of counsel on the other side all morning to disqualify this witness because he has not had any experience, and because he has not done certain things that my friend thinks he ought to do. Now, he has testified to values before and values afterwards. Now, I am showing, trying to demonstrate by this witness that he has taken into consideration a great many very valuable elements, the elements being 160 odd sales that he has culled out of a thousand, around this particular area, and he is telling you that he took those into consideration in order to arrive at the figures which he did. This testimony is now being instituted for the purpose of showing his reasons. Now, then, he gathers a mass of information from which he makes his deductions, and I ask him about this whole mass of information, as to these 184 lots, taking them all, and adding them together, and he finds that they have all been similar, taking the average, $1,900 a lot. Now, it is merely a matter of information, what his estimate is based on.

The Court. I will allow it.

Mr. Lichtenstein. What better experience is there, your Honor, than taking an average like this?

The Court. I will allow it to stand. You may have an exception.

Mr. Allen. Exception.

By Mr. Lichtenstein.

Q Have you also made a study of sales of unimproved lands, embraced within the assessment area, which were comparable to the lands which are the subject of the appeals and similarly situated? A I have.

Q Of the number of sales that you took into consideration, have you made a list of any particular number of lots that you consider are particularly applicable and within the assessment area? A I have taken all the sales of vacant lands.

Q All the sales covering a period of how many years? A Seven.

Q Going back seven years? A About seven, yes.

Q And how many lots did you take into consideration? A 266.93.

Q And what did you find the average lot unimproved to be, considering these 266 odd lots?

Mr. Allen. Same objection.

The Court. Yes, same ruling and exception.

Mr. Allen. It is too general, irrelevant and immaterial.

The Court. Yes.

A The average in that section was $1,360 per lot.

Q And have you made a calculation taking the same character of lots, improved, and the same character of lots unimproved, to show what the condition of the sale price was? A I have.

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Q And taking the same number of lots you have already indicated? A Yes.

Q What does it show?

Mr. Allen. Same objection.

The Court. Same ruling and exception.

A It shows difference of $540, in favor of lands on the improved streets.

By Mr. Lichtenstein.

Q Yes, now were you present at the auction sale of the City of Hoboken, of the lots of the Hoboken Manufacturing Railroad Company which has been referred to? A I was.

Q Yes, and those sales took place, did they, prior to or after you made your calculations? A Before.

Q Before your calculations. Just roughly, Mr. Morrison, what does your—what is the average land value of the lands which are the subject of these appeals, what do they show them to be after the improvements were made, taking the— A Well, the average, yes, about 2,000.

Q About $2,000?

Mr. Allen. May I have an exception, running to all this line of averages.

The Court. Yes.

Q Yes, and the sale that was made to Frank, that you referred to in the month of November, those lots averaged how much? A About $2,000—a little less.

Q About $2,000—a little less than $2,000. And that included buildings? A Uh—I would think so—no, it did not. No, it did not include—

Q That is your figure, a little less than $2,000? A Yes. a little less than $2,000.

Q Mr. Morrison, in examining records for the purpose of determining construction, do you or do you not take

into consideration the government revenue stamps? A I always make a note of them.

Q You always make a note of them. Mr. Morrison, will you tell us in a general way please what study you made of these lands there now, under appeal, in your own way, study and examination? A Well, I wanted, of course, first to get at the character of this land—

Mr. Allen. I object to what you want, not responsive to the question.

Mr. Lichtenstein. It is just preliminary to show what he did.

The Court. That is all.

Mr. Allen. Couldn't we confine this witness to answering questions?

Mr. Lichtenstein. We can, if the Court please, confine him, if we are permitted to go on without interruption about immaterial things. It is merely preliminary as to getting at it—

The Court. Merely preliminary.

Mr. Lichtenstein. This is an intelligent witness and he talks intelligently.

Mr. Allen. I will object to a preliminary matter.

A When I first got down to it, when I first commenced, one of the first things I did was to get at the depth of the meadow in this section. I examined borings for this purpose in more than one place. In some of these blocks, where I knew that it was an important factor. I also familiarized myself with the history of this section, and the way the—

By Mr. Lichtenstein.

Q In what way did you familiarize yourself with the history of this section? A By going back into the original character of the lands, through records, and the

growth of that section, and what had taken place there in the way of building streets, and locating manufacturing plants. I learned that certain sections needed very little piling, that part of Hoboken was on solid land, and that this section in large part was not on solid land, and that the cost of doing any kind of construction, whether it was building a sewer or building a building was very much increased over the building of any such facility in the section of Hoboken having solid land, inevitably retarded the section here because of that tremendous extent, and the manufacturing plants were of such character that they did not have a great lot of sewerage to dispose of. It limited the character of that neighborhood to what I would call a low type of use, such as a yard, or for storing lumber or a frog and switch factory, where they want to spread out rails, a factory—cooperage, a great many cooperages are located in this section, where they want streets for barrels, where it does not make any difference whether the ground does settle on to the barrels or the lumber. It is not a serious factor, and where, of course they have not got to pile before putting the land to that use. I found that the character of the lands was more stable, because the use did not change, and even going back to 1910, the sales of these lots were just as much money practically as today; that is where they have not a sewer or pavement. For that reason we were able to get sales—

Q Well, now, what other study did you make, Mr. Morrison? A The study, of course, where railroad connections were available for instance, there was an increase in value, and that the railroad connection to a considerable extent offsets the disadvantage of having to pile. I found that a great many manufacturers were not locating there because they could not get rail connection, and that all lands that could not have the rail, sold for less money.

Charles W. Morrison, cross.

Q Now, did you go over these lands yourself—that is walked over them and took pictures of them? A Many times I have walked all over them, and taken pictures, and collected data and information concerning that section of the city.

Q Did you make an examination of the Fuertes report? A I did.

Q And did you also make an examination of these sewers in Hoboken? A I did.

Q To what extent? A I examined to see whether they had been built substantially along the lines of that recommended plan, and whether or not they were answering the purpose for which they were designed.

Q Did you also examine the streets and paving and so on? A Yes.

Q Did you also study statistics concerning the population of the City of Hoboken? A Yes.

Q And the actual increase? A Yes.

Q And the probable increase? A Yes.

Q Make those studies in connection with the values of lands and so on? A Yes.

Q And the extent of the use to which this sewer system was designed originally? A Yes.

Q And the area of the population that it was designed to take care of? A Yes.

Q And the character of the population that it was designed to take care of? A Yes.

Q Did you also make a study of the sales of lands in the City of Hoboken which are embraced within the solid ground area? A Yes; I got a large number of sales in that section.

Q Where no piles were necessary to be driven? A Where no piles were necessary.

Cross examination by Mr. Allen.

Q This tabulation from the county block system that Mr. Lichtenstein referred to, was that prepared prior

to your entering or inserting the values in the eighty blocks as in your map? A Yes.

Q Will you turn to that map again which contains the joint figure of valuation made by the four experts on the eighty blocks, where you all agreed? A (Witness does so.)

Q Now, as I understand your records and your average price, that was obtained before you inserted your valuations in this map? A Yes.

Q Take Block 2 on the map? A Yes.

Q What is the value that you placed on the lots in Block 2? A That is a block—

Q What is the value, what is the value? A There is no one value.

Q Have you inserted any value down there of lots in Block 2? A I have.

Q In red ink—at $2,700; is that it? A That is correct.

Q Those particular lots that front on what? That is what? Newark street? A These values here—

Q One minute. A Fronting on Newark street.

Q Answer the question. The lots in Block 2 front on Newark street, and you place a valuation of $2,700 on them, don't you? A Yes.

Q And the lots that abut on Ferry street you place a valuation of $2,500 upon; is that right? A Yes.

Q But your compilation of the average price of sales in Block 2 is $1,920, isn't it? A It happens to be.

Q It happens to be? A Yes.

Q Well, that is the fact, isn't it? A We didn't regard the average—we didn't regard the average.

Q I know you didn't. I understand you didn't. But this compilation of sales of lots in Block 2 that you gathered from the county block system and this other study showed you that the average price of lots in Block 2 was $1,920. Now, how many sales did you

examine to elicit the fact that the average price of lots before this improvement was $1,920? A I don't know how many sales composed that.

Q Haven't you any records here that will show that? A No.

Q You cannot tell where you got those figures? A If you want me to get those figures out for you I will get those figures.

Q Now, take Block 3. What valuation did you place on the lots in Block 3, prior to the improvement? A $2,000.

Q Two thousand dollars. Now, your examination of the sales as you took them from the county block system and the records, showed that the average price was $2,160? A Yes.

Q How many sales did you examine to get at that average price? A I don't know there, either. I could get those data for you. I will have to go through my list and find out what block that goes through on.

Q Can you tell what block that is? A Block 15 is the next block.

Q Can you give us the next block after 3 and before 15? A That is cut out. I will have to check it.

Q Will you do that afterwards? A Yes.

Q Now, take Block 15? A Yes.

Q What was the price that the four of you agreed on on lots in that block, what was the price that the four of you agreed the lots in that block were valued at before the improvement? A Well, in this block there were no appellants and we didn't agree on any value on either Monroe or Jackson streets, because there was no one there that we were representing, and it was not necessary.

Q If you found a block where you didn't have any appellants you mean to say— A We didn't come to any concurrent opinion as to the basic value of the land.

Q You did come to a conclusion as to the basic value of the lots in Block 15 that fronted on Paterson street? A Well, that is my figure. I don't think the others entered into that. We didn't represent anyone there.

Q Well, you got down $2,200; haven't you? A I have $2,200.

Q And what have you got on the lots on First street? A $5,000. That is a business street.

Q Now, your average price in your position is $1,500? A Those sales were on two streets, on Monroe and Jackson.

Q Now, take Block 18. You didn't make any estimate there? A No.

Q So far your computation which contains this average takes into consideration two blocks in which you didn't fix a valuation prior to the improvement? A That is right.

Q Does the same apply to Lot 19? You had no appellants? A Yes.

Q How about 27? A I think the same applies there as well. It is beyond the assessment area, you see, and if there are any figures there, why, I may have done that. I don't know anybody agrees in that with me. It doesn't enter into the case at all.

Q Well, now— A It is an expression of my judgment merely.

Q Didn't the four of you concur that the lots in Block 27, those that fronted on Jackson street, were valued at $2,300 before the improvement, and those that fronted on Monroe street were valued at $2,500? A No. This map here is my map.

Q Well, you have checked it up with the others? A As far as the blocks within the assessment are concerned, yes, but that is not within the assessment area.

Q Twenty-seven.

Mr. Allen. Where is Mr. Mayer's book? Is Mr. Mayer's book here?

The Witness. I think he took it home.

Q Well, you heard Mr. Mayer testify that all of you agreed upon these eighty blocks and inserted the figure? A That was within the assessment area.

Q What is the first block in this tabulation from the county block system contained in the assessment area? A I think it is in here. It is one cut out in here. I think that should be 81. I am not quite sure about that.

Q Well, take 81? A Yes, 81 is in the assessment area, right here.

Q Now, the estimate that you placed on the map as to the lot that fronted on Jackson street in Block 81 is $1,800, and the lots that front on Monroe street in that block were valued at $2,000 before the improvement? A They are.

Q And yet your sales—your average sale extracted from the records is $1,770? A Yes.

Q Well, why didn't you put down $1,770 then? A Merely our judgment that $1,800 was better.

Q Eighteen hundred dollars was better? A Yes.

Q Well, now, if your record showed you that the average sales showed that the lots in that block had brought $1,770, why didn't you use that as the figure instead of $1,800 and $2,000? A Because the fair market value of lands in 1921 in our judgment was $1,800 and not $1,770.

Q I know that is your judgment? A But the sales average had nothing whatever to do with the placing of the fair market value on these. We took each sale by itself and not as an average value in deciding whether $1,800 or $1,700, or $1,900 was the figure.

Q Well, why did you make up this compilation showing average sales in these respective blocks? Why did you do that? A There was no purpose whatever in

showing that except that you might want to know or ask me, "Now, what is the average in that block?" And I would say, "Here, well, now, Mr. Allen might ask me what is the average for the sales in any block and I will just work that out," because I couldn't tell what you would ask me.

Q When you made these extracts of the sales it was not for the purpose of getting ready for my examination? Surely that was not the cause? A Well, I didn't know you were going to be cross examining me.

Q You didn't know that anybody would be cross examining you. Didn't you make these extracts in order to get at the real valuation in helping you to determine what was the value of the property? A This is the actual procedure in this matter: After we had—

Q Well, you got this up first, didn't you? You looked at the records first and studied the sales first, didn't you?

The Court. Did you?

The Witness. Yes.

Q Well, now, then, having done that in Block 81 in this drainage area, can you tell how many sales you extracted from the records? A Not until after lunch. Then I can get them for you.

Q Did you extract all that there were? A All that there were.

Q In seven years? A And then took the vacant land sales.

Q Well, you took all the sales of vacant lots in Block 81 for the past seven years; is that right? A Yes; that is right.

Q Now, having taken those and having ascertained the sales of all the vacant lands for the past seven years in Block 81 that indicated that the average price was $1,500, why did you agree with the other men in

fixing the valuation of those lots at $1,800 and $2,000? Can you answer that? A Well, you see, we have to take the sales individually. Now, it may be that in there is an executor's sale. That would bring the average down. Now, it would not be right to call an executor's sale a fair normal market value, because our other sales showed it to be lower than normal, and when we came to place the normal and fair market value on these lands we had to take that into consideration.

Q Was there any executor's sale in Block 81? A I don't know.

Q No. Well, not knowing that— A But there may have been some other reason. That is not the only thing we have to take into consideration.

Q Not knowing there was an executor's sale, why did you advance that as a reason for changing your figure from $1,800 to $2,000? A You asked me, if I got your question right, whether these figures were agreed on, whether these figures we agreed on are not precisely the same as these averages.

Q No; I didn't ask you that. A You say, "Why aren't they?" I am telling you that they can't be the same.

The Court. Well, frame a new question.

Q If you made a search of all of the sales of vacant land in Block 81 for the past seven years, and you found out that the average sales price was $1,500, why didn't you consider that, why didn't that influence you in determining what was the market value of the land in that block before the improvement? A Of course, it influenced me.

Q It influenced you? A Of course.

Q Did it have any bearing in your determination, any foundation for it at all? A It was not a yard stick.

Q Well, if it was not the sales prices that you extracted from the records and from the sales that in-

fluenced you, what was it that influenced you in determining the value of lands? A Well, of course, judgment entered into it, and judgment and experience in getting at the fair and full market value of these lands, and knowing the conditions surrounding those sales and the kind of land that was sold. For example, suppose we had four sales of four corners, and we were going to put a unit price on the inside lots. It would be a matter of deduction there and judgment, and not an average.

Q Well, if you found that the sales in this lot indicated that the average price was $1,500, what was it that caused you to agree with three other men, three other experts, that the real value of the lots in Block 81 before the improvement was $1,800, and $2,000? A In the first place, the average was not $1,500. It was $1,770, if I remember, and that is only about $30 out of the way. So don't call it $1,500 and say that we put $1,800, because we did not. You know $30 is pretty close, isn't it, to the average?

Q Is that average sale $1,770? A Well, that is the way it works out there, yes.

Q Then the average price has something to do with your determination of the value of these lots?

The Court. I think he has already said that.

A Average figures when you take—when you take a section and you get statistics, averages, they mean something taking the thing as a whole.

The Court. You mean something but not everything?

The Witness. Yes.

Q Well, what was your average?

Mr. Allen. I will withdraw that.

Q What was the average sales price of lots in Block 83 as you studied them and learned about them from the actual sales and the records of them?

Mr. Lichtenstein. This witness' average sheet is not by blocks. His average sheet takes in all of the sales in all of the blocks, as I understand it, and that shows $1,770. He didn't make calculation of individual blocks.

The Court. Not any particular block.

Mr. Lichtenstein. No.

Mr. Allen. I submit this is not an objection to my question, but it is the usual interruption of Mr. Lichtenstein.

The Court. Read the question.

Q (Question repeated by the stenographer: "What was the average sales price of lots in Block 83 as you studied them and learned about them from the actual sales and the records of them?")

Mr. Allen. Now, is there any objection to that question?

The Court. No objection, as I understand it.

The Witness. That was Block 83?

The Court. Block 83, yes.

A Eighty-three, you see, has frontages of different value, so that the average there means nothing at all.

Q Oh, well, is that an answer? A Well, that is my answer.

Q That is your answer, that the average means nothing? It means nothing if it is from your figures on this map; is that it? A These averages here were not a factor in comparison to the factors that were in our minds when we fixed those values. These averages I say I got them out because you might ask me, "What is

the average of the sales in that block?'' It was not anything we got out to help us in placing those.

Q I think you could have answered that question if Mr. Lichtenstein had not intimidated you. You have prepared, have you not, a tabulation showing certain county blocks located in the City of Hoboken, 83 being one of them, and you have put down in other columns the consideration paid for lots in those blocks, and you have gone back seven years; is that right? A Yes.

Q Now, have you in this tabulation of yours an average price of the sales of lots in Block 83? A Yes.

Q Will you tell us what that is? A $1,950.

Q Nineteen hundred and fifty dollars. Now, $1,950 represents the average price paid for lots in that block going back a period of seven years; is that right? A That is right.

Q Now, take your map 83. A Yes.

Q And what was the joint uniform determination of the four experts as to the value of lots in Block 83 abutting on Monroe street? A $1,600.

Q And what was the joint uniform determination of the four experts as to the value of the lots in Block 83 prior to the improvement, that abutted on Jefferson street? A $1,800.

Q Your average sales price was $1,950; is that right? A Yes.

Mr. Lichtenstein. Block 83, is that?

The Court. Eighty-three.

Mr. Lichtenstein. That is the Krug property.

By Mr. Allen.

Q What is the average sale price of lots in Block 88, according to your study and the extracts of the records? A It is out of line here. I can't tell which is it—$900.

Q Nine hundred dollars. Your study showed you that the average sale price of lots in Block 88, and in

the City of Hoboken, going back a period of seven years . was $900 per lot? A Yes.

Q On your map, where the four experts agreed as to the value to a dollar, what value did you place on the lots in Block 88, fronting on Monroe street? A $1,500.

Q Fifteen hundred dollars, and with the lot fronting on Madison street, what value did you place? A $1,600.

Q So that the average sale price did not furnish you very much of a factor in determining the value of those lots? A Well, the sales in those blocks had a value in the total. I have included them because I wanted to be fair. It is really to your advantage to have that low sale in there, on that unimproved land. It is really in your favor, but I included those sales, because I wanted to have everything in.

Q Now, take Block 102, the average sale price there was $2,450, was it not? A Well, I have not averaged all the sales in that block.

Q But you have averaged it? A Let me see; what block did you say—102—I see Block 102—have I got anything in there? Yes, well, Block 102—I did not go back in that column—

Q Well, in your column here—

Mr. Lichtenstein. If the Court please, may this witness answer this question?

The Court. Yes.

A That is averaged in there, as $1,900—that $1,900—that is really $1,900 there.

By Mr. Allen.

Q And you are changing this here? A And that is—that is the sale of Bridget McGuiness—Bridget McGuiness sold that lot there, and that has been—that is $1,900.

Q Now, in reply to that question of mine as to whether or no—as to what was the average price of the sale of lots in Block 102? A That is $1,300.

Q Did you not take your pencil and strike out the figure of $2,450 which was in the column headed average and immediately in alignment with Block 102? A Yes.

Q You did? A Yes.

Q And did you not under the column headed, "consideration," also with your pencil, when I asked you that question, a second ago, strike out the figures which are there and write— A I did.

Q One minute, $2,450, and insert $1,900? A Yes, I did.

Q Now, we have got that in the record? A Yes, that is right.

Q Now, the valuation that you four experts placed on the lots in Block 102— A Yes.

Q Was $1,300? A That is right, but don't forget—

Q One minute. A That this sale—

Mr. Lichtenstein. I submit the witness ought to be allowed to answer.

Mr. Allen. I submit that this witness has answered the question.

The Court. Yes.

Mr. Allen. Do you want to see this Mr. Lichtenstein?

Mr. Lichtenstein. The trouble with counsel is this, that he won't get anywhere by stopping the witness from explaining.

A That is comparing the sales with units.

The Court. No, I will strike that out.

The Witness. It is not figured at all. It is not just. He is misusing the figures and—

The Court. Strike that out.

Mr. Allen. Yes, all those are stricken out.

The Court. Mr. Lichtenstein will probably redirect you.

Mr. Lichtenstein. Oh, yes, it will make me go over the whole business again.

By Mr. Allen.

Q Now, in Block 114, your study of the sales indicated to you that the average sale price is $2,250, is that right? A What was your question again?

Mr. Allen. Mr. Morrison, if you pay attention to my questions, and stop looking at that map, we will get—just stop looking at that map first. Just listen to my question. Read that question.

The Court. Read the question, Mr. Cooper.

(Question read.)

A Yes.

Q And how many lots—how many sales did you get that average from? A I don't know. I will have to dig that up for you.

Q But the first information you obtained was that from the study of the lots—of the sale of lots in Block 114, the average sale price was $2,250? A Yes.

Q Going back for a period of seven years? A Yes.

Q And the four experts determined as to a dollar, did they not, that the lots in that block, fronting on Adams street, were valued at $1,500? A Yes, that was prior to the improvement.

Q Yes, prior to the improvement? A Yes, but the sale was not prior to the improvements.

Q And that the value of lots in that Block 114, fronting on Grant street, prior to the improvement was—is that $2,000 or $2,100? A I can't see that.

Q Twenty-one hundred dollars? A All right, $2,100.

Q And yet your average sale price is $2,250? A Yes.

Q Now, if the—this study went back for seven years, while some of these sale prices were prices of lands in that block before the improvement? A You see the heading from what you are reading, lots on streets that have improvements. These sales that you are taking were sales of land on improved streets, that had sewer and pavement; don't you see? Now, you are getting me over into the assessment area, and trying to compare that with our figure, prior to the time that the improvements were put on here. Don't you see? Of course, there is a wide separation.

Q Well, now, you are—do you know how many sales you took into consideration in giving the average sale price— A No, I do not.

Q Of lots in Block 114? A No, I do not.

Q And then, in knowing about what this means, you first have to determine and find out how many sales took place and how far back they were? A I know what it means without doing that.

Q Well, can you tell me how many sales you studied there in Block 114? A No.

Q Can you tell how far back they went? A No.

Q You can't even put a maximum period beyond which you do not know? A No, I can't do that.

Q Then, have you known that any of those sales were prior to the improvements of those streets? A Well—

Q How do you know that? A Now, take that block, the sales must have been in 1922, because they did not have the improvements prior to that time.

Q Then these sales are confined to sales after improvements? A In the column, where you are looking, yes.

Q But—then I understand you that this extract of sales is confined to sales of lots after the street has been improved? A Yes.

Q And you have not taken out any sales of lots prior to the improvement? A Oh, yes, just begin here and read down.

Q You are not on the— A If you want to compare the averages—

Q One minute, just answer my question, please. Then you have taken sales—extract of sales on unimproved streets? A Yes.

Q Now, take Block 123, the average sale price was $2,750? A Yes.

Q And is that—are those sales along an improved street? A Yes.

Q And yet your appraisal that the four of you agreed on as to the value before the improvement was at $2,100? A No, $4,000 on Willow avenue, where that sale took place, and $2,100 on Clinton.

Q Twenty-one hundred dollars on Clinton? A The sale running between the two streets.

Q Yes, and $2,100 on Clinton and $4,000 on Willow? A Yes.

Q Now, you were not assisted in determining the value of $4,000 lots on Willow, by any of these sale prices where you averaged $2,150? A No, this average does not mean anything to me.

Q That average does not mean anything to you at all? A No, it does not mean anything at all. It has got to be analyzed and the sale taken separately, from which we build up our units.

Q Then you did build up units; that is right, isn't it? A We had concurrent opinion on those values on inside lots, prior to improvements.

Q Now, where was it you built up these units, in Mr. Gaddis' office? A By collecting data, yes—in Mr. Gaddis' office, largely.

Q When you say building up units, what do you mean? A Forming our judgment as to the fair market value of the inside lots prior to the improvements.

Charles W. Morrison, cross.

Q When you and Mr. Gaddis, in Mr. Gaddis' office, built up your units, you mean that you determined a base figure which represented the valuation of the respective lots in this drainage area, don't you? A Yes.

Q Your answer is yes to that? A Yes.

The Court. Well, you are going to be some time, aren't you?

Mr. Allen. Yes.

The Court. All right, it is one o'clock. We will now take an adjournment. Now, you gentlemen had better see me. I do not believe I can give you a date until the first of January, but if you will see me around that time, I will see what dates I can give you. The Court will now take a recess until two o'clock. We are through with this case until I am able to give you another date.

THIRTEENTH SESSION.

February 13, 1923.

Hearing resumed.

CHARLES W. MORRISON, recalled for further cross examination as to qualification:

The Court. Very well, proceed.

Mr. Allen. We have been cross examining Mr. Morrison.

The Court. Yes.

Mr. Allen. Will you please read the last question and answer.

(Last three questions and answers read.)

Charles W. Morrison, cross.

By Mr. Allen.

Q Do I understand you correctly, Mr. Morrison, that it was not the average sale price that governed you in your determination of the valuation of the lots in the respective blocks in this drainage area prior to the improvement? A Correct.

Q That is correct; it was not the average sale? A It was not.

Q Now, if you will turn to your map of which you have made your valuations of different lots in this drainage area, and take for instance, Block 65, where you have $1,300 written in red ink, indicating the valuation of lots in Block 65, prior to the improvement; that is correct, isn't it? A The inside lots, on Harrison and Jackson?

Q Yes. What influenced you in determining that figure, if it was not the average sales price? A It was not the sales, average sales—it was the sales, all the sales that we had before us, and other information as well as sales.

Q Now, if it was not average sales price, was it any specific sale? A It was not.

Q Then, as I understand, as far as the fixing the valuation of $1,300 for the inside lots of Block 65, at $1,300, you were not influenced or governed by average sales, and you were not influenced by any specific sale? A That is right.

Q Then that $1,300 that you fix as the valuation of these lots prior to the improvement, had to be based upon your so-called experience? A No, it was more than experience; it was a study of all the sales, and other physical facts that we had before us.

Q Well, if it was not the average sale, and if it was not the specific sale, then what was it? A It was all the sales and other physical facts we had before us at the time.

Q Physical facts? A Yes.

Q Well, having eliminated average sales, and having eliminated the specific sale, then is the $1,300 based upon physical conditions, or physical facts as you call them? A Physical facts, conditions, influenced us in addition to sales data.

Q Well, how did you get at $1,300 of those inside lots, if you were not governed by the average sale of lots in that block, and not governed by any specific sale? A Getting at that $1,300 was a process of expert real estate men.

Q Well, as far as yourself in concerned, your own opinion? A That is my individual opinion in this case.

Q And what is that based on, having eliminated the average sale and the specific sale? A All the pertinent data.

Q Which consisted of what? A Of the sales.

Q Well, you have eliminated average sales— A I have not eliminated—I did not mention average sales just now. I said all the sales. It is not the average.

Q Well, you did not get the $1,300 you testified to, if I am correct in reading your testimony, from the average sale of lots in that block? A Did not.

Q And you did not get it from any specific sale? A I did not.

Q All right. Now, we have got that fixed. A Right.

Q Then will you tell me what have you left to get that $1,300 from, as a matter of your judgment as an expert? A From the sales, without taking an average.

Q All the sales? A All the sales, yes.

Q How many sales did you take into consideration? A I don't know.

Q What sales did you take into consideration, if any? A I took into consideration the sale of Lots 8 and 9, Block 109.

Q Oh, no, not Block 109. Block 65 we are in. A Well, suppose there are no sales in Block 65; is that to prevent me from valuing it?

Q All right. Now, when I asked you what lots influenced you in making up your judgment of $1,300 as the valuation of lots in Block 65, you are unable to give any sale of any lots in that particular block, is that right? A I will refer to the block and see if there are any. I think that has been held by the Babbitt Estate for at least fifteen years.

Q Well, won't you answer my question and not bother with other things? A There have been no sales in the past twenty years in Block 65.

Q No. There not having been any sales that were brought to your attention of lots in Block 65, did you make a study of the sale of any lots in any adjoining block? A Yes.

Q Of 65? A Yes.

Q Which block? A 66.

Q Sixty-six. Do you now say that it was the sale that you studied in Block 66 that influenced you in your determination that $1,300 was the value of lots in Block 65? A Those sales influenced—

Q You can answer that yes or no? A Those sales influenced.

Q Those sales influenced? A Yes.

Q They did. All right. Now, what sales in Block 66 were you aware of and did you study prior to your having put down $1,300 as your valuation, or your judgment of the valuation of lots in Block 65? A Lot 33.

Q In Block 66? A 66.

Q When was that sold? A July 28, 1915.

Q Did you consider any other sale? A I did.

Q In Block 66? A I did.

Q How many sales did you consider in Block 66, which influenced you in your determination of $1,300? A Four sales.

Q There were four sales. Were those all vacant lots? A They were.

Q When were they made; one was made July 28, 1915? A One was made on August 6, 1912; one was made on July 29, 1915, the second one; and a further one made in 1921.

Q Have you the data as to the names of grantor and grantees, in these four sales? A Yes.

Q Will you give them to me? A Fitzpatrick to De Geodana.

Q That was of lot what? A Lot 11 .

Q Is that an inside lot? A It is.

Q How much was that sold for? A $1,000.

Q That was sold for $1,000, free and clear? A It was.

Q And when was that sold? In what year? A August 6, 1912.

Q And the next sale you have is— A Lot 33.

Q And the name of the grantor and the grantee? A Concetto to Perumi.

Q And the date? A The date is July 28, 1915.

Q And what was the consideration? A $2,000.

Q Is that an inside lot? A It was.

Q What was your next one? A Lots 3 and 4.

Q And the grantor and grantee? A The grantor is Dominic Foliano; that has just been sold. I do not know the grantee's name—the grantee's name—Mr. Mayer has just made that sale.

Q When was it made? A It was made in the last part of 1921. I have not the name of the grantee, because it was put in Mr. Mayer's name, I think, and held there, pending—

Q Well, was this sale made before you fixed your valuation of $1,300 of Block 65? A Yes, I think it was.

Q Well, was it—you know whether—you studied it or not? A Yes, I am pretty sure I did.

Q How could you study it if you did not know the name of the grantee? A Because I do not need to know the name of the grantee to study a sale. It makes no

difference to me who is the grantee, as long as I know the other facts.

Q Where did you get that information? A From Mr. Mayer.

Q Oh, that was something that Mr. Mayer told you? A Yes.

Q At this conference? A Yes.

Q But it was not a sale that you had extracted yourself? A No.

Q What was the consideration there? A That was $3,000.

Q Was that an inside lot? A That was two inside lots.

Q Two lots? A Two inside lots.

Q Did you have any other sale before you? A That completes the sales in Block 66.

Q So then you had three sales in Block 66? A Oh, I have—yes, I think I have another one, Romano to Pavoni.

Q When was that made? A July 28, 1915.

Q What lot? A That is lot—I have not the lot number of that. I think that is Lot 14.

Q Your data there that you have before you is incomplete, and does not give you the number of the lot; is that right? A That is right.

Q Is this something that someone just told you also? A Mr. Mayer.

Q Mr. Meyer is responsible for those, too, for information concerning these two lots? A That is right.

Q What did Mr. Mayer tell you the consideration was? A $1,900.

Q So do you now say that it was the information that you obtained as to those four sales of lots in Block 66, that influenced you in putting down your valuation of $1,300 in Block 65? A That was part of the influence.

Q Part of the influence? A Yes.

Q Now, that being—

(Mr. Stover confers with the Court.)

Mr. Allen. I do not think the evidence ought to be presented until your Honor rules on that.

The Court. Well, I will rule on that tomorrow morning, if that is the case, because I have got Mr. Stover's brief home. I have said before I was ready to rule on that. I do not think there is anything for me to do but dismiss them, but he says he has found some law, and I have not yet had a chance to look at it. I will look at that tonight.

Mr. Lichtenstein. We are not to introduce this evidence then until your Honor rules?

The Court. No, there is no use wasting any time on it.

Mr. Lichtenstein. No. The only thought that I had was that possibly, assuming now that your Honor would dismiss the appeal, would it do any harm to have that testimony in now. I mean, so that there would be something to guide us, or guide Mr. Stover by in the event that he would want to make an appeal. I mean, it is only a question of procedure. That is all.

The Court. Well, I do not know that he could take an appeal.

Mr. Lichtenstein. No, I do not know that. Well, I was merely stating it, a mere suggestion to the Court.

The Court. Yes, but if he has not complied with the statutory requirements, I can't see anything else but to dismiss it. I would like to let him in, to get the benefit of anything that might come. I mean, the taxpayer is entitled to it. Maybe, nothing might come, but I mean he ought to be in a position to get it if it did come, but, of course, I

have got to rule on the law as it is, and I do not see anything to it but to dismiss it, but I will look at your brief.

Mr. Stover. All right.

The Court. You come in tomorrow morning.

Mr. Stover. Yes, sir.

The Court. All right, now, go ahead.

(Last two questions and answers, and partial question read.)

By Mr. Allen.

Q Now, that being part of it, state as succinctly as you can, what was the balance that influenced you, if that was only a part of it? A Block 74.

Q Block 74? A Right.

Q How far—how many blocks distant from 65 is Block 74? A That adjoins, diagonally.

Q Diagonally; do you mean a sale in Block 74? A I mean a sale.

Q One or more sales? A More than one.

Q Well, will you state what sales in Block 74 influenced you? A Lot 25.

Q Is that an inside lot? A That is an inside lot.

Q When was that sale, and for how much? A January 5, 1915, consideration $1,200.

Q State any other sales in Block 74 that influenced you? A Lots 9, 10, 11 and 12, inside lots on Jackson street, December 12, 1917, consideration $3,000; $750 per lot. Lot 7—

Q Did you say $750? A Yes, I did.

Q I thought you gave me a consideration as $3,000, for the three lots? A I said per lot $750—dollars per lot.

Q How many lots were there? A Lots 9, 10, 11 and 12.

Q He just said Lots 9 and 10?

Charles W. Morrison, cross.

Mr. Lichtenstein. No.

Mr. Allen. Oh, 11 and 12.

The Court. Four lots.

Mr. Allen. Yes, $750, free and clear?

The Witness. Free and clear. Lots 7 and 8, inside lots on Jackson street, December 12, 1917, consideration $1,500, $750 per lot.

Q Free and clear? A Free and clear.

Q Lot 22—inside lots, No. 624 Monroe street, a street that was improved with sewer and pavement, May 7, 1912, Mary Bergen to Stella Bunken, consideration $1,300. A Lot 24, an inside lot, No. 620 Monroe street; this had an old building assessed for $300.

Q It is not a vacant lot? A It had an old building assessed for $300.

Q And did you take that into consideration? A I did.

Q What was the date of that sale? A July 3, 1912.

Q 1912. Well, if the sale of that lot took place four years after you graduated from school, you certainly did not know anything about the value of the building placed on that lot, did you? A Not at that time, no.

Q And it not being a vacant lot, you were in no position to judge what was the value of that building, were you? A Well, second-hand test only.

Q The only thing you have is the assessment? A No; I have other information as well as the assessment figures, of course.

Q And what was the sales price there? A The consideration was $2,000. This lot had sewerage and paving.

Q When you say it had sewer, what sort was that? A That was the Monroe street sewer.

Q The Monroe street sewer; and the previous one that you said had sewer? A That was the Monroe street sewer.

Q Is the Monroe street sewer one of the sewers that has been replaced in this new sewerage system? A No; it is not.

Q You are sure of that? A Absolutely.

Q That sewer is— A Still in existence and in use.

Q Then there is no sewer assessment on this lot? A There is not.

Q Lots 22 and 24, in Block 74, are not subject to an assessment for the Seventh, Eleventh and Fifteenth streets sewerage system? A No.

Q I see.

Mr. Lichtenstein. That is the Monroe street, is it?

The Witness. That is on the westerly side of Monroe, between Sixth and Seventh. The drainage area begins at Seventh.

Q Are there any other sales in that Block 74 that influenced you? A That completes that.

Q That completes that. So your judgment in putting down $1,300 as the valuation of lots, is dependent in part upon these sales that you have enumerated and described? A Yes.

Q That is all for that. Now, may I ask you about your system in the preparation of your column of figures in Exhibit 8, headed "Morrison"? What was the first thing that you did at this conference? Was it the writing in in red the valuation of the lots in the respective blocks, inside lots? Was that the first thing that you did? A No; it was not.

Q Was the writing in of the valuation of lots on this map that you have made before Exhibit 8 was prepared? A Yes.

Q All right. Then in reference to the preparation of Exhibit 8 you first did write in on this map the valuation in your opinion of the inside lots in the respective blocks in the drainage area? A Yes.

Q That is right? A Yes.

Q Now, who compiled the list of the appeals, commencing with the Rebecca Babbitt in Block 65? A That information was furnished us by counsel, if I remember correctly, at least in a large part. It may have been supplemented by our own efforts, but I think that was prepared largely in Mr. Lichtenstein's office.

Q Then counsel first prepared for you a tabulation of the different lots in the respective blocks that were the subject of this appeal? A Yes.

Q With the names of the owners, numbers of the lots, description of the lots? A Yes.

Q And that was done in a tabulated form? A Yes.

Q Now, that having been furnished to you by counsel, may I ask you if it was done upon a sheet similar to the sheet which we find in Exhibit 8? A Yes.

Q Were you present when the figures in the column "Morrison" were placed in these sheets, Exhibit 8? A The original notes, you mean? You don't mean the typing? You mean the original notes? Did I prepare my own valuation?

Mr. Allen. What is the question?

Q What is the question?

(Repeated by stenographer: "Were you present when the figures in the column 'Morrison' were placed in these sheets, Exhibit 8?")

A This is a lithograph sheet. This was done by a lithographing process.

Q But the numbers were put in either in pen and ink or pencil in a sheet similar to this? A Yes.

Q Were you present— A I did that.

Q You put your own figures? A I did.

Q All of them? A All of them.

Q And then the sheet of which this is a lithographed copy, Exhibit 8, which is headed "Morrison," you put in

that original sheet all of the figures that appear under the heading "Morrison"? A Yes, there being only one intermediate set when the typist typed the sheet from which this was reproduced.

Q Have you got that original sheet? A Yes.

Q With you? A They have been given to the Court for safekeeping.

Q Will you produce it? A I cannot produce it. The Court will.

Mr. Allen. May we get that sheet in with the original figures?

Mr. Lichtenstein. I do not know what he refers to, sir.

The Court. The originals of these. We adjourned one night, and they brought them the next morning.

The Witness. Those I am sure are here with other archives for safekeeping.

Mr. Allen. I just want to make a couple of comparisons.

The Court. You see, you had Mr. Gaddis' original.

Mr. Allen. Perhaps you can get them, Mr. Gaddis.

Mr. Gaddis. I would recognize them if I saw them. (Mr. Gaddis leaves the room, and returns with a book.) The Court's book.

Q Just this first sheet. Just look at the first sheet, the original of the first sheet in Exhibit 8. Have you the original sheet with you now? A Yes; I am looking at it.

Q Do you identify this as your original? A Yes. Where you see the red line. They are not my original notes.

Q I think I recollect your having answered me that in the original sheet you placed the figures in the column "Morrison." A Yes.

Q Is that right? A Yes.

Q Are these your figures in pencil? A Apparently.

Q Well, are they? A I identify them as such.

Q You do. Then you put in all the figures for all the other experts? A I think I did, yes.

Q Now, as I understand you, after all these pencil figures that appear on the original sheet of Exhibit 8, page 1, under the headings of the different experts—Singer, Gaddis, Meyer and Morrison—were all inserted by you? A That is my recollection, yes.

Q Were the other men present when you did all this work? A Yes; they were.

Q That took quite some time, didn't it? A It did.

Q And in doing that you had to make a great many mathematical calculations, didn't you? A Yes.

Q And you were the one that did all of that mathematical work? A No, no.

Q These are your figures? A Yes.

Q Now, I just want to see if I understand the system under which this was prepared. The base figure of Mr. Gaddis for the sewerage benefit was $300 a lot; that is right? A I suppose that is, if you have the figure there.

Q Well, will you glance at your figures and see if that is not correct? A I don't see the base figure here.

Q Well, isn't that it? A $300, yes; that is what Mr. Gaddis had.

Q Mr. Gaddis? A Yes.

Q Now, Mr. Singer's base figure for the sewerage benefit is $275 a lot? A Yes.

Q And Mr. Mayer's is $325 a lot? A Yes.

The Court. Mr. Morrison's $250.

Q And what was yours? A $250.

Q $250? A Yes.

Q It is not $200? A No. Of course, you refer to this block and lot.

Q The base figure? A Yes.

Q Now, for street paving the base figure of Mr. Gaddis is $200? A $200, right.

Q And the base figure for the street paving per lot for Mr. Singer is $225? A $225.

Q And Mr. Mayer's is $225? A $225.

Q And your figure was $200? A $200.

Q And the base figure for sidewalks of Mr. Gaddis was $50? A $50.

Q And Mr. Singer's was $45? A $45.

Q And Mr. Mayer's was $50? A $50.

Q And Mr. Morrison's—your figure—was $35? A $35, yes.

Q Now, you had, Mr. Morrison, in the compilation of your figures to take those base figures and apply them according to whether it was a single lot or a number of lots plus putting down the benefits, the amount of the benefits; didn't you? A Well, I don't want you to misunderstand me.

Q Can't you answer that? A No; I can't answer that yes or no.

Q Can't answer it? A No.

Q And where you gave a lot that has a greater extent than 25 x 100, did you not in the preparation of your figures take that base figure and apply that according to the ratio of 25 x 100? A No; I did not.

Q You did not? A No.

Q I believe—

Mr. Allen. Well, I withdraw that.

Q Take Lot 1 in Block 72. Your original estimate was $157, wasn't it? A No; it was not $157.

Q Wasn't it? A No, no; it was not.

Q All right. Who wrote in that figure $157? A Mr. Gaddis did that.

Q Mr. Gaddis did that. You had no figure there? A I had my original notes there, which I telephoned to him on this part here. Where you see those figures in ink, those are Mr. Gaddis' figures, if I remember correctly. He is right here and he can vouch for that if I am incorrect.

Q Were you present when Mr. Gaddis put down $157? A No; I was not.

Q So that the figures in your column on your original note in the lower half of the page, taking in Lots 1, 2, 3, 4, 5, 6 and 7 in Block 72—those figures, although they appear in your column, were not the subject matter of your work in your judgment? A No.

Q And they were inserted by another person without your sanction or consent or knowledge? A I telephoned to Mr. Gaddis about this matter when he reached this part of the sheet. I was absent for the time being, and I telephoned to him and he misunderstood. He got those figures wrong, and you will notice they are crossed out with a red line, and my original notes are in my possession.

Q Do you see anything crossed out on this original sheet? A Yes; there is the red line drawn through the entire column.

Q Now, when was that done with reference to the testimony the time that Mr. Gaddis testified in court and I cross examined him as to those particular valuations or benefits? It was done afterwards, wasn't it? A I don't remember.

Q It was not done before? A Will you repeat that question, please.

Q (Repeated by the stenographer.) "Now, when was that done with reference to the testimony the time that Mr. Gaddis testified in court and I cross examined him as to those particular valuations or benefits? It was done afterwards, wasn't it?" A I cannot answer that question, because the question is not intelligible.

Q All right. I will make it very intelligible. Were you in court when Mr. Gaddis was cross examined by me as to the amount of the benefit that he fixed for Lots 1, 2, 3, 4, 5, 6 and 7 in Block 72? A No.

Q You say no? A No; I was not in court.

Q Well, if you were not in court, was your attention called to the fact that Mr. Gaddis had estimated the valuation—or the benefit that a lot that was deeper than 100 feet—that he would fix the valuation of a lot that was deeper than 100 feet at practically one-half this base value? A No; that was not called to my attention.

Q That was not called to your attention. Did you on this first page of the original of Exhibit 8—did you put that red line there yourself, striking out the figures in your column? A Yes, in checking before the typist got at this I checked this, naturally, and I found that it was incorrect.

Q Did you swear that this was done before it was typewritten, before the figures in your column were typewritten, before it went to the press, and Exhibit 8 was prepared? A That is my recollection.

Q Well, how do you account for the fact that the original figures were placed under your column in the copy that was given me? A Well, then, that was the second checking we had, at the time of that trouble about that second checking.

Q There was a second checking? A Yes.

Q When this was discovered? A After the head of the first presentation we managed to have a second checking. That was when that was done.

Q Well, now, do you change the original estimate as to the extent of the valuation of Lot 1, in Block 72, from $157 as it originally appears? A I do.

Q And you did that after I cross examined Mr. Gaddis? A Well, my original notes remained exactly as they were from the beginning. I haven't changed my original notes at all.

Q Have you the copy of your original notes? A No; that is the New York Central case. That is to be presented on Thursday. All that data are for the New York Central case.

Q Will you turn in your original notes to Lot 1 in Block 72? That is here (indicating) you are not turning to your original notes. Here it is, here. A All right. I am cramped for room here a little bit.

Q Now, do I understand you that the estimate of the extent of the sewer benefit which appears $157 against Lot 1, $141 as against Lot 2, $176 as against Lot 3, $104 as against Lot 4, $90 as against Lot 5, $790 as against Lot 6, $64 as against Lot 7, and $49 as against Lot 8—those estimates, although they appear in your column on your original data, were inserted by Mr. Gaddis? A Yes.

Q And they do not represent your judgment? A No.

Q They must represent his judgment?

Mr. Lichtenstein. He did not say that, if the Court please.

A They represent his misunderstanding of my telephone message.

Q And they are the same as the figures that Mr. Gaddis put down in his own column? A Yes.

Q Now what is there that is incorrect about $157 as being the amount of the benefits for Lot 1 in Block 72?

Mr. Lichtenstein. In which column?

Q In your own column; what is there that is incorrect about that? A It does not represent my judgment.

Q Why not? A My judgment of the enhancement to the sewer in that case is different from $157.

Q Did you consider that that lot adjoined a railroad—Lot 1? A Yes, I did consider that.

Q Did you consider that it was part of a railroad yard? A No.

Q Well, wasn't it part of a railroad yard? A No.

Q Do you know where that lot is? A Yes.

Q Are you sure that does not—that it is not part of a railroad yard? A I am.

Q Certain railroad tracks adjoin it, don't they? A Part of the New Jersey Junction adjoins that land.

Q Isn't it surplus right of way? A It is not.

Q What makes you say that that is not surplus right of way? A I do not know what surplus right of way is.

Q Then after you corrected the estimate of $157 in your column as against this lot, the correction changed it from $157 to $314; was that the correction? A I do not see any such evidence.

Q What did you change it to? A $210.

Q You changed it to $210? A Yes.

Q Now the adjoining lots, did you graduate them from $210 down in accordance with the area? A Yes, sir.

Q When you made the corrections? A Yes, sir.

Q Well, now, if you in making your change determined the benefit to be $210, that was $40 less than your maximum figure of $250 that you gave to a lot 25 x 100 feet in depth? A Yes.

Q Why didn't you give it more than your maximum if the lot was deeper than 100 feet? A I put on here what I considered to be the enhancement to the land due to the sewer that was built in that street.

Q Well, that is what you have done with all of the land? A Yes.

Q The figure of $250 per lot for a lot 25 x 100 feet in depth, that represented what in your judgment you considered was the enhancement of value by the improvement? A No; it depends on where the lot is, what plot of land and so forth. I have no base figure; I have set no base figure as the enhancement; I have put the value of the land after these improvements.

Q Let us call it a logical figure then, nothing definite about it; but you did have a figure for the lots of similar

characteristics located in this drainage area, some to the north, some to the south, some to the east and some to the west, which all ran $250 per lot 25 x 100, isn't that right? A Yes.

Q All right. Now then, if you did that with other lots that were 100 feet in depth, why did you determine that the extent of benefit was less than $250 by $40 although this lot was deeper than 100 feet? A Because this lot is not a similar lot as this on which I put $250 enhancement.

Q What does the dissimilarity consist of? A This one is closely adjoining the railroad; other lots do not.

Q So the fact that this lot although it was deeper than 100 feet adjoined the railroad—railroad tracks—that influenced you in determining that the measure of the benefit was less than a lot of shorter depth that did not adjoin a railroad? A Yes.

Q Then it was the fact that the lot backed up to the railroad tracks that caused your determination to be less than your base figure of $250? A It is less than $250 enhancement to other lots, yes.

Q Why do you do that? A Because in my experience I find this type of land not enhanced to the extent that other lots suitable for any kind of a dwelling or factory are enhanced by the same facilities and the market value of this particular lot is no more than $210 more than it was.

Q I know that is your judgment, but what do you base that on? A The sales and my previous experience.

Q Your previous experience in the salability of Hoboken real estate? A Yes.

Q You know that you never sold a lot in the City of Hoboken, don't you? A Yes.

Q You know that nobody ever entrusted a lot in the City of Hoboken to you, don't you? A I do.

Q You know you never took part as a broker in the sale of a single lot in Hoboken? A I am aware of it.

Q And yet it was your experience? A Yes.

Q That caused you to give a lesser amount of benefit to this lot that was deeper than 100 feet than you did for another lot because it did not back up to a railroad track? A Yes, sir.

Q What is there about the location that causes a difference in the benefit—the extent of the benefit? A It is the difference in the extent of use of the facility.

Q Oh, then you considered the use that the lot could be put to in determining the amount of your benefit, is that right? A Certainly.

Q And you did that in all of your work, didn't you? A Certainly.

Q Well, of that there is no question. And when you considered the use and had that influence you, did you consider the present use for the lot? A I considered all the facts.

Q Well, you can answer that question? A Yes, I considered that.

Q What was there about the present use of this lot that was different from the present use of another lot that was only 100 feet in depth that did not back up to a railroad, where you gave the full value of $250?

Mr. Lichtenstein. Mr. Allen is examining this witness on property which is not the subject of this appeal at all. It is eliminated from this case so far as this case is concerned—something that is going to come up on Thursday—and he is spending a lot of time concerning figures and reasons for this witness putting those figures there and how he determines it has been increased in value a certain amount of money. We are not concerned with that in this case. That is not the subject of the appeal at all. That is all going to come out in the other case.

The Court. Isn't it comparable property?

Mr. Lichtenstein. It might be comparable, but the figures as Mr. Allen is proving them are on the other land.

The Court. I suppose he wants to know how he fixes those. It is cross examination I think.

Mr. Lichtenstein. The reason for fixing the values on the other lots may be entirely different from the reason for fixing them on our lot.

Mr. Allen. I am not endeavoring to alter or change his figures in the slightest, but I want your Honor to know, and I have the right under cross examination to know upon what his judgment is based.

Mr. Lichtenstein. On other lots?

Mr. Allen. In his entire work.

Mr. Lichtenstein. Oh, that is all right.

Mr. Allen. His judgment may be of some value and then it may be that it is a mere caprice.

The Court. I will allow the question.

Mr. Lichtenstein. If that is the object I have no objection.

A In those cases I might state that the normal use of the lots—that is where there is I believe an enhancement of $250 due to the sewer—a use, a normal use, which would demand the disposal of sewage, and where sewage is now being disposed of in some cases in cesspools and in other cases the land is not enhanced by the extension of the sewer facilities, it depends on the type, the class of land; for instance there are classes of land not enhanced by the extension of sewers into them. It is a case of an economic loss if it is done. And there are well-known cases—in other words you have to treat each lot on its own merits and its own classification. In this case this lot, which is deeper than 100 feet, happens to form one lot of a triangle—the normal use of that lot

is in connection with other land. This particular plot furnishing rail connection, it is necessary to get into that land through this land, and while sewers have been extended to those lots, the normal use of that land, that triangular piece, is to carry sidings and switches across it to reach other land; in other words there will never be any sewage disposed of from those lots; it will be uneconomic—and economics determine the development of land; and there will never be any sewage disposed of from those lots, in my judgment, but they will be put to other, to their highest economic use in that section. Men spending money go into those things very carefully. They do not locate tenement houses where railroads ought to be. So that is the thing which I considered in placing less than $250 enhancement. I do not see that the land has been enhanced in selling value more than I have placed on it.

Q Now I have not been guilty of interrupting you, but you have not answered my question. I will put the question so you will have to answer it this time. Did you personally view this lot that we are talking about? A Yes.

Q You went down there and inspected it? A Yes.

Q Before you made your estimate of the extent of the benefit? A Yes.

Q What was the present use of that lot as you found it? A Vacant land.

Q Vacant land. Did you view any other lot or lots in this drainage area that were near vacant lands? A I did.

Q Lots that did not back up to a railroad? A Yes.

Q Have you with any of those lots, lots which you viewed that were near vacant lots and the present use of them was nothing—have you applied your full base figure of $250 for 100 feet in depth lot? A I have.

New Jersey State Library

Charles W. Morrison, cross.

Q You say there is no difference as to the present use between lots that you have fixed a benefit at $250 as against this lot which is even greater in depth and you have fixed at less than $250; is that right? A Yes.

Q Now we have covered the present use and there is no distinction or difference, and yet you have with some, as far as the present use is concerned—mere vacant property—you have applied the full base figure, but in this instance you have not; that is right? A Yes.

By Mr. Allen.

Q That is right. Now, then, it was not the present use then that influenced you in this lower estimate than your base figure, was it the future use? A The highest use to which the land could be put.

Q Will you answer my question?

Mr. Lichtenstein. I think that is an answer.

The Court. You said as to which use the land could be put.

Mr. Allen. All right, that takes you into present and future?

The Court. Yes.

By Mr. Allen.

Q So that when you fix your estimate as to the benefit that this lot had sustained, as being less than $250, the base figure, you then did go into realms of the future, and considered the future uses that that lot could be put to? A Yes.

Q Now, let's turn to your map and will you point out on your map, the nearest vacant lot to this lot that you give your full base figure of $250? A This is not the one. That is the cost. That was Block 72, wasn't it?

Mr. Lichtenstein. Yes.

Q Let me ask you, did you fix a benefit for the sewerage in the block across the way, Block 73 on the other side of the street? A I did.

Q Did you apply your full base figure of $250 to any lot there, and if so which lot? A I found that the lots in that block were enhanced in value $250.

Q I see. Now, how many vacant lots were there in Block 73, that you estimate the benefit of sewerage right across the way, as being $250 for a 100-foot front? A 17.

Q There were 17 lots there? A Yes.

Q Now, what was the future use that these—what is it—Lot 1? A Well—

Q Lot 1, in Block 72— A Yes.

Q What was the future use that you considered Lot 1 could be put to, that caused you to determine the benefit was less than $250? A As I explained before, they—

Q Well, explain it once more—what was the future use? A That triangular parcel of lots, the logical use and the highest use to which those could be put would be as access to other land, and as access it would hold and does hold a strategic position for rail connection.

Q Well, this Lot 1 on the corner, in Block 72, is how deep? A That is 100—110 feet.

Q 110 feet. Now, if I owned that Lot 1 of 110 feet in depth, and you owned a lot across the way from me, one lot in Block 73, of 100 feet in depth— A Yes.

Q What future use could you put your lot to in Block 73 that I could not put my lot to in Block 72, will you tell me that? A There is nothing to stop you putting your Lot 1 in Block 1 to any use you want, but economics decide what you are going to do with your lot, and not your whim.

Q Well, what use could you get in the future to that lot in Block 73— A I could have a factory, such as Owens & Traeger. I could have a factory such as Ferguson Brothers Manufacturing Company.

Q Couldn't I on my Lot 1, build the same factory, and apply my lot to the same use that you could apply your lot on the same way, right across the way from me, still have 100 feet to spare in the rear? A You might spend somebody else's money, but you would not spend your own.

Q Why couldn't I do that? A There is nothing to prevent you from doing that, as far as I know.

Q Well, then, what possible value—what different use could you apply your lot to today, than I could apply my lot to. I could certainly apply my lot to the same use to which you could apply yours, couldn't I? A Yes.

Q All right.

The Court. Future use on both lots is the same, is that right?

Mr. Lichtenstein. No, no.

The Court. Well—

By Mr. Allen.

Q Well, won't you say that, then? A Certainly not.

Q Well, but for any possible use that you could put your lot to in Block 73, across the way from my lot in Block 72, why couldn't I apply my lot to the same use? A Because you would suffer an economic loss in doing that, in putting a building on that, or in even selling it to some one, you have got to have an object for instance in developing a factory, to buy this.

Q But if I was content to receive the mere emolument and profit that you might get from your lot, if I were satisfied to get that—without that, and I did not want to pig it, and make more than you would, and apply my lot to the same use as you could apply yours, what then— A But you would destroy the benefit.

Q Well, couldn't I do it? Answer that. A You could do it, of course you could do it, but you would destroy it.

Charles W. Morrison, cross.

Q Well, suppose I was not all framed to make so large a profit; suppose I wanted to make the improvements to the amount, that I could make a profit so that I could get the value and still have the improvement of the lot in the— A Oh, making the same improvement.

Q Well, what kind of an improvement could you possibly build on your lot, across the way, that I could not build on mine? A I can—

Q Couldn't you answer my question? A I could put on a development such as Owens & Traeger's. You couldn't get that development on your lot.

Q Well, now, you have got Lot 1, your lot across the way, from my Lot 1, what could you possibly build on it, what use could you possibly apply your lot to that I could not apply my lot to? A You can do anything you want. You can do anything you want on that lot.

Q I can build anything that you can build? A Anything at all.

Q Then the future use of my lot would be the same identically as the future use of your lot? A It might be, but it is not. That is all. The fact is that the future use is—

Q Well, what do you mean, looking into the realms of the future, the future use, of your lot to be? A Because, again, its strategic position for rail connection, and its access into other land.

Q Your lot is? A Yes, sir.

Q Your lot in Block 73 possesses— A No, my lot is in 72.

Q Oh, no, you have got it twisted.

Mr. Lichtenstein. That is what I understood all along he was doing.

By Mr. Allen.

Q You see, Mr. Morrison, you do not pay attention to my questions. I have been questioning you upon the

assumption that if I owned Lot 1 in Block 72 and you owned vacant lot in Block 73, just across the way from my lot, then 73 is the block that you have given the full base value to— A No.

Q What use could you put your land to in Block 73 that I could not put my lot to? A You can build anything you want on your lot that I can build on mine.

Q Then, the future use of Lot 1 in Block 72 is the same as the future use in—of any lot—vacant lot in Block 73? A No.

Q Why not? A Because it is economics, not whim that determines future use.

Q Well, what is the future use of your lot in Block 73? A Manufacturing.

Q Why couldn't I build on Lot 1 in Block 72 a manufacturing establishment? A You could put on a little factory, yes.

Q Well, couldn't I build as big a factory as you could, and ten feet more, because I have got ten feet more? A Yes.

Q Well, what is the future use then that you can put your lot in Block 73 to, that I could not put my lot to? A You can build anything on that—

Q Well, won't you answer it in accordance now with my question? What future use of that Lot 1 in Block 73 is there that my lot in Block 72 don't possess? A It has all the capacity that my lot has.

Q Of your lot? A Well—

Q It has the same valuation? A No, sir.

Q It has a greater valuation? A Yes, certainly it has a higher valuation, higher selling price.

Q Than my lot in Block 71?

Mr. Lichtenstein. Not Block 71.

Mr. Allen. In 72.

Q Now, 72 has greater and more advantages than your lot? A That is right.

Q Well, if that is so, wouldn't the benefit be greater? A No.

Q Instead of less? A No.

Q Then, do I understand you that the greater benefit that a lot can sustain in the future—the greater use I mean that a lot can be put to in the future; in accordance as that grows greater the benefit decreases? A No, there is no law of that kind.

Q Well, why do you make it less then? A Simply because there will never be any disposal of sewerage from that lot.

Q Oh, your opinion is that there never will be any disposal of sewerage in Block 72, equivalent or commensurate to the disposal of sewerage in Block 73?

Mr. Lichtenstein. Just a minute. Let the Court understand since this change has come about your Honor probably did not hear one of the questions that was asked. Mr. Morrison now says that Lot 1 is of greater value—Lot 1 in Block 72 is of greater value than—

Mr. Allen. No, he did not say that.

Mr. Lichtenstein. Oh, yes he does.

A Greater selling price.

Mr. Lichtenstein. It has a greater selling price in Lot 1 of Block 72 than it has in Lot 1 of Block 73. Now, Mr. Allen is asking you if it has a greater selling—

Mr. Allen. Oh, no, I haven't spoken about selling price at all.

Mr. Lichtenstein. Well, go ahead and put your question.

Mr. Allen. I am not worrying or thinking about selling price. I am thinking about the future use. I have eliminated the present use. I have got

that out of the way. Now, I am at work on future use, and he has claimed that Lot 1 in Block 72 possesses every future use—

Mr. Lichtenstein. Yes, every one.

Mr. Allen. That Lot 1 of Block 73 possesses. And then it has some balance—

Mr. Lichtenstein. Balance, yes, that is right.

Mr. Allen. Or future use.

The Court. Well—

Mr. Allen. A greater future use; although it has not only the present use and future use that Block 73 possesses, but a greater one, you give it a less benefit?

A That is right.

Q And you do that because of the fact that it will not have the same disposal of sewerage as the lot in Block 73; isn't that your answer?

Mr. Lichtenstein. Yes.

Mr. Allen. Wasn't that your answer?

The Court. Well, he has answered it.

By Mr. Allen.

Q Wasn't that your answer? A This facility enhances the land less.

Q Forget enhancement. A I can't.

Q You can't. Well, didn't you a minute ago testify that there would be a difference in the disposal of the sewerage from these lots? A No.

Q You did not. Then, what was it that influenced you in determining the benefit as being less? A Of course, the thing that determines the benefit is the sale price of this land, before and after the sale. This land remains there unaffected by the fact that the extension of the sewer described—

Q Well, I—

Mr. Lichtenstein. Well, wait a minute, he has a perfect right to answer that question, if the Court please.

The Court. No, the question was as to what influenced him.

Mr. Lichtenstein. And he is going on to tell that.

Mr. Allen. I asked him what it was in reference to the disposal of sewerage from these lots—

The Court. Well, will you read the question?

(Question and part of answer read.)

Mr. Allen. Well, I will withdraw that. Have you a minute or so ago pointed out that there was some difference in the disposal of the sewerage between Lot 1 in Block 72, and the lot across the way, as far as the sewer is concerned; didn't you mention that?

A Yes.

Q What was that? Repeat it. A Due to the classification of these various lots, these two lots, they being in different classifications. They are affected differently by this facility. Now, the lot which you say is your lot in 72, Lot 1 in Block 72, is affected to a less extent than the other Lot 1 in Block 73, because of this classification.

Mr. Lichtenstein. Yes.

A Which I have explained—

Mr. Allen. All right—

Mr. Lichtenstein. Well, now, if the Court please, to me it is perfectly logical, and I can't comprehend why Mr. Allen does not comprehend it. It is plain as a pikestaff to me.

The Court. Now, Mr. Allen, just listen to the question and answer a minute. Read the question and answer.

(Last two questions and answers read.)

The Court. Now, Mr. Allen, doesn't that answer the question?

Mr. Allen. Well, when you say disposal of sewerage, does that mean, when you say that, the sewerage that will flow from the lot into the sewer and be disposed of?

The Witness. Yes.

Q It does? A Of course there is no sewerage flowing until you have various piping—

Q Well, all right. Now, I think I understand you. When you speak of disposal of sewerage, do you think that Lot 1, in Block 72, in its future use, will have—will dispose of—there will be less call for a disposition of sewerage from that lot than there would be from the lot across the way? A Yes.

Q In Block 73? A Yes.

Q That is it. Now, what in those future uses will limit the disposal of sewerage—that is, the flow of sewerage from the premises which may be built there, into the sewer? A In the future, Block 72 will be used as access for rail into other land, if it is used at all, therefore there never will be toilets, bathrooms, sinks or other piping on Lot 1, in Block 72.

Q So that your valuation or your estimate of the extent of benefit, namely $210 in Lot 1, which is based on your determination that in the future the lot will be used for some particular purpose, namely one where there will be no toilets or bathrooms or factory or anything of that sort; that is right, isn't it? A I did not predict the actual conditions in the future. I only say that at the present day rent is in each case less than the other lot.

Q Well, let me understand what you are talking about—

The Court. Let him finish.

Mr. Allen. Now, what do you mean—

A Wait a moment, let me finish answering your other question. The fact is that at the present date, that land has a certain value over and above what Lot 1 in Block 73 has, because it has been determined by the owners of the land and by those who concede the—

Q Oh, this has not anything to do with it at all. This is a lot of talk.

The Court. Well, let him finish.

Mr. Lichtenstein. It is not talk.

Mr. Allen. It isn't answering the question.

Mr. Lichtenstein. It is answering that question but let him finish it, go ahead.

A The further fact that these two lots are of whatever value well determined, shows that they are in different classifications, and will be put to different uses.

The Court. Now, Mr. Allen.

Mr. Allen. All right.

Q Now again, Mr. Morrison, will you kindly pay attention to my question. You have considered the future use of Lot 1, haven't you? A Yes.

Q And you have predicted that that lot would not be used so for a factory purpose, because it has got some strategic outlook or valuation, is that right? A Yes.

Q And if you will think about disposal of sewerage with me; do you feel that if that lot applied to that future use, that you predict it will be, that there will not be the same amount of sewerage from toilets and so forth disposed of into the sewer as the lot across the way; is that right? A Yes.

Q Now, was it the extent of the sewerage that that lot might possibly make use of that influenced you in giving it less than its base—your base figure? A It was

the classification of this land. You asked me to explain the classification. You went into these other details about classification, what I meant by classification.

Q Well, now, suppose you own a lot across the way in Block 73, you could build a factory there, couldn't you? A Yes.

Q Now, then, there is nothing to prevent the owner of Lot 1 selling that to me, is there? A No.

Q There is no limitation, no restraint in the deed, as to the use that that could be put to? A No.

Q I could build the same factory on my lot that you could build on yours? A Yes.

Q Now, if I did, wouldn't I get the same use of the sewer that you get from your lot? A You would dispose of the same amount of sewerage, but you destroy the enhancement by doing that uneconomic thing.

Q Yes. Well, now, then, if your estimate was a correct one, and the owner of that lot sold it to me for the future, and I build a factory, the same as your factory, and got the same use of the sewer, wouldn't I be escaping the burden that the other men have, to the extent of $40 per lot? A I would not pretend to say what you are escaping. I am simply testifying as to the enhancement of those lots.

Q Wouldn't you, if your figures are correct? A No, you would pay more in taxes; you would make it up in taxes.

Q Well, as far as this assessment for sewerage is concerned, if there is no restraint in the power of development of that lot, and if in the future I could at my pleasure throw that lot to the same use that you apply your lot to across the way, the assessment of your lot being $250, and if I only paid $210, wouldn't I be assuming a burden that you would pay to the extent of $40? A You would not be escaping the burden.

Q Then you think that the man who pays less than his neighbor in the matter of these assessments does not escape a burden? A No; he does not.

Q In other words, if you and I have adjoining lots and the assessment commissioners made you pay $250, and they made me pay $210, that I have not escaped the burden of $40 that you have to pay? A No; you would not.

Q I see.

Mr. Lichtenstein. You are referring to this particular instance? You are not referring to two adjoining lots?

Mr. Allen. I am referring to two adjoining lots.

Mr. Lichtenstein. Oh, two adjoining lots in the same classification?

The Witness. I thought you were on the same two lots, the one you owned and the one I owned.

Q Where you and I have two adjoining lots— A We ought to be treated exactly alike, if they are of the same classification and adjoining.

Q Now, then, I have a lot across the way from you and if my lot, which is the same area as your lot or even greater—if I only pay $210 and you pay $250, don't I escape a burden to the extent of $40 in that assessment? A No; you are treated exactly on the same basis. You are escaping no burden whatsoever.

Q What is there, then, if you walk up to the City Hall and pay $250, and I follow you with my lot across the way, which is even larger than yours, and I pay $210—don't I escape a burden to the extent of $40? A No.

Q Well, what is there that equalizes it in money? A You are getting only $210 worth of enhancement of your lot, and I am getting $250 on mine.

Q All right. Then the reason why you say that is that you figure that my enhancement is less than yours; that is right, isn't it, to the extent of $40? A Yes.

Q Now, then, suppose that after that had been determined, that my enhancement was less than yours—suppose I put my lot to the same use you put your lot to, then don't I get the best of it to the extent of $40? A Superficially, but you suffer an economic loss in doing that which more than puts you out of pocket.

Q But if I am content to put up the same kind of factory that you put on your lot, then I have made $40 in the payment of my sewerage assessment?

Mr. Lichtenstein. I object because it does not establish the standard by which we are governed in law for the purpose of assessing benefits. This theoretical effort on the part of Mr. Allen to determine whether a man suffers or does not suffer if he were foolish enough to go and put a building on land where he should not put it, is of no concern to us at all.

The Court. What is the question?

Q (Repeated by the stenographer.) "But if I am content to put up the same kind of factory that you put on your lot, then I have made $40 in the payment of my sewerage assessment?"

The Court. I will let him answer it if he can.

A You are suffering no disadvantage.

Q I see. Although I could put my lot to the same use as your lot. Now, all of this talk we had is with reference to future use, isn't it? A Present classification and future use.

Q Now, it has been the future use that has caused you or influenced you in your determination that this lot received less than its full base benefit of $250; is that

right? A It is the future use that determines the classification and the classification determines the relative enhancement.

Q Well, now, we have got through with present use. The present use is the same. A There is no use at present.

Q No use. Then it is the future use that causes you to fix the extent of your benefits, isn't it? A The present classification sums it up.

Q So you get at that in a roundabout way; you first make a classification of the lot, dependent on the future use? A Yes.

Q And then according to the classification, which is dependent upon the future use, that is what influences you in fixing your estimate of the extent of the valuation? A Yes.

Q Now, you are sure that that is what you have done? A That is right.

Q That is the principle that you have pursued? A That is right, in this case.

Q In this case? A In this case that you are talking about.

Q Well, haven't you done that with reference to other lots? A You have not shown me the other lots to show the process of reasoning that you are talking about—the involved process of reasoning.

Q How about the lots in Block 101? A That is the same classification.

Q And Block 105? A Same classification.

Q So your classification of those lots that abut on the railroad depends upon your estimate, depends upon the classification? A Yes.

Q And the classification depends upon your prediction as to what those lots will be used for in the future, although there is no restraint in the power of the alienation of those lots? A Yes.

Q And your estimate then of the valuation or the extent of the benefits of lots in those blocks that adjoin the railroad depends upon the classification, which depends upon your prediction as to the future use? A Yes; those that are similar.

Q And if the owner of the lot should have a different desire as to the use of the lot than what you predicted it would be put to, would that alter your opinion as to the extent of the benefits? A No.

Q Even though the owner might have a different intention or might change his mind, that would not alter your estimate of the extent of the benefit? A No.

Q Now, then, there is another line of benefit I would like to call your attention to. There are lots that are situated on these streets that run north and south, where there were old sewers, where they have been replaced by the new sewerage system. What have you done in determining the extent of the benefits for sewerage in those cases? A There has been no enhancement where the sewer has been repaired.

Q Now, did I say anything about repairing, sir? A Or replaced.

Q You have gone over the Seventh, Eleventh and Fifteenth streets sewerage system and made a study of that, haven't you? A Yes.

Q And you know that that work that was done consisted in part of replacing old sewers that existed on those streets, some of the streets that ran north and south; is that right? A Yes.

Q Now, if the lots that abut on the new sewerage system, on the streets running east and west, where there had been no sewer—have you determined that there was no benefit? A The lots fronting on streets running east and west?

Q I mean north and south? A North and south.

Q Yes, where old sewers existed? A Where the old sewer that was replaced—

Q By the Seventh, Eleventh and Fifteenth street sewerage system? A By a new lateral; there has been no enhancement due to that fact.

Q That is your judgment? A That is my judgment.

Q Now, those lots that were not enhanced in value according to your determination, abutted on what street where there had been an old sewer? A Monroe, Madison, Jefferson, Adams, Grand, Clinton and Willow.

Q Jackson? Does it include Jackson? A There was no replacement in Jackson.

Q Was there a sewer built there? A There was a sewer built in Jackson, an extension of the facilities from Fifth northward to Tenth. There was no replacement.

Q Then the lots that adjoin on Jackson street you have given a benefit? A Yes, on this new sewer; it had no sewer prior.

Q What is the next one coming east from Jackson? A Monroe.

Q Monroe? A Monroe strect.

Q Monroe street had an old sewer? A It did.

Q Extending from— A Extending from First to Eighth street.

Q And where was the new sewer constructed? A The new sewer was constructed in the block between Seventh and Eighth.

Q Now, then, as to that block between Seventh and Eighth, that is replacement, as you call it? A That is replacement, yes, sir.

Q And the lots adjoining on that block between Seventh and Eighth you consider received no benefit? A They have not been enhanced.

Q Now, with reference to north of Eighth street, do you consider the lots received a benefit? A Yes.

Q Now, as regards the sewer that existed on Monroe street between Seventh and Eighth—as regards that old sewer, do you know anything of your own knowledge about the condition of it prior to this work? A Yes.

Q You do know something about it? A Yes.

Q Of your own knowledge? A Yes.

Q Did you examine that work? A Yes.

Q You never looked at the sewer? A Never looked at the old sewer that was replaced.

Q Never looked at the old sewer. Did you ever get any information, make any study of the sewer conditions in that block? A Yes.

Q With reference to whether it was useful or not? A Yes.

Q When did you make that inquiry? A About a year ago.

Q What did that inquiry consist of? A I got the report of the former city engineer who made the examination, and also—

Q What report was that? A That was some report I got at city hall.

Q Well, what engineer? A Then I examined—

Q What report was that, now, that you got from city hall? A I don't know the title of it. I haven't the title of the report.

Q You don't know whose report it was? A It was a city engineer. I haven't his name. I can find that in my notes.

Q Mr. Whittemore? A No; it was not Mr. Whittemore.

Q Now, I would like you to be careful of this. You say you went to the city hall and got a report of the city engineer, and it was not Whittemore? A I don't think so, no.

Q And you want your testimony to stand that you did go to the city hall and you got a report of a city engineer with reference to the sewer on that block, Monroe street, between Seventh and Eighth, which was made by a city engineer in the City of Hoboken? A That is my recollection.

Q And the name of that engineer was not Whittemore? A I don't think so.

Q Have you got that report with you? A No, sir; I have not.

Q Have you got it in your possession? A I think I have, yes.

Q Can you bring that here this afternoon? A I think I can get it this afternoon.

Q All right. And it was something in that report that gave you information as to the condition of that sewer? A Yes.

Q And its usefulness and workability? A Yes.

Q And when was that report made? A I am not certain of the date. I think I can get that, though, now, in just a second. (Referring to his papers.) I think that was made about 1910.

Q And when was this work done, this sewerage construction, Seventh, Eleventh and Fifteenth street sewer? A That began during the war, just before we entered the war; in 1916, I think, or the first of 1917.

Q Now, suppose that that sewer on Monroe street between Seventh and Eighth had settled so that the sewerage would not run off, and so that it would stand and appear at the manholes, and the residents had complained of the bad odors, and suppose it was filled by reason of this settling with sludge and mud, and suppose the elevation of the invert had settled in some places to the extent of 4.8 feet, and the settlement had been uniformly in the whole length of the sewer on that street, so that the inverts at every point were below the elevation of the discharge end of the sewer to the extent of three and a half feet, and then this new sewer was constructed: Would you then say that those lots received no benefit from the new construction? A In the first place, let me correct you. You are reading data belonging to the Jackson street sewer not replaced. The Monroe street sewer

was not as bad. I recognize the wording from the Fuertes report.

Q Although the book is not fronting you that I am reading from, you said that I am reading from Jackson street? A I have made a study of that and I have placed the very figures on this against the Jackson street sewer. The Monroe street sewer was not as bad as that.

Q Would you like to read with me from the Monroe street sewer, where I was reading from? A Yes.

Q Well, now, you think that I was not reading from Fuertes' report of the condition of the Monroe street sewer? A You have used the figures and the level that he found on the Jackson street sewer.

Q No, now, if I was reading from the Monroe street sewer report of Fuertes' as to the condition of the Monroe street sewer, and that was a correct condition, correctly described the condition of the Monroe street sewer, and the new sewer was built, would you then change your opinion that lots fronting on the Monroe street sewer in that block had not received any benefit from the construction of the new sewer, or would you stand pat? A No benefit.

Q No benefit. Now, as to the other streets, the other sewers in the other streets that run north and south where there has been a replacement of the old sewer by the new sewer, if the condition of those sewers was such that it was advisable and proper to build new sewers, do you still say that the lots received no benefit from the construction of the new sewer? A Those maintenance expenses are not reflected in enhancement of lot value.

Q Now suppose the old sewer was destroyed or no longer useful, a new sewer was built, do you say the lots abutting the new sewer received no benefit, none whatever in your opinion? A Some of these sewers were replaced because they were no longer useful, but

this maintenance charge is not reflected in the enhancement of the lot.

Q Will you admit that there were any sewers on these streets that run north and south that were useless? A I have never seen any report or other evidence indicating that the sewer was not useful.

Q Have you ever found anything to the contrary? A I have never found anything which would show that these sewers had ceased to function—had gone out of existence. I do know—

Q Oh, out of existence? A I do know they were depreciated to about 25 per cent. of their replacement value and they were discharging very slowly, that they had settled very badly and that the invert was actually lower at the dead end than at the discharge end into the trunk line in some cases and that they discharged only at low tide, but they still functioned, and Jackson street sewer, the worst sewer in the whole lot, is there today, worse than when the new Seventh, Eleventh and Fifteenth street sewer was constructed. The people are living there on Jackson street, they are using that sewer, although there is a maximum settlement of 4.8 feet.

Q In any of these streets that run north and south do you of your own knowledge know anything about the condition of those sewers, the old sewers? A They settle badly.

Q And do they settle in some instances in some places so that the flow would be in the opposite direction than the sewers were originally contemplated? A No; the flow did not take place in that direction. Any flow that took place from the end of the sewer to the outlet would not go toward the dead end; it had to go toward the outlet.

Q Have you any knowledge as to whether or not in some instances on some of these streets the settlement had been so severe and to such an extent that the flow in certain cases went in the opposite direction from that

it was originally intended and did not go to the outlet? A Not any of these sewers that you have mentioned.

Q Are there any where that condition took place? A In the downtown section.

Q In this drainage area? A No; there was not in the drainage area.

Q Where this settlement had taken place and the sewage would only escape at dead low water and this new sewage system was put in, do you still maintain that the lots that abutted on the old sewers where they had sunk to the extent you estimate, they had received no benefit whatsoever from the new work? A Absolutely no benefit.

Q That is your opinion? A Yes.

Q Now suppose where the old sewer in the street had sunk so that the sewage would not run off and it would fill up to the manholes and cause offensive odors in the neighborhood and that condition is replaced by a new sewer with its flush tanks and so on that carry the sewage off at all times so that there are no longer the offensive odors, don't you think the abutting property has received any benefit? A The only place in Hoboken—the lowest point in Hoboken where those conditions exist—

Q Won't you answer that question? A (Continuing.) —at such points I have placed an enhancement; I believe there is an enhancement at such points and I have so placed my values in the book; but at this point there is no such condition.

Q I thought that you told me that with all these lots that abutted on the streets where there was the old sewer and the new sewer was built you did not give them any benefit from the new sewer. I thought that was what you said. A As a general proposition—on one or two points—

The Court. Where sewerage has been repaired or replaced.

A That in general is true. At one or two points I have found the conditions justified the placing of an enhancement due to the elimination of offensive odors.

Q Now let us take Lot 6 in Block 64. Your determination there is that it receives no benefit from the sewer—Lot 6 in Block 64—nothing? A There is no sewer there.

Q No sewer there. Now Lots 1 to 17 in Block 81—nothing? A That is right.

Q Now Mr. Mayer placed the benefit at $5,525? A Did he?

Q Well, you wrote down his figures for him in your original notes. A All right.

Q Now what was there—when Mr. Mayer found those lots had sustained a benefit from the construction of the new sewer to the extent of $5,525, what was there that influenced your judgment to determine that they received nothing? A There was ample sewerage at that time.

Q What sewer was that? A That was the Monroe street sewer.

Q Between what blocks? A Between Seventh and Eighth streets.

Q You surely did not get that information from Mr. Mayer, Mr. Singer or Mr. Gaddis, did you, because they all considered it benefited to the extent of from $1,700 up to $5,500? A We differ.

Q What was there about the condition of those lots that caused you to say that they had received no benefit whatsoever? A They were amply taken care of by the existing facilities, and this maintenance, this repair work of the city facilities by the city authorities was only what cities always do when their piping—if it depreciates they replace it; they cannot do without it.

Q Then this experience you have had in matters of this kind causes you to characterize this expenditure of a couple of million dollars that the City of Hoboken spent

in the construction of the Seventh, Eleventh and Fifteenth street sewer systems as repair work?

Mr. Lichtenstein. He did not say that.

A I did not so characterize it.

Q Didn't you speak of it as repair work? A Yes.

Q And it consisted of construction on Monroe street between Seventh and Eighth? A Replacement of an existing sewer which had depreciated.

Q Suppose by reason of the destruction of it or the inutility of it a new sewer was necessary? A That is exactly the same case as though a water main bursts in front of your house.

Q That is your opinion? A If a water main bursts in front of your house it becomes absolutely worthless, but you do not have to pay for the replacing of that piping.

Q Then you think a burst in one spot in a water main is exactly similar to the settlement of a whole line of a sewer along a street, do you? A Oh, no; they only replace it in one block.

Q Well, one block. A That is all, one block. Now you think because one man happens to own property on that one block he should stand for bringing that sewer into a useful condition again—he, just because he happens to be at the point where it settled, as though he were responsible for that settlement? That is ridiculous.

Q I see. Then the estimate of Mr. Mayer's you consider ridiculous—$5,500? A I disagree with him absolutely.

Q You have characterized it as being ridiculous, haven't you? That is right, isn't it? A I did not characterize Mr. Mayer as being ridiculous. He has testified to his opinion and I say that I disagree with him.

Q If I thought that a lot in that block had sustained a benefit you would say that was ridiculous if I said so,

but if Mr. Mayer says so to the extent of $5,500 it is not ridiculous; that is the extent of your argument? A All right.

Q Let us go to Lots 18 to 34 in Block 81. Why did you determine that those lots received no benefit whatsoever? A Because they were also being sewered from the existing sewer.

Q A condition of which you do not know anything? A It had settled.

Q And to what extent? A To about 25 per cent. of its original value.

Q Where do you get that knowledge from? A That was determined—

Q From this same report you got? A No; that was another report—the Burhorn report.

Q Now, then, the Burhorn report gave you that information? A Yes.

Q As to the condition of that? A No, as to its percentage of original value. He appraised it at 25 per cent. of its original value or reproduction cost.

Q Oh, then according to that appraisal made in the Burhorn report at that time that is the extent of your information as to the condition now? A No.

Q Well, you mention it, don't you? A I mention it, but you say it is the extent.

Q What else have you got? A I have the Fuertes report.

Q Do you rely on the Fuertes report? A No; I have taken all the data into consideration.

Q Did you have anything else? A That was an engineer's examination, that was scientific—Fuertes' report was; that was a scientific examination.

Q What else have you got? A I have this preceding report of the city engineer; I have three independent reports.

Q That is the one you say you start from the city hall, the city engineer of the City of Hoboken, and you

will bring it here this afternoon? A If I can find it, if I have it in my possession.

Q Those are the three that you got? A Those are the three reports.

Q If there is nothing in the Burhorn report other than the appraisal and the Fuertes report, which is a scientific one, shows that the sewer in this street had sunken and was useless— A No, no, it did not show it was useless.

Q If it showed a condition from which the city authorities could determine it was useless— A They determined it was expedient to replace it in that block.

Q And if that did that, was there anything else in this other report that caused you to obtain any knowledge as to the condition of that sewer? A Which report?

Q Well, there are only three; you have the Burhorn, the Fuertes and this other one that you think you can produce. A Is there anything else you want to know?

Q Did you have any information as to the condition of this sewer when you estimated no benefits to these lots, other than those three reports? A No; I relied on those three reports.

Q And that was all that you had? A That was all.

Q And with that information then you differed from your colleagues in one instance to the extent of $5,000 in your estimate of benefits? A Yes.

Q Take Lots 9 to 13 in Block 83. Mr. Mayer estimated the benefits to those lots at $812; Mr. Singer, $375; Mr. Gaddis at $500. You estimate them at nothing? A Yes, sir.

Q That is the Cravenette Company. A That is Madison street sewer between Seventh and Eighth.

Q Well, why did you estimate those lots at nothing? A Because they had ample sewerage facilities and had enjoyed those facilities and the sewer was in operation,

it had not ceased to function; there were no offensive odors.

Q You say there were no offensive odors? A According to the inquiry that I made.

Q How about the Fuertes report? A He stated there were offensive odors at other points and that the settlement was bad at other points and the sludge stood in the manholes at other points.

Q Suppose Fuertes' report said it was similar to the Monroe street sewer, and in his description of the Monroe street sewer he speaks about offensive odors and the sewerage filling up to the manholes; now suppose that was the scientific investigation— A As I understand it you are asking me a hypothetical question—if he had reported something else than what he did really report, then what would my opinion be?

Q If he had reported that the Madison street sewer was similar to the Monroe street sewer, and if in his description of the Monroe street sewer he described the settlement, complaints by residents about the bad odors, the settlement of the sewer so that it was in a bad condition and that the surface of the sewerage even at low tide stood higher than the crown, causing it to appear at the manholes at all times—suppose he did so report and his report was correct, and then this new sewer was constructed, will you still stand by your statement that those lots received no benefit? A If he reported any such condition at this point I will—I might alter my judgment.

Q All right; then you are willing to admit that it is the degree of the inutility or destruction of the old sewer that would permit you to confer on a lot some benefit by the construction of a new sewer? A It is not the degree, it is the duration of those conditions—it is the time element, not the degree of the depreciation. It might go out of existence like that (witness snaps his fingers) over night.

Charles W. Morrison, cross.

Q Suppose a sewer has been wholly destroyed, wholly obliterated and wiped out of existence, and a new sewer is constructed, would you be willing to admit that the lot abutting on the new sewer has been benefited to some extent? A That question cannot be answered yes or no, because you have not framed the question in a complete question. You have to state how long the land owners were without facilities. If that sewer simply went out of existence like that, although it had been functioning, and a new facility, a temporary piping laid to take care of the land owners until the new sewer was completed, then the selling value of the lot would be unaffected.

Q I am not talking about selling value now at all. A I am talking about enhancement and value.

Q I wish you would not.

Mr. Lichtenstein. That is just where counsel is going clean up into the air. That is the only element in this case. That is the difficulty with all this examination.

Mr. Allen. I know it is his judgment—I know what his judgment is, as to selling values and enhancement. We have all that. That is in here. He says, "nothing." But in my cross examination I surely have a right to find out whether his judgment is correct or not, and so I put this question to him: "If a sewer has been completely destroyed and a new sewer is built in that street, will he admit that those lots have been benefited to some extent?"

A Not if they have not been deprived for a considerable extent of time of facilities. It might interest you—

Q No, I don't want that. A It depends on that very question.

Q Then the lots do not sustain any benefit unless the destruction and loss of the sewer extends for some period of time, is that right? A Yes.

Q What period of time must occur and ensue before the lots would be benefited by the construction of a new sewer? A It must be a period of time sufficient to allow the selling value of those lots to decline and to have an established value to those lots at a lower value than they had. That would be the value of those lots under those conditions.

Q How long a time? A It would depend on the activity in that section and other things.

Q Suppose I have a double tenement house, ten families in it and the store in front of my house is completely destroyed and I have a double tenement house there full of those families, how long must that condition of destruction exist before my property would be benefited by the construction of a new sewer in front of it? A Of course, if that condition was not immediately replaced—good condition and functioning of that sewer—was not immediately replaced by the city authorities—for example if a shell was dropped into the street by an airplane and the sewer destroyed—

Q Won't you answer my question?

Mr. Lichtenstein. He is answering it.

Mr. Allen. He is talking about a shell dropping. I am asking how long.

Mr. Lichtenstein. He is telling you.

The Court. Go ahead.

A And you were deprived of those facilities and the city did not come along and replace that sewer and your tenants were moving out of your house and you could not rent your house, you could not sell it for the money that you could formerly sell it for, and that would be the selling value of that property without a sewer—

but that is a condition we never get in a city like Hoboken or Jersey City. If a thing like that happens your sewer is replaced and your value is established—not enhanced, simply sustained.

Q I say, how long? A I should say this has got to be immediately.

Q Well, you could have answered that very well, immediately, in a few words, and said it would have to be done immediately; no time would have to elapse. So that, in case of the entire destruction of the sewer, no no time would have to elapse before a lot would be benefited by a new sewer, isn't that right? A A new sewer would simply sustain values, re-establish the old value. There would be no enhancement.

Q Then, you can't picture a case where there was a total destruction of an old sewer and a new sewer was constructed, that there would be any benefit that the lots would receive, is that right? A I can't picture that, in Hoboken.

Q Well, now, then, suppose a sewer was destroyed totally and entirely, and the property was without sewerage for a period of five years, and the city then built a new sewer, would the lots receive a benefit? Now, would they, yes or no? A The lots then would be brought to value.

Q Would they, yes or no, receive a benefit? A Yes, yes.

The Court. Yes, he says yes.

By Mr. Allen.

Q All right. Now, I make it five years. A Yes.

Q Now, I make the lapse of time two years. A They would receive a benefit.

Q Now, I make it one year? A They would receive a benefit.

Charles W. Morrison, cross.

Q Now, I make it six months? A They would receive a benefit.

Q Now, I make it one month? A They would receive a benefit.

Q Now, I make it one week? A No, one week is not time enough.

Q Now, I make it two weeks? A No, no.

Q Make it two weeks? A No, it is too short. They would provide temporary facilities for that time.

Q Will you answer as to a lapse of only three weeks? A That is not time enough.

Q But four weeks is? A No.

Q Well, you made it four weeks a little while ago? A Well, I did, yes.

Mr. Allen. All right.

The Court. I suppose in a month the tenants might move out.

By Mr. Allen.

Q Well, now then, if the sewer—you have admitted then that lots are benefited if the sewer is totally destroyed, and a new one is built immediately afterwards? A Totally destroyed.

Q Now, then, suppose that a sewer has been partially destroyed, and it is sunken so that the sewerage merely ebbs and flows when it comes up to the top of the manholes, and then will only run out on rare occasions, only functions to the extent of about ten per cent.; it is useless to the extent of 90 per cent.; and then after a month's lapse of time, a new sewer was constructed, would those lots receive any benefit in your opinion, yes or no? A No, the tenants would go right on.

Q I don't want anything more. You said no— A Paying their rent just the same.

Q I see. Now, what influences you in determining that the lots received no benefit is the fact that tenants

would be content to remain in the stench and the odor from a sewer that only functions to the extent of 90 per cent. of the time; that is what influences you; the fact that the tenants might remain? A As long as they have sewer facilities, the value is sustained.

Q What tracks are there that run along the westerly portion of the city, do you know? A New York Central.

Q How many tracks are there? A Four.

Q And you know that the four tracks are the tracks of the New York Central? A They own the fee.

Q Is there any other road that operates there? A Yes, under a lease, the Erie Railroad.

Q All right. Now, the Erie Railroad leased the land on which—the westerly tracks or the easterly tracks? A Easterly tracks.

Q Four tracks? A Yes.

Q And the two tracks on the easterly side are the tracks of the Erie Railroad? A They have trackage rights, yes.

Q They have trackage rights, and their lease is from the New York Central? A Yes.

Q How long a lease is that? A 999 years.

Q And then the New York Central operate their own tracks? A Yes.

Q On the westerly side? A Yes.

Q Now, the Hoboken Manufacturers Railroad Company, is that the New York Central—is that an adjunct of the New York Central? Do you know anything about that? A The Hoboken Manufacturers?

Q Yes, railroad company? A No, that is not connected.

Q That is not connected with either the Erie or the New York Central? A Not as far as I know.

Q How about the New York Junction? A New Jersey Junction?

Q Yes, New Jersey Junction? A New Jersey Junction Railroad is a subsidiary of the New York Central.

Q Then, the lots belonging to the New Jersey Junction Railroad Company, a subsidiary of the New York Central, they—some of them abut on the lands leased by the Erie for 999 years? A Yes.

Q That would be the situation of the lots in Block 72, Blocks 80, 86, 92, 97, 101, 105 and 111, if the New Jersey Junction Railroad owns any of those lots in those blocks? A What was that? I didn't quite get that.

(Last two questions and answers read.)

The Witness. Yes.

Q In other words, the tracks, the land leased by the Erie, on which the Erie tracks operate, or are operated on, that land separates the land and the tracks of the New York Central from the subsidiary company of the New York Central, and the land which is owned in the City of Hoboken? A Yes.

Q Now, where for instance, you have fixed your estimate for the benefit of the sewer, received from the sewer, against the lots of the Hoboken Manufacturers Railroad Company, Lots 1 to 3—1, 2, 3, 4, 5, to 8 inclusive, in Block 86, you have graduated your estimate of the extent of benefit in accordance with your base figure that would apply to the Erie? A Yes.

Q What? A That is right.

Q Just made a mathematical calculation? A Yes.

Q According to the—according as $250 maximum base figure would apply to a lot 25x100, you have applied the mathematical calculation to the area of these respective lots? A It was a mathematical calculation, yes.

Q In other words, they run up in arithmetical progression, and ratio? A Yes.

Q From 195, 200, 201, 246 and 242, in accordance with the area? A Yes.

Q The same ratio that the area of those respective lots applied to a lot of 25x100? A Yes.

Q And did you do the actual figuring in your column? A Yes.

Q Oh, was that turned over to some clerk? A No.

Q Or a stenographer? A No, sir, that was my figure.

Q And did you do it for the other men? A No, I did not do any of their figuring.

Q Well, in these original sheets, the pencil marks are entirely yours, aren't they, in all of the columns? A Yes.

Q Well, then, you did do the figuring?

Mr. Allen. I object to it. He says he did not.

A I transcribed them.

By Mr. Allen.

Q Oh, you transcribed them from the figures that they did? A From the figures that they did.

Q You have not got their figures, have you? A They have them in their own possession.

Q Then do I understand your testimony is that where, in these original notes, where the pencil marks are entirely yours, that you just transcribed their figures? A Yes.

Q Are you sure of that? A Yes.

Q Did you check them up afterwards, to see whether they compared, to see that you had not made any mistake? A Well, I checked my own, and they checked theirs.

Q Yes, then all you did was to copy their figures? A Well—

Q Who did? A Well, it was at dictation.

Q Well, didn't you do some calculations? A I did not do any calculating.

Q You didn't do any calculating in making out figures in their columns as well as your own? A No.

Q Well, who did the addition? A Mr. Gaddis, I think, did most of the addition.

Q Well, then, the figures that represent in their respective columns sum totals, those amounts are the amounts that Mr. Gaddis put in? A Well, those right there are my own. I notice they are my figures. Those are all my figures I added there.

Q You did the adding there, didn't you? A Yes.

Q Well, you did that in all of this, didn't you? A I think Mr. Gaddis did quite a lot of addition.

Q Well, but look at those figures of yours. This is all your work, isn't it? A No, I make my figures an awful lot like Mr. Gaddis. I do not know that I could distinguish them now.

Q Who wrote down the name of owner to whom it was assessed? A That was Mr. Schwartz, I think, or one of the young ladies in Mr. Lichtenstein's office.

Q Yes. Well, then the—and who wrote down the figures in the column under result? A That was information supplied by the counsel.

Q Yes, and then who wrote down the number of lots? A That was also supplied by counsel.

Q That was supplied by counsel? A Was supplied by counsel.

Q And the amount of the assessments? A That also was supplied by counsel.

Q And the amount of assessments, was that supplied by counsel? A No, they did not supply that.

Q Well, then, the balance of the sheet, all the other columns, isn't the amount of the assessment— A Oh, yes, they did that. Counsel supplied that, yes.

Q Now, having been supplied that sheet, then, with the tax value assessment? A No, we inserted that.

Q Those are your figures there? A Yes.

Q Well, then, all the pencil figures in column tax values 1915, are your figures? A Well, as far as I can tell.

Q All of the pencil figures tax values 1922, those are your figures? A Yes.

Q And in the column headed Singer, all of the figures in that, including the additions, are your figures, with the exception of the ones written in pen and ink? A They are my handwriting.

Q And all of the pencil figures in the column under Gaddis, including all the additions? A My handwriting.

Q The same with Mr. Meyer? A My handwriting.

Q And the same with Morrison? A Yes.

Q Excepting the ones written in pen and ink? A Yes.

Q And how about the column "Remarks,"—the pencil figures, are those yours? A I think so.

Q I think so. Now, there is a number of additions there. A Yes.

Q And they were made by you? A Apparently.

Q Now, does the same thing apply to page 3. You prepared all that, didn't you? A I think so.

Q You must have done a lot of work. All on page 3, too? A Yes.

Q All on the next page? A Yes.

Q Page 4? A Yes.

Q All those pencil figures are yours? A Well, now, let me see the additions. Gaddis' figures are unquestionably these—those are Gaddis' figures.

Q He shared some of the labor of that page with you? A Yes, those are his figures. Those are not the same as that, you see.

Q And page 5? A Yes.

Q What are the figures in red ink up here, who made those? A I made them.

Q Well, those are arithmetical calculations, aren't they? A Yes.

Q The following page? A Yes.

Q They are all your work? A Well, now, here—

Charles W. Morrison, cross.

Q With the exception of Gaddis'? A Well, there are some additions here, now, I notice—

Q Occasional additions of Gaddis, eh? And the same with the next page? A Yes.

Q The same with the next page? A Yes.

Q The next page are your figures, with the exception of some—now, here, we have got some additions on a counting machine, haven't we? A Yes.

Q Those are additions of what? A Mr. Gaddis made those. I see his name attached.

Q Yes. A I don't know.

Q You don't know what those are? A No.

Mr. Gaddis. Do you want to know?

Mr. Allen. Never mind. There are four listings of figures here, tabulations of figures, that Mr. Gaddis made on the adding machine?

The Witness. Yes.

Q This next page; those are all your pencil figures? A Pencil, yes.

Q And in your column, you have struck out some, with the same red pencil, haven't you? A Yes.

Q Well, what does that represent? A As before. Mr. Gaddis misunderstood my telephone message and got the wrong figures.

Q Lot 1, in Block 92? A Yes, that was the same—

Q Lot 1, in Block 92. Well, there is quite—quite an error there, isn't there? It is doubling up your estimate?

Mr. Lichtenstein. He didn't say there was an error, if the Court please, at all.

By Mr. Allen.

Q Well, isn't there an error in this? Somebody made an error. You put it on Mr. Gaddis, don't you? A He misunderstood, yes.

Q Well, that is his error from misunderstanding? A Yes.

Q And he got it just half of yours? A Oh, no, it is not as bad as that.

Q Oh, no, that isn't yours. Then some of your errors were put in here as the result of your talking with Mr. Gaddis over the telephone? A Yes.

Q That is the way some of these estimates as to the extent of improvements were obtained in this sheet? A Yes.

Q And all these other pages contain your pencil marks? A Yes.

Q Now, you have also stricken out some of your columns here? A Yes.

Q Now, these are figures written down by Mr. Gaddis, aren't they? A Yes, in ink.

Q What is that, Block 101? A Block 101.

Q What? A That is Lot 1, I think.

Q What lot? A Lot 1, I think.

Q Well, what was Mr. Gaddis there? A I don't remember.

Q That he had placed down the figures under your column; had he? A Yes.

Q And those figures were copied into Exhibit 8? A Yes.

Q Now, here is a whole column of yours wiped out by the red pencil mark? A Yes.

Q That is also in City Block 101, commencing Lot 7? A Yes.

Q And Block 105? A Block 105.

Q Lots 1 to 8. Well, now, there are pencil figures? A Yes.

Q Those are not Mr. Gaddis' figures, are they? A Yes; those are.

Q The pencil figures? A Yes. You see they are exactly the same as the ink. Look at the figures, see?

1568 and 1856, exactly the same; made exactly the same way.

Q All the figures in your column then headed, "Morrison" applicable to these lots were written in by Mr. Gaddis? A Yes.

Q None of them written by you at all? A No.

Q Did he get all of these over the telephone? A Yes.

Q Well, how in the world could you give him over the telephone the exact estimate of your benefit of each of these lots? Did you have anything before you so that you could say, "My estimate for lot so and so in block so and so is such a figure?" A I gave him, for example—this is a railroad case coming up Thursday—I told him, as I told you a little while ago, that certain classification had a less enhancement and I told him that my enhancement would be less than the $250, for example, $200; that was sufficient for Mr. Gaddis to know as far as that lot went, that he was to put down. Now, he didn't understand my $200. He thought that was paving, you see. Now, paving is all right for $200, but he thought when I said $200 enhancement that it was paving that I was talking about and I was talking about sewer, and that is how the mistake happened.

Q So that wherever Mr. Gaddis has attempted to fill out your column of figures he did that by just taking information from you over the telephone, that your base figure was $200 instead of $250? A Well, that was the nature of it. He had the areas all worked out, you see, in the office, and I said whatever that area works out, now, I said, "Apportion my enhancement on that basis."

Q Now, let us see whether we distinctly understand this so there will be no question about it at all. In many instances as appears in these sheets, your work sheet, the originals, where in your column your estimate of benefits appear, all that you did was to tell Mr. Gaddis over the

phone that your base figure per lot in a certain classification of lots was $200 instead of $250? A Yes, certain blocks, where there were irregular parcels and had to be figured; the areas had to be figured, and there was one man put on figuring areas, you see.

Q Then, Mr. Gaddis turned over that figure of $200 to some man in his office and said, "do the computation and figuring?" A He did it right here himself.

Q He did it? A He did it right here himself.

Q I thought you said it was somebody in the office? A He did it right there himself.

Q Then Mr. Gaddis made all the arithmetical calculations upon which these figures are based? A Yes.

Q So that you didn't say, mention, over the telephone, "My estimate of the benefit received from the construction of the sewer on Lot 8 in Block 105 was $900, and for Lot 7 in that block, $569, and for Lot 6 in that block, $709?" "And for Lot 5, $849" and so forth, up and down that column; did you? A I couldn't do that, because I didn't have the areas.

Q You didn't have the areas? A I didn't have the areas.

Q All you did, knowing that he had the areas, was that you just said, "with that classification of lots belonging to the New Jersey Junction Railroad Company," my estimate is $200 as my base figure on a lot 25x100? A Yes.

Q Then he divided that off in order to get these results; in other words, Mr. Gaddis knew that you would say $200 instead of $250 for the lots of the New Jersey Junction? A I thought he would understand me, see? Then I took my original notes and when I found those did not jibe with my original notes I simply drew a line through it.

Q So that his compilation or computation of all these figures in all these columns of yours was taken from

your mere statement that with certain classification they were $200 a lot, and then he made the computations. Well, now, does that apply to the $250 lots? A He worked only on those irregular lots. He was figuring the areas while I was going ahead with my own calculations on the regular lots.

Q Now, take this very first page. Wasn't it Mr. Gaddis that made all these computations, did all the multiplying? A No.

Q For instance, take the very first item, Lots 1 to 34 in Block 75. Now, there are 34 lots? A 34 lots.

Q Who did the actual work of multiplying 34 by the base figures that Mr. Singer, Mr. Gaddis, Mr. Meyer and Mr. Morrison adopted as their base figures? Who did that actual work? A In Mr. Singer's column, Mr. Singer made the computation; in Mr. Mayer's column, Mr. Mayer made the computation; in Mr. Gaddis's column, Mr. Gaddis made the computation and in my column I made the computation.

Q And was that invariably done by the different ones? Is that the course they pursued? A With the exception that I am telling you of these irregular parcels, where the areas were being figured before we could tell what the exact amount was.

Q Now, there are some irregular figures, where Mr. Mayer and Mr. Singer gave estimates; aren't there? A Yes.

Q Well, who figured the areas there? A They were right with Mr. Gaddis and did their own computing.

Q So they did their own computing? A Certainly.

Q But you didn't do yours. Mr. Gaddis did some of yours for you? A I told him the base and he applied that base to the proper area.

Mr. Lichtenstein. You are speaking now still of the work sheet, Mr. Allen?

Mr. Allen. Yes.

Q Now, the work sheet having been compiled in this manner that you speak of, then they were turned over to a stenographer or somebody to typewrite them? A Yes.

Q Was there a typewritten copy made of the work sheet? A Yes.

Q Have you got that? A I think so.

Q Let us see that. A Were those left with the lithographer?

Mr. Gaddis. They are over in the office and if he wants them we will get them.

The Witness. They were specially prepared for a lithographer.

Q Now, the work sheets were then typewritten; is that right? A Yes.

Q And then the typewritten copy was given to a lithographer? A Yes.

Q And then these various copies of which the Court and myself have one were the result of that work? A Yes.

Q So that all of the original work as far as the arithmetical work is concerned was done by the different men, different experts with the exception that in a number of instances Mr. Gaddis, with the irregular lot, did it for you? A Yes.

Q And he just took your base figure of $200 over the telephone and applied that? A He misapprehended it.

Q Now, what was the misapprehension? Your base figure was $250 a lot, wasn't it? A Base figure for what?

Q For sewerage? A On what lot?

Q Well, that is your base figure on all lots 25x100, isn't it? A It is not.

Q With the majority? A No—well, the majority, yes.

Q Great majority. Let us not equivocate. The great majority of these lots 25x100—the great majority of these lots are 25x100? A Yes.

Q And they are of similar characteristics? A The majority, yes.

Q And you will admit it? A The majority.

Q The majority; and your base figure for those majority lots— A Of similar characteristics.

Q Of similar characteristics, is $250 for the sewerage benefit? A That is right.

Q Now, then, what did you tell Mr. Gaddis over the telephone? A I told him that in certain blocks I did not believe the enhancement to be $250.

Q Now, what was it? A I thought enhancement was $200.

Q Two hundred dollars instead of $250; that is the only change, isn't it? A Yes.

Q And that would be of different blocks, different classifications and Block 72, for example, where the classification—we had the argument about it this morning, you know.

Q Where the lots were owned by the railroad company? A No, not where they are owned by the railroad company, but where they are classified in the way Block 72 is classified. It does not matter who owns the block.

Q But it is in those blocks where the lots abut on the railroad tracks, or are next to the railroad tracks, where the future use in your opinion ought to be a certain thing? A Yes.

Q All right. Then you took that future use into consideration, and had that in view, had that in mind, that those lots you told him you thought the enhancement should only be $200 instead of $250? A That is right.

Q And then he divided that up according to the area? A That is right.

Q Now, what mistake did he make when he put down, for instance, on this first page $157 as against Lot 1

in Block 72? What mistake did he make? You told him $200. Was his mistake that you gave him a lower figure than $200 or was his mistake in computing the area? Did you ever talk that out with him? A I will have to answer that. I know it was wrong there, and I will tell you what it ought to be.

Q Oh, I know what you meant it to be ultimately; ultimately it was $210? A In that Block 72?

Q Yes; Block 1 was his mistake? You told him $200? A I don't know what his mistake was, or what he used.

Q Didn't you go over that with him? Weren't you surprised? A I said, "How does it happen—" we didn't have any talk about it. He said—

Q Did he put down the same figures in your column as in his own? A Apparently.

Q He never explained what the misunderstanding was, what it consisted of; did he? A No.

Q But in all these cases where you have run the red pencil mark through the figure that is in your column is the same as in the Gaddis column; isn't it? A Yes; it seems to be.

Q In other words, as the result of your telephone talk to him, he misunderstood you and he made your estimate the same as his own? A Yes.

Mr. Lichtenstein. You are still speaking of the work sheet?

Q The work sheet are where you made your original estimates? A No, on my original notes. On all these blocks that Mr. Gaddis has filed in there for me I have my original notes today in the same condition.

Q I misunderstood you then. I thought this was your original compilation? A Yes, but Hunter and Mr. Gaddis has put the compilation in.

Q I thought it was your original compilation of figures. Now, you have some other paper. Will you produce that?

Charles W. Morrison, cross.

The Court. He said he would produce that this afternoon.

Q That is the case where you said you could get them this afternoon. I am cross examining it. I want to see just how you prepared this work. I have every right in the world to do that? A Well, if you want to examine me on the value of those railroad lots, I will make every effort to get them.

Q You say that these work sheets are not your original figures, on which you say Mr. Gaddis has placed his figures? A They are not my original notes. That is self evident, isn't it? I say, where Mr. Gaddis has placed his figures they are not my original notes. That is self evident, isn't it?

Q Have you got figures there representing your estimates of the extent of the benefits that were made prior to these figures on this work sheet? A Yes.

Q All right. Now, will you bring those here? A I will.

(Recess to 2 o'clock.)

AFTER RECESS.

CHARLES W. MORRISON, recalled.

Cross examination by Mr. Allen, resumed.

Q Have you got those work sheets? A They are in the judge's book.

Q Just where are they? (Producing book.) A There.

Q Have you brought with you, Mr. Morrison, the notes, the original notes made by you from which you said the work sheets were compiled? A Yes; I have.

Q Are these they? A These are they.

Q When were these computations made in reference to your telephoning Mr. Gaddis, before or afterwards? A They were made before; not all of them, of course; because some of the areas I didn't have until later.

Q Well, in reference to Lot 72? A I placed all my base values prior to telephoning to Mr. Gaddis.

Q These computations made by you in the notes that you now produce are applicable to Lots 1 to 8 in Block 72. Do you swear that those calculations were made prior to your telephoning Mr. Gaddis that your base figure on those lots was $200 rather than $250? A All the base values were placed then and the enhancement determined. All of the calculations could not be made until I knew the exact area of all the lots.

Q Well, then, as I understand you, the arithmetical calculations appearing here in pencil on your original notes that you now produce, applying to Lots 1 to 8 in Block 72, were made after you telephoned Mr. Gaddis that your base figure was $200 for those lots? A Yes. This is—

Q All right.

The Court. He wants to qualify that. Go ahead.

The Witness. This is another case, and Mr. Ryer was prime mover in this case and I worked with Mr. Ryer and made these calculations in Mr. Ryer's office. Part of the time Mr. Ryer was there, part of the time he was not there. We differed in many cases, but the fact is it is a different case and was not handled in Mr. Gaddis's office; consequently the telephoning was necessary.

Q Well, now, there was some day or date when in reference to Lots 1 to 8 in Block 72, there was nothing on this work sheet, this first work sheet, there was some time when there was nothing on there? A Yes.

Q And there was some time when you telephoned Mr. Gaddis? A Yes.

Q And you told him that $200 was the base figure upon which the calculation could be made? A Yes.

Q And after that telephone information from you was received by Mr. Gaddis, he placed on this work sheet in pen and ink his computation of figures? A Yes.

Q Now, then, with reference to that time that Mr. Gaddis placed these figures here, when you make your calculations, before or afterwards? A Well—

Q On your original notes; before or after? A Mr. Gaddis phoned to me the areas, see? Now, if Mr. Gaddis immediately went about computing we did it simultaneously. If he delayed computing, I did it before he did. You see, I do not—I was not with Mr. Gaddis and I don't know when he took pencil and paper and made his computations; consequently I cannot say that I made mine prior, simultaneously, or after.

Q Well, now, after the calculation was made by Mr. Gaddis, and he placed figures in your column and the work sheet, then it was typewritten and then it was lithographed? A Yes.

Q Now, when in reference to that did you make these computations that you claim that you made on your original notes, after that? A The case is that when I took my original notes to check what had been done in Mr. Gaddis's office, I found a discrepancy. I had meanwhile, of course, done this computation. When we got around to talking this thing there was a rush and a delay; consequently I could not check before it went to press.

Q But your calculations were made after you telephoned to him your base figure? A And got the areas at the same time. Then I went to work and made my computations. Presumably he made them some time after that.

Q But when you telephoned you didn't have the areas, did you? A I did not, no.

Q Did he give you the areas over the phone that same day? A Yes.

Charles W. Morrison, cross.

Q Are you sure of that? A Yes.

Q Did you have this first page of your notes with you at that time? A I had the first page from my notes.

Q And when in reference to Lot 1, Block 72, did you make that 2,610 square feet—when in reference to Lot 1, Block 72, did you get that information 2,610 square feet from Mr. Gaddis? A At that time.

Q At that time that you telephoned ? A Yes.

Q Well, now, you know when that was, don't you? A Yes.

Q Then if he gave you the area over the phone, you afterwards made your calculations? A Immediately, yes.

Q Where were you when you telephoned? A Mr. Ryer's office, 100 Sipp avenue.

Q You telephoned from there? A Yes, from Mr. Ryer's place.

Q Then you didn't check up from your computation until after the Exhibit 8 was lithographed? A That is right.

Q Now, how long after this telephone communication was it that the lithographs were made? A I think about a part of a week, a few days.

Q Well, these discrepancies in the lithograph in reference to Lots 1 to 8, in Block 72, were not discovered until this case commenced? A That is right.

Q So that after this hearing commenced, and after I cross examined Mr. Gaddis with reference to his estimate of valuations for sewerage, benefit for sewerage, in these Lots 1 to 8, in Block 72—it was after that that you checked it up and found these discrepancies? A Well, I think it was before Mr. Gaddis's testimony. I think it was before his testimony that I checked my figures. I think my figures were checked at the very beginning. I don't think there was any alteration in my figures after Mr. Gaddis's testimony.

Charles W. Morrison, cross.

Q Well, as soon as you checked them up, you saw the errors in the lithographed copies? A Yes.

Q And you didn't correct those until after this hearing commenced? A That is right; I think it was after the hearing commenced.

Mr. Allen. I think that is all.

By Mr. Lichtenstein.

Q My recollection is the work of tabulating these sheets—

(Aside discussion between Mr. Lichtenstein and Mr. Hopkins.)

Mr. Lichtenstein. I did not read over the record since the last hearing, if the Court please. My attention is called to the fact that this witness has not as yet been admitted as a witness as to qualifications; in other words—

Mr. Allen. Oh, no. The Court admitted him. Surely.

Mr. Lichtenstein. I think he did. My impression is the Court did admit him as a witness.

The Court. I did, yes.

Mr. Allen. Then he went on to testify. The Court passed upon his qualifications and allowed him, and then Mr. Lichtenstein examined him in direct, and he testified to these figures, over my objection.

Mr. Hopkins. Not this witness.

Mr. Allen. On page 1229—

Mr. Lichtenstein. I am reading from that now Mr. Allen.

The Witness. It begins on page 1218. He cited the case of the Pennsylvania Railroad against Koch to prove that the witness was not qualified.

Charles W. Morrison, re-direct.

The Court. Page 1221—"I will take his testimony and you may have an exception."

Mr. Lichtenstein. We can just withdraw that statement, I think. I think he was admitted.

The Court. Yes.

Re-direct examination.

Q Mr. Morrison—

The Court. I make this suggestion: see that you make your re-direct examination just as brief as you can.

Mr. Lichtenstein. Yes, I will do that.

Q In the making up of these book schedules there was a considerable rush, was there not, to prepare for the trial? A Yes, there was.

Mr. Allen. I object as immaterial and irrelevant.

The Court. I will allow that.

Mr. Lichtenstein. He has gone into these records and how it was done and so on.

The Court. Yes.

Q The lithographing, some of it, was done, was it not, to complete the record while the case was going on the first day?

Mr. Allen. I object as irrelevant and immaterial.

A It was.

The Court. I will allow that, Mr. Allen.

Q And your figures, your so-called base figures—

Mr. Allen. I had my book at the time this case commenced and used it on the cross examination.

The Court. Yes, and I had the book too. There was no excuse for it not being properly prepared.

Mr. Allen. He has asked the question, and the witness has answered it, that it was lithographed afterwards.

The Court. Some of it. We know that.

Q The so-called base figures of yours, do they vary from the base figures as you applied them in the schedule which has been offered in evidence under your name?

Mr. Allen. I object to that. The exhibit speaks for itself.

Mr. Lichtenstein. No, the base figure does not —as he originally prepared it.

The Court. He is asking about the base figure now.

A There is no variation in the base figure.

The Court. That is fixed.

Q The application of the so-called base figure to the various items necessitated mathematical calculations? A Yes.

Q And so far as your figures are concerned on the lands which are the subject matter of the appeal, so far as our clients are concerned, eliminating the New Jersey Junction Railroad appeals—were those calculations all made by you?

Mr. Allen. He has insisted that they were. What is the use of repeating it?

A Yes.

Q Now, then, in the examination by Mr. Allen this morning concerning the New Jersey Junction Railroad plots—you have not testified to those figures at all, have you—I mean so far as my substantive case in concerned? A No.

Mr. Allen. I object as irrelevant and immaterial.

The Court. His testimony would show, I think.

Mr. Lichtenstein. In order to get the matter straight in your Honor's mind, if it is not.

Mr. Allen. It is a re-hash.

Mr. Lichtenstein. No, it is not a re-hash. You have—I do not say deliberately—but you have gone on and introduced a whole line of evidence in this case which I say necessitates a little bit of clarification in order that if your Honor ever reads this record over you will not have to wade thorugh a lot of it which is absolutely immaterial. That is the only purpose of it.

Q While we are on the subject of these New Jersey Junction Railroad plots, you have used the term in connection with those lots and your examination through Mr. Allen, of "future use" and "benefit." Will you just explain, if you will, what you mean by the term future use?

Mr. Allen. I object to it as mere repetition.

The Court. I sustain the objection. He has said the highest use to which it could be put.

Mr. Lichtenstein. If your Honor understands it, all right, but I do not think Mr. Allen took it that way.

The Court. He said that.

Mr. Lichtenstein. If your Honor understands it that way that perfectly agrees with my contention, but I do not think it agrees with Mr. Allen's contention.

The Court. I am only concerned with what the testimony is.

Mr. Allen. It is my fault if I misunderstand it.

The Court. I do not know that Mr. Allen misunderstood it.

Charles W. Morrison, re-direct.

Q And the highest use to which it could be put at the time the assessment was made?

Mr. Allen. I object as immaterial and irrelevant and a repetition.

The Court. Objection sustained.

Mr. Lichtenstein. If your Honor so understands it—and he so stated it—all right.

Q Mr. Allen has asked you whether a person could not put the same character of building on Lot 1 in Block 73 as he could on Lot 1 in Block 72?

Mr. Allen. I have not. I have asked just the reverse of that.

Q Just put it the reverse then. And you said he certainly could. And in Block 72 he would still have a surplus of some amount, and then he asked you whether the man under those circumstances who built on Lot 1 in Block 72 could not have an advantage in that, in your opinion, on Lot 1 in Block 72 you did not consider the increase in value to exceed $210 as against $250, and you said no. Will you tell us now why in your opinion Lot 1 in Block 72 does not receive the same benefit, increase in value I mean when I speak of benefit—that the owner of Lot 1 in Block 73 would receive?

Mr. Allen. I object. I submit it is a mere repetition. He has answered that several times.

The Court. I think he has, but I will let him answer it. It will save time perhaps.

A Simply because the same increase would not be shown in the selling prices.

Q Would not be shown in the selling prices? A Yes, sir.

Q In other words at the time of the confirmation of these assessments in Block 72, Lot 1, and Lot 1, Block 73,

in your opinion would be the increase in value by reason of the sewer in front of Lot 1 in Block 72 be as great as the increase in value of Lot 1 in Block 73 by reason of the sewer? A Not in my opinion.

Q And your opinion as I understand it is based upon the fact that it would not bring as much? A Exactly.

Q Not that it would not bring as much—that it would not increase the lot that much in value. Now you also said Lot 1 in Block 72 was of greater value than Lot 1 in Block 73? A Yes.

Q And still the sewer being in front of Lot 1 in Block 72 would not give it as much of an increase in value as the sewer in front of Lot 1 in Block 73? A Not as much enhancement.

Q Now the lots in Block 73 you put in a separate classification because of the railroad facilities as you said?

Mr. Allen. I object to this. This is merely Mr. Lichtenstein's desire to have his questions read as clarified testimony.

Mr. Lichtenstein. Well, that is the purpose of re-direct examination because I contend that you have bemuddled this whole thing. You have gone on and read and talked a whole lot, and I say I am going to clarify it.

Mr. Allen. I have talked a lot?

Mr. Lichtenstein. Yes, you have.

Mr. Allen. I have used one word to his 150.

Mr. Lichtenstein. You have asked a whole lot of questions and the whole record—

The Court. I do not think the question was finished. Read the question as far as it went.

(Question repeated.)

Mr. Allen. I object as leading.

The Court. I will allow it.

A That is one of the reasons.

Q Will you tell us why a person would not in your opinion put the same character of building on Lot 1 in Block 72 as he would on Lot 1 in Block 73? A Because he can get more money for the lot by devoting it to another purpose.

Q Which lot? A Lot 1.

Q That is what you mean by considering the lands in Block 72 upon the theory of giving it its highest value? A Exactly.

Q And its highest value and use at the time of the assessment was for what purpose? A For rail connection.

The Court. That last question and answer adds nothing to the testimony.

Mr. Lichtenstein. In the light of the testimony Mr. Allen introduced—he would stop the witness from answering one thing—

Mr. Allen. I have permitted him to talk by the hour.

Mr. Lichtenstein. It may be because Mr. Allen misunderstands the witness. I may be mistaken. If I thought he did actually understand the purpose of his testimony I might not have asked this.

Q The lots in Block 65 that Mr. Allen calls your attention to, being the lots upon which you placed a value to which he referred—he asked you what other blocks and what other lots did you take into consideration in arriving at your figure which you made concerning the value of the lots in Block 65, and you referred to Block 66 and Block 74. Now Block 74, is that or is that not in the built-up section of the city, the old built-up section of the city—Block 74? A Well, 74 is pretty well covered.

Charles W. Morrison, re-direct.

Q Pretty well covered with buildings? A Yes, pretty well covered.

Q And Block 66, to which you refer, is that in the built-up section or pretty well covered? A Yes, that is pretty well covered.

Q And Block 66 and Block 74 on Monroe street, did they or did they not have a sewer before this new system went into effect? A They had a sewer.

Q And was it paved? A It was.

Mr. Allen. That was all testified to.

Mr. Lichtenstein. It was not testified to that it was all paved.

The Court. No.

Mr. Allen. He speaks of two sales there.

Mr. Lichtenstein. He speaks of more sales.

Q Now the report that you referred to as the Burhorn report this morning, which you said was the report of an estimate of the value of sewers, and which you said showed the depreciation of certain sewers to the extent of 25 per cent. in value— A Yes.

Q —that is was a report made by whom, other than Mr. Burhorn?

Mr. Allen. That has all been gone over.

The Court. He has testified to three reports.

Mr. Lichtenstein. I am speaking about this particular report. It is the Burhorn report.

Q Who else made the report outside of Mr. Burhorn? That is what I want to know.

The Court. Fuertes and two others.

Mr. Lichtenstein. No; this particular report was made by three individuals.

A Mr. Laverty collaborated.

Charles W. Morrison, re-direct.

Q Mr. Laverty, the assessment commissioner? A Mr. Laverty; and I do not remember the other one.

Q Well, I do not know whether it is in evidence—Mr. Whittemore, the engineer who prepared these maps?

Mr. Allen. Let him testify.

Mr. Lichtenstein. Well, you know and I know.

A Mr. Whittemore.

Q You have the report here? A Yes.

Q Mr. J. O. Whittemore, the city engineer? A Yes.

Q The gentleman who testified in this case and who supervised the laying of these sewers, is that correct? A That is correct.

Q Now you were asked before concerning a report, a third report that you could not recall the name of the enginer. Do you recall the name of the engineer now? A That was Mr. McCann.

By Mr. Lichtenstein.

Q Now, another block that you referred to, in which sales took place, and which you said you took into consideration in arriving at your value concerning lots in Block 65, was Block 83; was that in the built-up section of the city? A Yes, yes.

Q In other words, just in the same area, but houses have been built on it? A Yes, it has been improved.

Q And improved. You used the term—no—talking of the benefits of increase in value of lots facing streets which prior to this assessment had old existing sewers, which were replaced or repaired or taken out; you used the term that the new sewer sustained the values? A Yes.

Q Am I correct? A Yes.

Mr. Allen. Your Honor, I object to the question because it is predicated upon repair work. There has been no sewer repaired.

Mr. Lichtenstein. All right, eliminate the word repaired.

The Court. Leave the word out repaired.

Q Yes. You say that the new sewer sustained the old value, but there was no increase; now, will you just explain to the Court what you meant by that term?

Mr. Allen. I object to that. He has explained as much as he could.

Mr. Lichtenstein. Well, if the Court please, if he did, then I am quite certain that Mr. Allen did not understand it.

The Court. All right, go ahead and ask.

Mr. Allen. Your Honor, is this being done for my benefit then?

Mr. Lichtenstein. Well, I think, if the Court please, if Mr. Allen did not understand it, it seems to me the proper purpose of re-direct examination is to clarify the cross examination.

The Court. Well, go ahead. I have allowed it. Let him answer it.

A When a man buys a lot on a street which has a sewer or pavement, he pays a value or a consideration for that lot which takes into consideration those improvements. He pays for those facilities regardless of their age, condition or capacity, as long as they are on that property. It establishes a certain value on that street. Now, it may be that a week after he buys that property and pays the value that a lot has on that street enjoying this facility, it may happen that that sewer ceases to function. It collapses. But he does not suffer. The price of that lot and house does not decline as long the city stands there back of its property and maintains those facilities and puts the sewer back into condition, either by a repair or a replacement.

The Court. Now, thus far that adds nothing to his testimony. He has so testified before.

Mr. Lichtenstein. Yes.

A It sustains the value.

Q Yes. Let me have those sheets? In your last session here, you were asked some questions by Mr. Allen, as to studies that you had made, and lots that you had taken into consideration in arriving at certain assessments, and you said that you had a record of them, but you did not have them with you; do you recall that? A Yes.

Q And you were asked did you ever make a study of a lot or lots in the City of Hoboken prior to the improvement similar to this, and after an improvement similar to this, and you referred to certain lots; do you recall it? A Yes, I do.

Q Then you were also asked, "Can you mention any one sale of any one lot in the entire City of Hoboken made prior to an improvement similar to this where after the improvement there was a sale of that lot, and you made a study of that?" And your answer was, "Well, I haven't arranged my sales data to answer that question. I would want more time to do it. I cannot do it now." Did you do that since then? Have you taken it from your data? A Yes, yes.

Q And prepared it in graphic form on a map? A Yes.

Q Now, I show you—which one did you use first—

Mr. Allen. I object to this as not being proper re-direct.

Mr. Lichtenstein. Oh, it is.

The Court. Brought out on previous examination.

Mr. Allen. Something I was unable to bring out.

Mr. Lichtenstein. Well, he did refer to some and said he did not have it all, and he was going to prepare it.

Mr. Allen. Well, I object to this as not being proper re-direct.

Mr. Lichtenstein. Well, that is discretionary with the Court, always is.

The Court. Yes, I will allow that.

Mr. Lichtenstein. Yes.

Q I show you a sketch, marked "Meadow lands, Hoboken, N. J., map to accompany testimony of Charles W. Morrison on the enhancement of land value due to sewer and paving improvements," with a legend marked in red, blue and yellow; will you just explain that to us please. A I have arranged my sales data, when I went back into the former improvements of this sort; that is, in the same street where the sewer had been gotten up to certain points. For instance, Fifth street. I found out what those improvements were, the date when the assessment was confirmed, and so on, and then I arranged my sales data in accordance with those dates. If I found a lot sold before the improvement, I sought for that same lot selling after, to find out what actual enhancement—or increase in selling price was.

Q Yes.

Mr. Allen. Now, may I ask when was this done? Since our hearing?

A This point was made since our last session.

Mr. Allen. Then, I object to that because he could not possibly have used that in forming his opinion.

Mr. Lichtenstein. He does not say that.

The Court. It sounded that way to me.

Mr. Allen. No, no. He says that he has made an investigation to find out what the sewer assessment was. He did not know what those were when he testified before. He has learned them since.

A I have not so testified.

The Court. The data he had before this—this map has been made since the hearing?

Mr. Allen. Is that right?

The Witness. You asked me on page 1212 to 17—or rather, page 14, "Can you mention any one sale of any one lot in the entire City of Hoboken made prior to improvements similar to this where after the improvement there was a sale of that lot and you made a study of that?" My answer was, "Well, I have not arranged my sales data in reference to that question. I would want more time to do it. I cannot do it now."

Mr. Allen. What page is that on?

The Court. 1214, middle of the page.

The Witness. And also on page 1212 I told you the blocks I had gone into to do that.

Mr. Allen. Now then, before this is admitted, may I cross examine him as to this sheet that he is to testify from?

The Court. Yes, if you want, I will let you cross examine him.

Cross examination by Mr. Allen.

Q When did you make your studies or inquiry to ascertain the amounts of the assessments? A I did not say that I made any study of the amount of the assessments. I have not regarded the assessments at that time, only enhancement due to construction of the sewer or pavement.

Charles W. Morrison, re-direct.

Q Well, this is supposed to be your study of the improvements similar to the Seventh, Eleventh and Fifteenth street sewerage system, isn't it? A Yes.

Q Now then, when did you make your study in reference to finding out when the improvements were made, the amount of the improvements as assessed? A I don't know what the amount of the improvements—of the improvement assessments are at all. I have not made any study of that, but my sales data I got a long time back.

Mr. Allen. I submit this is improper to put this in now.

The Court. Well, why, Mr. Allen?

Mr. Allen. Well, it is not proper re-direct. It is putting in some amplification of their original case.

The Court. No, but he testified to some of it on cross examination, and he says he did not have time, would want more time to get the others. Now he has them here. Now, counsel addresses himself to the discretion of the Court. I have allowed it. Bring the grand jury in.

(Whereupon a brief interruption was had while the grand jury was received.)

By Mr. Lichtenstein.

Q Referring to the schedule, the title of which I read into the record, what do the lots marked in red indicate? A The lots marked in red represent lots which have sold twice, re-sales of lots, of the same lots, one prior to an improvement and then after the improvement.

Q And the lots marked in blue? A Blue—the lots marked in blue are lots which sold prior, in an unimproved condition; that is when the street was unimproved, without paving or sewer.

Q And those marked in yellow? A Those marked in yellow represent the sales of lots which took place after this improvement was effected.

Q And have you the figures to indicate what each set of these lots sold for in the manner in which you have indicated on this map? A I have that sales data here.

Q You have the sales data; have you got it tabulated or must you read it into the record? A Well, I have it in this form. I have all the sales separately, of the re-sales expressly asked for by Mr. Allen, and I set those up by themselves, the re-sales.

Q That would show the selling price without improvements, and then the selling price after improvements had been put in there? A Yes. The others, I have them individually, and then I have a summary of all showing the average difference, because these have not re-sold—

Q Which ones do you refer to? A Well, blue sold before improvement, and yellow sold after improvement, are different lots. Then I have subtracted the average of the blue from the average of the yellow to find the average enhancement—

Q And have you such schedules as you refer to? A Yes.

Q Referring to each one of these lots? A Yes.

Q Have I got a copy of it? A Yes, beginning here.

Q And the schedule that you now refer to contains a memorandum of the block number, and the lot numbers, and the date of— A At the top of the sheet it states that the assessment—the sewer assessment was confirmed on a certain day. On the map, it says the paving assessment was confirmed on a certain other day.

Q Yes. A It gives the street, the side of the street, the block and between what streets that block frontage is located.

Q Yes. A Then follows the sale, giving the lot number, the date, the liber, the page, the grantor and grantee,

the consideration, and what improvements were included—

Q Yes. A And the sale at the later date. That is over and above their prior condition. For example, S. & P. stands for sewer and pavement.

Q Yes. A That is this consideration of $2,000, or at the rate of $1,000 per lot, was on a street fronting, having sewer and pavement.

Q And S. standing alone? A Would stand for sewer alone.

Q And the un? A In its original condition, unimproved.

Q Unimproved? A Now, I have carried that through to the end that I have totalled in this manner. You will find the sheet, I think, there. Taking Jefferson street and Madison street and Monroe street and Jackson street in turn, I have listed the sales on each street. I have listed the number of lots involved in this, the sales in each street, and I have listed the enhancement due to the sewer, the enhancement due to the pavement, and the total enhancement, and I have also put on that the average selling price unimproved, the average selling price with sewer only, the average selling price with paving only, and the average selling price fullly improved, the difference being—the summary showing an enhancement of $221 for sewer. This includes connection. An enhancement of $223 for paving, which includes curbing, catch basins, and surfacing, a total of $444. That is a summary. Now, on the other schedule which you will find there, I have listed the re-sale of lots.

Q Yes. A The re-sale of lots on these various streets. These were fewer than the others, because it is difficult to get a re-sale of the lot. That is why I could not give it the other day, because they are rare. They were buried in this sales data, which I had considered ensemble. Now, I have separated these lots, which Mr. Allen asked for, and the same identical lot is sold after the street had been improved in the same manner, and

the streets, non-improved in the present Seventh, Eleventh and Fifteenth street drainage area, I find that on Jackson street there are in Blocks 37, 46 and 56, and 57, re-sales of such lots.

(Brief interruption.)

The Court. Go ahead.

A The differences in these sales show a lack of consistency, because I have—that is, to a certain extent, because I have gone to any extent in difference of time, a lapse of time to get a re-sale. In some instance, where I have gone 26 years before the lots sold again, some improved. But I have neglected—I have not neglected anything, but I have not attempted to settle the difference between a few years and that 26 years, but I have simply shown here in the margin the difference in consideration which I found there for the 26 years. The average lapse of time on these sales is about 8 years.

By Mr. Lichtenstein.

Q And that sheet headed "preceding and following particular improvements," is that the sheet you refer to? A That is the sheet I refer to.

Q That shows the lot— A The lot on the date of selling.

Q And after? A The consideration and the top of improvements at the sale, at the later date, paid for, and the difference in consideration or increase or enhancement which resulted.

Q And that same classification extends to all of the lots on this schedule? A Yes.

Q Entitled as you have just indicated? A Yes.

Mr. Allen. Now, I desire to interpose a further objection to all of this, with the exception of the last page; that is the only one that my cross examination called for.

Mr. Lichtenstein. I think it is all material, if the Court please.

The Court. Oh, I think so, Mr. Allen.

Mr. Allen. The balance of it is just amplifying their original case. It does amplify it.

Mr. Lichtenstein. Well, we have even the right to do that, if necessary.

The Court. Yes, you would have a right to do that. I will allow it.

By Mr. Lichtenstein.

Q I show you another sketch— A This is merely a continuation. You see, in this here—here is Jackson, and here is Jackson, and here is Fifth street.

Q Yes, what have you got there?

(Question read.)

Q I show you another schedule—and then the witness says that here is merely a continuation of the first one, so that this is joined together. Then this is joined, you see, your Honor.

The Court. All right.

Q These typewritten schedules, are they all applicable to the lots which are delineated on this map—this schedule to which you have referred? A Yes, the map being merely a guide to the schedule.

Q Yes, so that when looking at the map and looking at the block and lot number, you can refer to the schedule, and the schedule will give you the information as to the amount of money that the lot was resold for, if there was a re-sale, is that right? A Yes.

Q And the character of the improvement? A Yes.

Q And the other data to which you have referred? A Yes.

Mr. Lichtenstein. Now, I offer if the Court please, a map, the map, or schedule, in evidence, as well as the schedule.

The Court. All right, it may be admitted.

(Map marked Appellant's Exhibit No. 1 of this date, comprising two sheets.)

(Key to A-1 of this date, marked Appellant's Exhibit No. 2 of this date, comprising 16 pages, typewritten.)

Q Mr. Morrison, I show you another sketch entitled "Value of meadow lots, City of Hoboken, N. J., 1921, to accompany the testimony of Charles W. Morrison," and I ask you whether you prepared this sketch? A Yes, I did.

Mr. Allen. Now, I don't know when we will ever get through if they are going to keep on putting these in.

(Mr. Lichtenstein having another paper which he is apparently about to offer.)

Mr. Lichtenstein. It is all for the assistance of the Court.

Mr. Allen. I do not want it to assist the Court. I want the Court to be governed by testimony.

Mr. Lichtenstein. He is going to be governed by testimony, and this is merely for the purpose of assisting in the reading of the testimony.

The Court. Go ahead, I will allow it.

Mr. Allen. I will require some time further to cross examine on that.

The Witness. This is all in the record. All these figures have been testified to. It is merely a graphic representation of my prior testimony.

Mr. Allen. I do not know that it is, you see. I have to cross examine on that.

Charles W. Morrison, re-cross.

Mr. Lichtenstein. That it all it is.

Mr. Allen. It should not go in.

The Witness. It is entitled the normal difference of selling price of lots on improved and unimproved streets, and the red line which runs across the map is a line of demarkation between the area having improvements prior to December 30, 1921. By improvements I mean sewer and pavement; and on the other side of the red line is the area called the Seventh, Eleventh and Fifteenth street sewerage system drainage area; and I have graphically represented here the testiomny I gave the other day as to my average value of sales between 1915 and 1921, in the representative areas which were in the section to the south, or the southerly end of Hoboken, $1,900 per lot, inside lots.

Mr. Allen. Before he states these averages, I make this objection at this time to its being introduced in evidence, and this is the objection: This witness has emphatically, positively reiterated again and again that he is not governed—

Mr. Lichtenstein. I am going to withdraw it, if the Court please. I can use it in argument. I can just stick it up on the board and I can tell the Court what it is.

Mr. Allen. Averages were not considered by him in making up his estimates. He didn't base his opinions or judgment upon average sales at all.

The Court. Well, it is withdrawn and all stricken out.

Re-cross examination by Mr. Allen.

Q Now, Mr. Morrison, what valuation did you estimate there was to Lot 1, in Block 73, prior to the improvement?

A $2,400.

Q And what was the value of Lot 2 alongside of it in Block 73? A $1,800.

Q Now, come over to Lot 1 in Block 72. What was the valuation before the improvement? A $2,000—oh, I beg your pardon, $2,768.

Q And what was the valuation of Lot 2 in Block 72, before the improvement? A $1,881.

Q Now, those lots, then, were practically of the same valuation before the improvement; were they not? A Same valuation as what?

Q They were practically the same valuation, Lot 1 in Block 73, 100 feet in depth, according to area, valued at $2,400; Lot 1 which is 10 feet deeper, and has a greater area, you valued at $2,768. A That is not practically the same. There is considerable difference.

Q $368? A That is all.

Q Now, according to the area, how much is Lot 1 in Block 73 per foot? Have you got that? A Yes.

Q How much? A 96 cents.

Q How much? A 96 cents.

Q How much is Lot 2 next to the corner in Block 73? How much is that a square foot? A 72 cents.

Q Now, come across the way to Lot 2 in Block 72. How much is that a square foot? The total valuation being $1,881. A $1.11.

Q Does it jump up so much as that? A I think so, if I have computed that correctly.

Q The only difference is $81? A $2,400 and $2,768.

Q No, no. You see, you misunderstood my question. A Oh, the inside lot you want?

Q I ask you to come across the way to Lot 2 in Block 72, and how much is that a square foot? The total valuation is only $81 more? A That makes 72 cents on Block 73. Now, you want inside lot in Block 72?

Q Yes, Lot 2 in Block 72. How much is that a square foot? A That is about the same size.

Q 72 cents. So that according to the area per square foot, prior to the improvement, the inside Lot 2 in Block 72, was of the same value as Lot No. 2 in Block 73? A The full lot on the railroad side is $2,000, and a full lot on the other side is $1,800, a difference of $200 a lot, or 8 cents a foot.

Q So that with a full lot the difference is about $200 per lot? A Yes.

Q To start in before the sewer was constructed, you give to Lot 1 in Block 72 an increase of $200 over a lot across the way; is that right? A Yes.

Q And you do that by reason of some particular use that you think the lot can be put to in the future; is that it? A No; it is due to the selling price, the selling price of the lot after the added facilities; that is all.

Q On account of it being connected with the railroad? A Just because of its selling price afterwards; that is all.

Q What is there that indicates to you that the selling price of lots in Block 72 exceed the selling price of lots in Block 73, by $200, a full lot as against a full lot? A Because this classification of land will bring at least $200 more.

Q And that classification means that it has a higher use, as you put it? A Yes.

Q And that higher use is what? A Rail connection.

Q Rail connection. Now, you start in with a higher valuation, then, on account of the rail connection before the improvement; don't you? A Yes.

Q Lot for lot. Now, the sewer is constructed. Can you then account for your judgment that a lot in Block 73, abutting on the sewer, does not receive exactly the same enhancement in valuation as the lot on the other side of the street in Block 72?

Mr. Lichtenstein. I am wondering whether I was right when I said before that I was not going to object to this, just as Mr. Allen said to me that I was going into the same thing that he is going

into. Now, he is repeating it, and I am more firmly convinced that he misconceives or does not get this witness' testimony.

The Court. Yes, it is repetition, but I am going to allow it.

Mr. Lichtenstein. This is just exactly what I tried to clarify.

Q Why is your judgment that if you start in before the sewer is constructed, with the fact of the lots in Block 72 having an enhanced valuation of $200 over the lots across the way—why is your judgment and opinion that the construction of the sewer does not increase the valuation of the lots in Block 73 as much as those in Block 72, or vice versa? A Well, "vice versa"—say which is which. Which do you want me to answer? What is the question?

Q You claim, do you not, that the lots in Block 72 do not receive as much of an enhancement in valuation as the lots in Block 73? A That is right.

Q And is your only reason for that the fact that lots in Block 72 have a railroad facility—a future use—are right up to the railroad and have a railroad connection? A Yes, and the peculiar situation and the locality in addition.

Q What is there besides the fact that they are tied up to the railroad and have this use that you speak of, what is there besides that as far as the locality is concerned? A Well, modifying the use—I said it had a strategic position with regard to the surrounding land.

Q Can you even now define your opinion and judgment as to why Lot 2 in Block 72 receives a less enhancement in valuation than Lot 2 in Block 73 by reason of the construction of the sewer? A I find that in this classification of lots that that is a normal enhancement.

Q Now, the enhancement then that you speak of—is that to be based upon any particular use of the lots in

Block 72? A Simply its classification as it stands there and has been determined by forces over which we have no control—what is it, it cannot be altered. It has the value, is sustained by that classification and by that normal highest use to which it can be put.

Q Now, your opinion then of $210 enhancement for Lot 1 in Block 72, is that not then confined and based upon your idea that the highest possible future use of that lot is to use it for some railroad purpose? A I cannot alter the classification of that lot by opinion. It is not my opinion; it is what it is, established fact there; opinion has nothing to do with it.

Q The future is not an established fact, is it? There is nothing established as to what will take place in the future, is there? Many things can happen. A We know certain things are going to happen.

Q In fact, anybody could become the owner of that lot and use it for any particular purpose they wanted to, couldn't they? A No.

Q They could not? A No.

Q Isn't it within the range of a possibility? A It is hardly within the range of possibility.

Q Isn't it possible for Bill Smith to buy that lot tomorrow? A I never heard of such a thing in connection with railroad property of that kind.

Q The railroad is attempting to sell lots down in Hoboken now? A They are not.

Q They are not? A Certainly not. No railroad I know of is trying to dispose of lots.

Q Isn't Henry Frank attempting to buy lots in the City of Hoboken from the railroad? A No.

Q What sale was that? A That was not a railroad—that was a projected railroad or land belonging to the Hoboken Manufacturers Railroad—there was no railroad there, and they were not railroad lots, they were no part of the railroad system.

Charles W. Morrison, re-cross.

Q Is there anything to prevent a railroad company that owns a vacant lot that is not part of its operation and used in the exercise of its corporate franchise—is there anything you know of prevents their selling that lot to Bill Smith? A Yes.

Q What is it? A Common sense.

Q Common sense as exercised by the board of directors? A Exactly.

Q And is it not within the range of a possibility that some board of directors might have used common sense? A Not in that direction.

Q Did you ever hear tell of a board of directors that did not use common sense? A In those cases the real estate department is the one to determine this matter and the board of directors are going to listen to the real estate department.

Q Haven't railroad companies through their boards of directors ever sold property to individuals? A Yes, they have.

Q Can't they repeat themselves, can't that be done again? A Certainly.

Q There is nothing to prevent Lot 1 or 2 in Block 72 from being sold, is there? A Only good management and common sense, that is all.

Q If it is sold then you cannot tell what the future use of that lot may be, can you? A No.

Q And if the future use of the lots in Block 72 to be the same as the future use of lots in Block 73 then should not the enhancement in value be the same by the construction of the sewer? A If something transpired to change the character of that land, why, possibly.

Q Then it would be? A Not on the date, of course, of December 30, 1921. That was the fact—not something which might happen in the future—we took the land as we found it on that date.

Q Well, if the lots changed ownership then and are applied to the same use as the lots in Block 73, won't you

admit that then the benefit from the construction of the sewer will be similar to the two lots? A Well, hypothetically.

Q Hypothetically, that is correct, is that right? A If conditions were something else, that is possible.

Q So it all depends upon what use the lots may be put to?

Mr. Lichtenstein. If the Court please, Mr. Allen—

Mr. Allen. You opened this.

The Court. I have not seen anything opened.

Mr. Lichtenstein. There is not a single thing I opened which would warrant your examination along these lines. You did the same thing all the morning, and you are doing the same thing now. I submit Mr. Allen's question is not a proper one. The witness has not stated what Mr. Allen states and it is again evident Mr. Allen does not understand the witness.

The Court. If he has not testified what Mr. Allen states the objection is sustained because it contains an unwarranted assumption of fact. However, I will let him answer that question.

A Yes.

Q Now that is a simple answer. Have you the McCann report which you say you studied, which you say influenced you in determining that the old sewers were serviceable? A They stated—

The Court. Have you that?

The Witness. The report never stated that.

The Court. Have you that?

The Witness. No, I have not the report with me.

Charles W. Morrison, re-cross.

Q When was this McCann report gotten up, from which you say you got information as to the condition of the old sewers which have been replaced by the new ones? A I think it was 1910.

Q Do you know? A I do not know.

Q When was the last you saw that report in your studies? A I think that was some time in April.

Q What did that report have to say or what was there in that report from which you could get any information as to the condition of those sewers, those old sewers—made in 1910? A It shows at that date that the sewers were settling.

Q Did it give the extent of the settlement? A Yes.

Q And you think that was made back in 1910? A According to my recollection.

The Court. How much longer do you think you will take?

Mr. Allen. I would like to go over this sheet.

The Court. We will adjourn until tomorrow morning at 10 o'clock.

(Adjourned to February 14, 1923, at 10 A. M.)

FOURTEENTH SESSION.

February 14, 1923.

The Court. Well, I am ready to dispose of Mr. Stover's case. I suppose for the purpose of getting the record in proper shape, you had better make your motion, Mr. Allen. I don't know whether it is already on the record or not.

Mr. Allen. The motion is in. The motion was made, by Mr. Fallon, I think.

(Brief discussion off the record.)

The Court. I cannot do it legally. The only contention you make is the consent to an adjournment by the city of the certiorari was a waiver of their rights under the statute, which, of course, could not be so.

Mr. Stover. Well, if the Court please, I have spoken yesterday to Mr. Fallon, and I believe that he will withdraw that. So the way it looks to me at present, I ask your Honor to withhold this until Mr. Fallon comes. He gave me a letter to Mr. Allen yesterday, which Mr. Allen read, and I don't know how he feels about it now.

The Court. All right, I will do that. Only remember the last day of this case is next Wednesday—let's see where we are now. And I think tomorrow we have the case of the railroad. Let us see, I have it marked here in my diary. Well, next Tuesday, 19 and 20—Tuesday is the last day, the last day I can hear it. Every other day in the term is taken up.

Mr. Lichtenstein. The railroad's cases will be rather short.

The Court. He said a half a day.

Mr. Lichtenstein. And I do not think Mr. Allen's examination will be as long as it has been here.

Mr. Allen. Oh, no; we have covered that. It is all covered.

The Court. Well, I want to give Mr. Stover a right to come in. You you had better come in next Tuesday. Will Mr. Fallon be here, or will you know what Mr. Fallon's attitude is by that time?

Mr. Allen. Yes, I think so.

Mr. Lichtenstein. And Mr. Stover will let me know then, and next Tuesday, we have prepared a sheet of Mr. Stover's cases similar to the one which

your Honor has, and I think we will agree—the other side will agree that the testimony already introduced is applicable to those cases, and would be applicable to those cases.

The Court. Well, if the city insists on its motion, of course I will have to deny you. If it does not, why, I will see.

CHARLES W. MORRISON, resumes the stand.

By Mr. Allen.

Q Mr. Morrison, you say that in reply to my question as to whether you have in the course of your study run across the sale of a lot prior to improvement, and then a sale of a lot after an improvement similar to these which are referred to, the Seventh, Eleventh and Fifteenth street sewer systems, or an improvement, you produced a summary of the sales of lots preceding and following street improvements, being the last two sheets on Exhibit No. 1 of yesterday's proceedings. Now, turning to that record, the very first one is for Lot 12 in Block 37, and you found that, some thirty-three years ago, that lot was sold for $550; that is right? A Yes.

Q Now, where did you get that information from? A That is from the record.

Q Is the consideration expressed in the record? A It is.

Q In what way? A Dollars.

Q Does it appear in the deed? A It does.

Q The amount? A Yes.

Q And the sale of that lot was made in 1897? A That was made in December, 1890.

Q Well, the first sale? A Yes, the $550.

Q A purchase— A $550 that you mention, that was made on December 18, 1890, about—twenty-two years ago —no—yes, twenty-two years—or more than that, thirty-two years.

Q Yes, thirty-three years—well, about thirty-two years? A Yes, about that.

Q Well, the sale in 1890 for $550, was that consideration expressed in the deed? A Yes, yes.

Q And was the consideration expressed in the deed of April 9, 1897? A $795.

Q $795? A Yes.

Q And does that apply to all of the other sales that you have in that summary? A Yes.

Q You found the consideration expressed in the deed? A Exact consideration, yes.

Q Now, then, in your column increase, with that first item of Lot 12, you show that the increase derived by the owner when he sold the lot after the improvement had taken place, to be $245? A Yes, the difference in the two considerations.

Q The difference in the two considerations, means that. Now, that increase you have carried out with all the other sales? A Yes.

Q The same way? A Yes.

Q Did you know all those increases before or at the time that you made your estimates of the extent of the improvements for sewer benefits in this particular drainage area? A Yes.

Q You did? A Yes.

Q And did you consider these and use these? A Yes.

Q And were these increases matters that you took into consideration and which governed you in the formation of your opinion as to the extent of the benefit received for this Seventh, Eleventh and Fifteenth street sewer? A Yes.

Q You say yes? A Yes.

Q And because of this first item, Lot 12, in Block 37, in that item, it appears that the increase was $245, do you consider that that increase was the result of the construction of that sewer? A Part of the reason, yes.

Q Well, partly? A Part of the reason.

Q Principally? A I should say principally.

Q You should say principally, and that being $245 for the construction of that sewer, did that have any influence or govern you in the determination of your base figure? A Yes.

Q It did? A Yes.

Q It would be quite similar to your base figure, wouldn't it? A Not far.

Q $245 and your base figure was $250? A $250.

Q And do you think that your base figure of $250 was formed by information that you had with reference to the sale of this lot? A Well, of course, this is only one of 450 sales—this one is not quite the average—it is below the average of all.

Q All right. A And, of course, I took into consideration not only the 150 sales contained in this schedule, but I took into consideration practically 300 other sales.

Q Well, they were not re-sales after improvements? A Yes, they were.

Q Not re-sales? A No, not re-sales. They were sales after improvements.

Q Yes, but here you have in this summary how many re-sales? A Eighteen—nineteen.

Q Nineteen, and you feel that the average increase that you ascertained had resulted from these improvements in Jackson street sewer and Monroe street sewer assisted you in forming your conclusion on your base figure? A I did not average these re-sales. There are too few to average. In getting out statistics, involving an average, really you ought to have more items.

Q But you considered them? A I considered these differences, these were re-sales, and I selected these out particularly for your questioning.

Q Now, if you will notice, I interrogated you as to improvements similar to this sewer improvement? A Yes.

Charles W. Morrison, re-cross.

Q Did you consider that the Jackson street sewer constructed in front of Lot—in front of Block 37, which is between Second and Third streets, in the City of Hoboken, do you consider that that was a similar improvement to this Seventh, Eleventh and Fifteenth street sewer? A Yes.

Q You do? A Yes.

Q That was built some time—that was built in 1895, wasn't it? A Yes.

Q Twenty-eight years ago. Did you know anything about the cost of construction of sewers back in those days?

Mr. Lichtenstein. I object to that as being entirely immaterial what the cost was.

The Court. Yes, how is that material, Mr. Allen?

Mr. Allen. Well, it is material in several aspects. This witness has—

The Court. Well, I think we will save time. I don't think he knows anyhow. Do you know the cost?

A I do not.

The Court. All right, go ahead.

By Mr. Allen.

Q You were born when? A 1885.

Q 1885; and you were ten years old at the time this sewer was made? A Yes.

Q Now, this was a box sewer? A No; it was not.

Q It was a brick sewer? A It was.

Q And it was only for just one block, wasn't it? A It was a continuation—it was a continuation of the Jackson street sewer. They continued it down a block.

Q But it was just a block? A It was continued for a block, the sewer facilities for a block. They had the same facilities a block further down.

Q It was built without any foundation? A Without any piling?

Q Without any piling. A Oh, no; you can't put anything in without piling.

Q You can't put anything in without piling? A Plank will sink in the mud there.

Q Was there piling? A There certainly was.

Q How do you know that? A Because I know there was there. There was piling—

Q How do you know it? A By what has been reported. I have mentioned three different reports, one by Mr. McCann, one by Mr. Fuertes, and one by Mr. Burhorn.

Q Now, show me in the report where there is anything that would indicate that that sewer at Jackson street and Third street was built on piles?

Mr. Lichtenstein. If the Court please, we are spending a lot of time here. I say it doesn't make a difference, any difference, not a bit of difference. Mr. Allen has asked the question whether this old sewer was built on piling or not. It doesn't make any difference.

Mr. Allen. Why, it does.

Mr. Lichtenstein. Whether this old sewer was built on piling don't make any difference.

The Court. I do not think it does.

The Witness. All of the sewers were built on piles—all of them.

The Court. Well, he has answered, built on piles, all right.

Mr. Allen. No, he said he got that information from this report. Now, I asked him to point to that.

Mr. Lichtenstein. I do not think it is material.

The Court. Well, if he says he got it from the record.

The Witness. I got it from the Fuertes report.

Mr. Allen. Well, you don't find it in the Burhorn report.

The Witness. I think it is there. If you want me to consume the time to find it, I will try to do it.

Q Well, you made a positive study of that, you got that information about that sewer, that that sewer at Third and Jackson streets was constructed on piling? A I mentioned three reports. This is only one of three.

Mr. Lichtenstein. Take your time, read it all over if you want to.

Mr. Allen. Take your time and find out.

Mr. Lichtenstein. I will look, too. What sewer is that?

Mr. Allen. That is Jackson between Second and Third.

The Witness. Here is something—the greatest deterioration was found in some of the sewers which were built on an insufficient foundation—showing that there was a foundation—

Q Some of the sewers, you say? A Yes.

Q Well, how do you know that is this sewer? A Those that were the greatest—Jackson showed the greatest. Unquestionably that refers to Jackson.

Q Unquestionably, how do you know that? A It shows the greatest deterioration was found on some sewers which were built on an insufficient foundation, and the Jackson street sewer shows the greatest deterioration.

Q Now, you have omitted giving in this summary the amount of the respective assessments that were levied against these various lots that were sold? A I have.

Q You have given the increase, but you have not given the amount of the assessment? A No.

Q Now, that—take Lot 12 in Block 37, do you know the amount of the assessment?

Mr. Lichtenstein. I object to that as being entirely immaterial.

Mr. Allen. Why, if your Honor please—

The Court. I will allow it. Go ahead. You may have an exception.

A Why, I don't know what the levy was.

Q Well, now, if the assessment for the Jackson street sewer, if the amount of benefit and the amount of the assessment against Lot 12 in Block 37, was $87.47, then the figure of $245 would indicate that the owner of that lot had, when he re-sold it, having it about seven years, and selling it only two years after the sewer improvement took place, would not it indicate that he had received practically three times the amount of the sewer improvement, if it was $87? A No, only that he had received that many times the amount of the assessment with the benefit.

Q Well, the amount of the assessment is supposed to represent the benefit? A Oh, no; no indeed.

Q Oh, it does not? A No, sir. That is not the theory of it at all.

Q In law, has not that always been the theory? A Only where the cost exceeds the benefit, only where the cost exceeds. In those days they had workmen that did good work for reasonable prices.

Q Back then 20 odd years ago? A 32 years ago.

Q They had good workmen? A Good workmen at reasonable prices.

Q In other words, things were cheaper than they are now, then? A Exactly.

Charles W. Morrison, re-cross.

Q And the cost of constructing a sewer was much different then from what it is now? A Exactly.

Q A brick sewer that would cost $87.47 per lot is very different from this type of sewer? A The cost has nothing whatever to do with the type of the sewer. It has nothing whatever to do with the similarity of the sewer, only that it was cheaper. They built it in those days, at a time when the assessment was less. That is all.

Q Well, a sewer that is built without sufficient foundation and that will not last and that will settle so that it cannot be used after a period of time, that sewer certainly is not one similar to this Seventh, Eleventh and Fifteenth street sewer constructed at the expense and cost and in the manner that this was constructed? A Expense and cost had nothing whatever to do with that. There are signs of settlement already in this construction and it has not been finished for more than a year, has it?

Q You compare the Seventh, Eleventh and Fifteenth street sewer system, the construction of that sewer, with this Jackson avenue sewer that cost $87 a lot, do you? A I do, in this way—

Q All right. A I haven't finished my answer.

The Court. Let him finish his answer.

A The sewer that was built 32 years ago was a brick oval sewer on piling which had a capacity—

Q You are referring to Jackson, between Second and Third? A This is a comparison. I first tell you what that sewer was 32 years ago. It was an oval sewer and its dimensions were two foot six by three foot nine.

Q Are you referring to the Jackson street sewer? A Yes.

Q Between Second and Third. A Now, the sewer which is a continuation of that, from Fifth street north, the new sewer that you talk about, is a 12-inch vitrified pipe.

Q Built on a foundation? A Piling.

Q Built on piling? A Piling to support a 12-inch pipe; that is all.

Q Now, the assessments against Lot 23 in Block 46 for the Jackson street sewer on the next block, if they were about $63.97 a lot and the increase was, say, $320, that would indicate that the owner had received about five times the amount of the assessment and the benefit that he had received from the construction of the sewer? A Your computations are entirely incorrect? He received paving and sewer and it totals $320 for both paving and sewer.

Q Well, now, then about the paving? A You have not included your other assessments and your total is incorrect.

Q My figures would be incorrect if there were a paving improvement there and you say there was? A Yes.

Q What paving improvement was there that you know of on Jackson street between Third and Fourth? A That was the ordinary city paving laid at that time, block paving.

Q Where did you get this information from? I want to check that up, because I have not been able to find it. A I got it from the record at city hall.

Q What pavement was it? A That was block pavement.

Q Was that a block pavement? A Yes.

Q Was the assessment confirmed? Now, that is on Jackson street between Third and Fourth and that includes Block 46? A Paving was confirmed June 4, 1900.

Q What was the amount of the paving, Lot 23? A The amount of the paving consisted of a block pavement on suitable foundation, curbing, catch basins, and so on.

Q I mean the price. How much was that per lot? A You mean what does this sale show?

Q No, what was the amount of that assessment for that block pavement? A I have no idea.

Q You really have no idea? A No idea.

Q Don't your records give you that? A Yes, in the city hall, surely. It did not concern me.

Q Haven't you— A I have not made a note of it.

Q So that you don't know the amount of these respective assessments? A No; I do not. I have made no note of them.

Q Well, now, take Jackson street, Block 56, Lot 20, the increase made by the owner when he re-sold that property after the construction of the sewer was $420? A Right.

Q That is correct? A Yes.

Q Now, if the assessment for the sewer on Jackson street in that block was $63.96 he received in increase when he re-sold the property six times the amount that he paid for the improvement; didn't he? At least that? A Well, if you don't consider anything else, as a pure mathematical calculation; but that is not net profit to him or anything like that. He has paid taxes and he is entitled to carrying charges, and part of this increase is unearned increment due to natural increase in value. There is a period of years here after the improvements have been built.

Q A man is entitled to that. But your records do not show that he always received it; do they? A The $420 includes everything, natural increment or enhancement due to this improvement and everything; but I have not attempted in any way to estimate what the natural unearned increment would be, although there was some.

Q Now, with your other re-sales where there was no improvement the owners did not receive that natural increment that they are entitled to? A Oh, yes, they did.

Q They did? A And I can mention many sales where an improvement was not made where there has been an increment.

Q And did you total that up to see that it represents the amount of their taxes? A I did not.

Q Their sales did not indicate that they received that? A I have not analyzed all sales to show what their carrying charges were.

Q Did you ascertain the amount of the assessment of the Monroe street sewer in Block 57? A I did not.

Q Now, as against Lot 19 you have the increase—and there is just one year; a man bought it in 1885 in October and sold it the following July and his increase was $200? A $200.

Q And before the sewer assessment was $83.30—if that was the sewer assessment then he received in those few months a profit of $200 which represented practically more than twice the amount that he had paid for his sewer improvement? A It shows good management, doesn't it, on the part of the city?

Q And take Block 67, Lot 1, where you have indicated that the man bought the lot in 1901 and sold it—bought it in June, 1901, and sold it in October, 1902, and he made an increase or a profit of $200; and if his sewer assessment was $77.50, why, he got more than twice the amount he paid? A Let me correct you. That is not a profit. That $200 is not a profit.

Q Well, that is an increase? A But don't forget that he had to pay out of that his assessments.

Q Well, if the assessment that he paid out was $79.40 and he got $200, and he only owned it a few months, that would indicate that in its enhancement of $200 he had received by the construction of the sewer more than twice the amount that he paid for it? A No, not counting taxes. He got $120—$120 if you have given me the right figures on the assessment; $120 not counting his taxes.

Mr. Allen. I think that is all.

Charles W. Morrison, re-direct.

By Mr. Lichtenstein.

Q Mr. Allen asked you whether in arriving at your conclusions you were governed by these increases—

Mr. Allen. Do you want to change the record?

Mr. Lichtenstein. Now, Mr. Allen—

The Court. Go ahead. Ask your question.

Q —whether you were governed by these increases. Were you governed exclusively by these increases?

Mr. Allen. I object to it.

The Court. I will allow it. He has a right to require him to explain.

Mr. Lichtenstein. Mr. Allen very cunningly tries to put into the mouth of the witness a term—

The Court. He is entitled to ask him whether he is governed exclusively by the increases.

A I told him that was one of the elements and that I had all these other factors as well.

Mr. Lichtenstein. That is all.

(Witness excused.)

Mr. Lichtenstein. This is as to the client of Mr. Harlan Besson, whose name is Henry Cordts, whose appeal is in:

Block No. 114, new Lot Nos. 20 to 23, amount of assessment $3,840.

Block No. 114, Lot No. 20, amount of assessment $907.

Block No. 114, new Lot No. 21, assessment $872.

Block No. 114, new Lot No. 22, amount of assessment $849.

Block No. 114, new Lot No. 23, amount of assessment $618.

Testimony has been introduced by the various experts concerning other property in the same block as the property in question lies in and it is admitted that the same testimony is applicable to these appeals and may be considered as applicable to these appeals as if the witnesses had testified particularly to these lots.

The Court. All right.

Mr. Allen. That is satisfactory.

Mr. Lichtenstein. I think all of the exhibits are in; I think they are all marked as exhibits.

The Court. Have you all of your witnesses in now?

Mr. Lichtenstein. Yes.

The Court. You rest then, do you?

Mr. Lichtenstein. Yes.

APPELLANTS REST.

Mr. Allen. The right to cross examine Whittemore was reserved to us, and Mr. Whittemore will return from the South next Saturday, but I do not think it will be necessary to cross examine Whittemore.

(Adjourned to February 15, 1923, at 10:00 A. M.)

FIFTEENTH SESSION.

February 15, 1923.

The New Jersey Junction Railroad, represented by Wall, Haight, Carey & Hartpence, by Mr. Albert Chandler Wall.

Mr. Wall. This is the day which your Honor set apart for the branch of the case represented by the New Jersey Junction Railroad and the New York State Realty & Terminal Company, which is a holding company, a land holding company for the railroad. And the first thing that we will call to your Honor's attention is that a considerable portion of the property in which these companies are interested is, according to our contention, actually devoted to railroad purposes, and is so treated by the taxing authorities; and we shall contend that, because of that, the property not being benefited as required under the decisions of this state, is not liable to assessments for an improvement. Now the first—first we will offer in evidence, and this is by stipulation with the City of Hoboken that we may offer these blue prints, instead of calling the state authorities, we will offer four sheets, bearing the certificate of the secretary of the State Board of Taxation and Assessments, under date of November 10, 1922, to the effect that the property indicated on these various blue prints, colored red, and marked "main stem," has been included by the State Board of Taxation and Assessments, in its assessments for the year 1922; that the proportion colored yellow, has also been included in the assessments of second-class property for the year 1922.

And I presume that Mr. Allen will agree with me that the railroad assessment, that is, the assessment of railroad property for the year 1922, is

made as of June 1, 1921, as of conditions existing at that time.

Mr. Allen. I think that is the law.

Mr. Wall. No doubt about it. Subject to correction, however, if the—

The Court. Yes, all right.

Mr. Wall. Now, as I said, the city has stipulated with us that these blue prints may be accepted with the certificate in lieu of calling the State Board secretary and the production of the original records.

The Court. All right, it may be received.

Mr. Allen. The same as though the originals had been produced.

The Court. Yes.

Mr. Allen. The city, however, would object, if the originals were produced, and object to their being offered in evidence, as not being primary proof of just what is the status of this property.

The Court. Sir, I do not quite understand that.

(Exhibit, consisting of four sheets, marked Exhibit R.)

Mr. Allen. Well, inferentially, they are endeavoring to show now that inasmuch as the State Board of Taxation has considered this third-class property and second-class property, that that would establish that fact.

The Court. Oh, I understand that—

Mr. Allen. And I desire to object.

MERWIN J. GIBBONS, sworn on behalf of the New Jersey Junction Railroad.

Direct examination by Mr. Wall.

Q Mr. Gibbons, you are employed by the New York Central Railroad Company? A Yes.

Q In what capacity? A Assistant engineer.

Q Stationed in the New York office? A Yes, sir.

Q There has just been placed in evidence here, Exhibit R, being the four blue prints that show the property in the City of Hoboken, which is taxed as first and second-class property by the State Board of Taxation and Assessments; you are familiar with these? A Yes.

Mr. Allen. Second and third, isn't it?

Mr. Wall. No, first and second.

Mr. Allen. Second and third, I understood.

Mr. Wall. No, that is right, first and second.

Mr. Allen. Oh, the main stem is first.

Mr. Wall. First and second, that is right.

Q What is your answer, you are familiar with them? A Yes.

Q And did you take these blue prints and use them in order to compile maps, indicating the main stem, and in reference to or relation to the Seventh, Eleventh and Fifteenth street sewers? A Yes, sir.

Q And also the second-class property? A Yes, sir.

Q And did you make any inspection on the ground in connection with this delineation of information received from the State Board on the maps that I am now showing you? A Yes, sir.

Q And I show you atlas sheets marked in the upper right-hand corner, 4, 5, 6 and 7, and ask you if you had to do with the delineation of the main stem and second-class property on these particular atlas sheets? A I did.

I indicated in reddish color, the main stem, and in the salmon color, the second class.

Q And you merely took the information that was given you by the State Board of Taxation and Assessments, and carried it over, and put it on those 4, 5, 6 and 7 sheets? A Yes, sir.

Q I mean, you did not make any changes, did you? A No, I did not.

Q So that the information is identical on each? A Yes.

Q As far as that goes. Now, did you—I notice that the sewers are indicated. Well, strike that out, please. I offer in evidence the four sheets, 4, 5, 6 and 7, referred to.

Mr. Allen. Well, I will have to object to them, because they contain something besides what has been brought out from the witness. These atlas sheets contain markings of sewers—

Mr. Wall. I will bring that out.

Mr. Allen. And flushtanks

Mr. Wall. I will bring that out.

Mr. Allen. As to that, I don't know whether they are accurate or not.

Mr. Wall. Well, very good. Then, before offering them, these sheets as Mr. Allen says, purport to show various sewers and flushtanks on the street, do they not?

The Witness. They do.

Q And did you indicate the location of those sewers and flushtanks? A Those were put on before I had anything do with those maps, but I compared these with the maps, on file in the city engineer's—or the city clerk's office.

Q The city clerk's office? A Yes.

Q And did you check them physically on the ground of these locations? A In a general way, yes.

Q Yes. A Not—

Q Well, did you do it as well as it could be done by an inspection on the ground? A Yes.

Q And did you locate the sewers shown on the company's property as indicated on this map? A Yes.

Q And is the location of the sewers and flushtanks shown on these atlas sheets correct? A It is.

Mr. Wall. I offer them.

Mr. Allen. Now, this is not for the record, but I recall that.

The Court. Yes, don't put this down.

(Brief discussion off the record.)

The Court. All right, then, they may be received.

(Four sheets marked Exhibits S, T, U and V.)

Q What, Mr. Gibbons, is the significance of certain of these properties being outlined in yellow and certain others outlined in red? A That property outlined in red is the main stem of the railroad.

Q Yes. A From Weehawken down to Jersey City, and this outlined in salmon color, is the second-class property, so-called.

Q Yes, and what is the yellow? A The yellow is the property owned by the New York State Realty & Terminal Company, as indicated by the—

Q Oh, and the brown is the property owned by the New Jersey Junction Railroad? A Yes, that is some of this property in here.

Q Yes, and wherever it is brown. A Yes, wherever it is brown, the lots in here also.

Q Have you made any survey of the railroad property? A Well, I took some elevations on the tracks, and some

of the adjacent lands, and some of the sewers there, intakes of the catch basins, and traps of the manholes, and a few of the elevations of the invert of the sewer.

Q In other words, you got the relative heights of the company's lands, and the place where the sewer would receive anything that went into it, is that right? A Yes.

Q Well, what was the purpose of this investigation you made; what were you doing it for? A Why, to see what use could be made of the sewers as they exist, and see whether they would serve to properly drain the land.

Q What was the result of your investigation? A I find that the catch basins are much too high, to receive any water from any surrounding lands.

Q Can you indicate that more particularly? A I have indicated in black ink, the elevations of—

Q Now, wait a minute, these are your own private maps, are they?

Mr. Allen. Is he going to be able to identify them from that?

The Court. Yes, better have him identify them.

Mr. Wall. We want it, so that it can be followed on the record; that is all I want to do.

The Court. Yes.

Q Now, for example, take Sheet No. 4, Exhibit V, and indicate to us any of those discrepancies that you have reference to? A Well, I have shown in black ink, the elevation of the base rail indicated on the plan as B R, or base rail, and right after the letters elevation in feet and hundredths.

Q 338 then? A On this elevation, 338.

Q Yes, in back of Willow avenue? A That is at the west line of Willow avenue, that is the base rail.

Q Or, if extended? A At the most northerly track; the base rail of the most northerly is 355.

Q Yes. A And at certain other points all along the tracks I have indicated the same data, and follow with the elevation.

Mr. Allen. If your Honor please, I object to this for the reason that these elevations taken on the rails of the main stem are absolutely irrelevant; because although the city did have a right to place some assessment upon the road-bed for certain surface drainage, it has not placed any on it at all. Therefore, these elevations are taken on railroad tracks or land that has not been assessed. My point is that the city could have placed some assessment for surface drainage upon the main stem road-bed.

The Court. But it did not do it.

Mr. Allen. Just for surface drainage, you know; because it makes the bed more solid; but it didn't even do that, and it has not made any assessment.

Mr. Wall. That objection, your Honor, would go to the weight of the testimony, not to its admissibility.

The Court. I think that is so, Mr. Allen. I am going to take that testimony.

Mr. Allen. I suppose I ought to take an exception.

The Court. Yes, you may have an exception.

Q Now, you gave the base of the rail in two instances. What sewer intake would you compare with that elevation? A There are two catch basins on the southerly side of Seventeenth street, at the corner of Clinton street, in which I have indicated an elevation of the intake; that is the top of the grading of the catch basin, which are respectively 3.80 and 3.84.

Q How much higher is the intake than the base of the rail that you have already indicated? A The rail directly opposite would be 1.35 feet higher than the base of the rail opposite on Clinton street.

Q And your idea is that as water does not flow uphill those intakes are useless, is that right, so far as that property is concerned? A They are absolutely useless.

Mr. Allen. To drain the road-bed.

The Witness. Or to drain the surface of the street in the vicinity. The surface of Seventeenth street at that same point is only 1.50, which would be 2.3 lower than the elevation of the intake.

Q Yes. A The street being somewhat lower than the track.

Q Well, now, can't you point out other instances? A The next catch basins near the track are at Jefferson street. There are two just north of the track, and the elevation of the intake is 3.95, which is practically the same as the elevation of the base of the rail of the highest track. The most southerly track, elevation of the base rail, is only 2.50, which would be 1.45 lower than the intake of the catch basin; and the second tracks on the south has an elevation of 2.80, which would be 1.15 feet lower than the intake.

Q Yes. A I have the surface of the ground in the freight yard near these two catch basins that I have just spoken of. The elevation there is 2.0; that is just two feet, which would be 1.95 lower than the intake of the catch basin. At a point further east in Adams street extension, north of our tracks in the freight yard, the elevation of the ground is 1.60.

Q And that is to be compared with what intake? A That would be compared with this same intake over at Jefferson street, with elevation 3.95.

Q How much lower than the intake? A That would be 2.35 feet lower than the intake; and I have indicated the elevation of the base rail of some five tracks in this yard off of the main track, and those are shown in ink. North on Adams street there the elevation of the most northerly siding is 2.48, and that, I suppose, would be compared with the elevation of the catch basin way over here at Jefferson street, which is 3.95; the base rail being 1.47 feet—the base of the rail being 1.47 feet lower than the intake of the catch basin.

The second track from the north is of the same elevation, 2.48.

Q I see. A The elevation of the most northerly—

Q Now, take Grand street. A The elevation of the track at the most northerly point is 2.72, which would be compared with this catch basin over here at Clinton street of 3.84. That would be 1.12 feet lower than the intake of the catch basin.

Q Have you taken the entire elevation of the yard north of the main stem indicated in yellow? A Yes. The yard is graded to a fairly even surface, so that the few elevations I have shown here for surface of ground or surface of pavement show pretty generally the general surface of the yard, the entire yard.

Q Is the general surface of the yard above or below the lowest catch basin? A It is below the lowest catch basin.

Q So the water would have to flow uphill to get into the lowest catch basin? A Yes.

Q Is there any natural—

Mr. Wall. Strike that out.

Q How does the water in the yard drain now on the northern side of the yard? A I think it drains easterly and northerly and out of the bounds of Hoboken into Weehawken. There is a narrow street just north of the

boundary line of Hoboken, in which there are some catch basins which are lower than our yard.

Q Do you use those? Do you drain into them? A I assume that water must flow there. Of course, I was not there at any particular point.

Mr. Allen. I will object to the assumption.

The Court. What he assumed may be stricken out.

Mr. Wall. Yes.

Q But the natural inclination so far as the drainage of the northerly side of the yard is concerned is where, toward Hoboken or away from it? A Away from it.

Mr. Allen. He said he thought.

Mr. Wall. Oh, no. He knows that.

Mr. Allen. No, he said, "I think."

The Court. He is an engineer. He knows that.

Q Now, does that complete your comparison of intakes and elevations and yard surfaces for atlas sheet No. 4? A Well, I might speak of the low place in the land south of our tracks just west of Jefferson street. I took an elevation of the surface of the water as it existed in a little pond that is there, and at that time—

Mr. Allen. I will object to this as this is not within their freight yard—or within their railroad yard. He is now pointing to ordinary city lots.

Mr. Wall. This is second-class property. This is property used for railroad purposes.

Mr. Allen. These lots here?

Mr. Wall. No.

Mr. Allen. You are not pointing to that?

Mr. Wall. Well, you can take a bench mark that is not on your own property.

The Court. Yes. I will allow that.

The Witness. The surface of the water at that time was at elevation minus, north, .85.

Q What does that mean? A That is .85 feet below the datum assumed in taking the elevations of the tracks and sewers.

Q And what was the datum you assumed? A That was taken from an old bench mark which was furnished me by some engineers in Hoboken, a bench mark existing on Willow avenue. It was not easily identified, so that I could not swear that these are exactly the same as the city bench marks as they exist today; but all the elevations are taken from that same point so that the relative elevations as shown on the map are correct.

Q It would not make any difference so far as— A It makes no difference so far as the city bench marks are concerned.

Q I see. In other words, you established a zero, and you worked from that zero? A Yes. All these elevations are taken from that same zero.

Mr. Wall. I guess that is clear.

Q So, although the city's measurements might not agree with yours as to whether it was a foot and a half above any certain point, there would not be any discrepancy between your measurements and the city measurements so far as the relative heights of the yard surface and the intake of the sewers are concerned? A No; there would be no difference there.

Q Now, does that complete your comparison as to atlas sheet No. 4? A Well, I have a few other elevations which I have not mentioned, but they are all shown on the map here. For instance, there is the catch basin which is south of our tracks in Jefferson street, the intake of which is elevation 3.94, which is almost the same as the two catch basins north of the tracks.

Q That is higher, isn't it, than any of these— A That is higher than any of these—

Q —railroad property? A Yes.

The Court. I do not think there is any dispute that these catch basins are higher than the elevation of the yard.

Mr. Allen. In the northern part of the yard?

The Court. Yes.

Mr. Allen. No. The catch basins are built to the city grade.

The Court. I saw them myself.

Mr. Wall. Then we won't waste time on that.

The Court. No. I was down there.

Mr. Allen. Some of it has not been filled in yet.

The Court. I think the city's contention is, of course, that the owners should bring their property up to the grade. That is what Mr. Fallon said.

Mr. Allen. They can't escape. The city's contention is not that they should bring it up to the city grade; that is their function or privilege.

The Court. But they should not complain if they did not.

Mr. Allen. But if they have not gone to the expense of filling that the other man has, why, they should not escape the burden of the assessment.

Mr. Wall. In other words, you can put a Tower of Babel there and there has to be an intake for a sewer.

Mr. Allen. Not at all. You should not escape your burden just because you have not spent money in filling in your lots. I am not speaking about your railroad yard now. I am speaking about the other lots.

Mr. Wall. Now, there is probably no necessity of going through all the rest.

The Court. No; I do not think so. That is not disputed.

Q You have indicated the same comparisons as to grade and elevation of intake on atlas sheets 5, 6 and 7? A Yes, sir.

Q And they are correct? A They are.

Q And they are achieved by this same method that you have spoken of? A Yes.

Q And the discrepancies are practically the same, are they? A Why—

Q The discrepancies show a greater elevation of the property than of the intake; is that right? A No; I would not say that in every case. The railroad goes up a slight grade as it runs south there, so that it brings it at certain points a little bit higher than the intakes, I think.

Q Then you would better indicate those points where it is higher?

Mr. Wall. Don't you think so, your Honor?

The Court. Yes, for the record it should be.

Mr. Allen. It should be, because your Honor may take it into your mind that the main stem ought to receive some assessment for the benefit.

The Witness. At Fifteenth street and Jefferson street—Madison street—there is an intake at elevation 3.75. The base of rail of the main tracks is at elevation 5.69 for the easterly track, and 5.79 for the westerly track; so that the track at that point are practically two feet higher than the intakes of this catch basin; but in between this catch basin at Madison street and the tracks there is a side track leading into an industry, the base rail of which is only 2.79 or practically one foot lower than the intake of the catch basin; so that

the drainage from the main tracks could not in any possible way get over to these catch basins.

Mr. Allen. You are now pointing at Fifteenth streets, Madison and Fifteenth streets; is that right?

The Court. That is right, yes; Madison and Fifteenth.

The Witness. At Madison and Fourteenth street the elevations of the intakes on three corners of the street there are respectively 3.80, 3.82 and 3.88. That is very nearly the same elevation. The elevation of the main track at Fourteenth street extended is 5.76 for the easterly track, and 5.91 for the westerly track. They are practically two feet higher than the intake of the catch basins; but intervening between the main track and Madison street is this electric road which runs up a grade from Fifteenth street, running southerly to Thirteenth street, where it crosses overhead, over our tracks. At Twelfth street the elevation of the intake is, on the southerly side of Twelfth street and the westerly side of Monroe street, 3.92; and the elevation on the easterly side of Monroe street is 3.70; elevation of the catch basin on the north side of Twelfth street and Monroe is 4.02. The elevation of the track, the main track, in Twelfth street extension west of Monroe street is 5.52, practically 1.6 higher than the intake at the catch basins. That is practically all the information shown on this map.

Q Do you know whether the property indicated in red and in salmon pink on these several atlas sheets is actually used for railroad purposes? A Well, the land enclosed in red is used for railroad purposes.

The Court. That is the main stem?

The Witness. That is the main stem. Some of that enclosed in yellow is used for railroad purposes.

The Court. In salmon?

The Witness. In salmon—

Q Well, if you do not know— A I am not familiar enough with all of that to say that absolutely every piece shaded in salmon is used for railroad purposes or not. Some of it is.

Q But you are confident as to the portion designated as main stem? A Yes.

Mr. Wall. That is all. Cross examine.

Cross examination by Mr. Allen.

Q Referring to sheet 4, the portion of territory in the extreme northwesterly portion of the city marked in yellow— A Do you mean in salmon?

Q No, in yellow. This is yellow here, isn't it? A Yes, sir.

Q Marked yellow—do you know of your own knowledge how the surface water now drains; have you ever been there and observed it so that you have knowledge on that subject? A No, I have not been there in wet weather.

Q No; then you do not know of your own knowledge how that actually drains, do you? A Well, I know that in a general way it must flow to the north. At this point over here, this street is much lower than the railroad yard and this railroad land is graded to a very even surface, so that the water collecting on one point, if there were no grade at all on the land, it would flow in the direction of the down grade.

Q Now, this land in this territory marked yellow, that at the time you took these elevations was below the city grade, was it not—established grade? A Below these intakes at the catch basins.

Stephen E. Coombs, direct.

Q You say you got certain elevations or bench marks in order to compile this data. Did you ascertain what was the established city grade of the streets and make a comparison of your lands marked yellow with the established city grade of the streets? A No.

Q You did not do that? A No.

Q So, that, of course, if the catch basins are at the city grade your land necessarily is lower than the city grade; it has not been filled in as yet? A Well, this land has all been leveled off here for railroad purposes.

Q But it has not been filled up to the city grade? A It has not been filled up to the elevation of these intakes.

Q But you did not examine to ascertain whether the intakes in the sewer might have been constructed to the established city grade of the streets, did you? A No.

Mr. Allen. No further cross examination of this witness.

STEPHEN E. COOMBS, sworn.

Direct examination by Mr. Wall.

Q You are employed by the New York Central Railroad in what capacity? A I am a civil engineer, employed as a consulting engineer, with the title of civil engineer.

Q Are you familiar with this railroad property of the New Jersey Junction Railroad in the City of Hoboken? A Yes, sir.

Q And you have been on the ground? A Yes, sir.

Q How long have been familiar with this property? A For several years—ten or twelve years.

Q Have you examined those maps prepared by the State Board of Taxes and Assessments? A Yes, sir.

Q And what can you say as to the property indicated in salmon pink on those maps and lying to the north of the main stem is used for railroad purposes or not? A Yes, sir; it is used for railroad purposes.

Stephen E. Coombs, direct.

Q What railroad purposes? A Used for yards and team delivery, and it has been planned to make larger and more extensive yards at the Willow avenue location.

Q Has it been drained to practically the same level? A Yes, substantially the same level all the way across.

Q Has this grade been determined by the necessities of its use as a railroad yard? A Yes.

Q Do you know how the north side of that yard drains —which way it drains ? A If there is any drainage at all from the yard, which I doubt, it goes into Hoboken on the north side.

Mr. Allen. You do not mean that.

The Witness. I mean Weehawken, from the north side. All the water that comes in through here seeps in the ground; there is no drainage at all to speak of—that is no drainage by drains, ditches or pipes.

Q But are you able to say from your knowledge of the lay of the land how any surface drainage would necessarily run? A My impression is it would run to the north and to the east.

Q On sheet No. 4 I call your attention to Block 136 and the triangular parcel outlined in salmon pink and ask you what that property is used for—what purposes? A I am unable to state what purposes that is used for. It seems to me it is used for—

Mr. Allen. If you do not know what it is used for I will object.

The Court. Yes; he says he is unable to state.

Q I call your attention to atlas sheet No. 5 and particularly the parcels on the south side of main stem indicated in salmon pink, and ask you what those properties are used for if you know? A They are used for railroad purposes.

Q What purposes? A Part of the slope is on those properties.

Q The slope to sustain the road-bed? A Yes, sir.

Q And that slope is always at the same angle, is it? A Yes.

Q Always one and one-half to one? A Yes, except in rock.

Q But in the material that is used for slope it inevitably takes that angle, doesn't it? A Yes, sir.

Q I call your attention to atlas sheet No. 7 and the parcels in salmon pink adjacent to the main stem on each side thereof, and ask you whether those properties are used for railroad purposes? A They are.

Q And for what railroad purposes? A There are actual tracks upon them.

Q And atlas sheet No. 6, I call your attention to Block 92 and also to the northerly half of Block 80 and ask you whether those properties outlined in brown are used for railroad purposes? A Yes, those actually have tracks upon them.

Q What is the distance, the actual distance in inches between the base of rail and the sub-grade? A The standard distance on the road is 21 inches. This varies from 21 inches in places to as much as three feet in others.

Q What do you mean by sub-grade? A Sub-grade is the bottom of the valley where the road-bed is finished in the rough, where we begin to put on a ballast for drainage purposes and to support the track.

Mr. Allen. I submit this is all immaterial and irrelevant because we have not levied an assessment upon this road-bed—although I can see now that we should have done it—but we have not done it.

The Court. I will allow it for the same purpose that I allowed similar testimony before.

Mr. Allen. What is the use of cumbering up the record? You can see from the elevations of this road-bed and the statistics as to what it is. It is just as though we were in a foreign country, because we have not assessed that.

The Court. I have already ruled on it. You may have an exception. That was ruled on in the forepart of the previous witness' testimony.

Q Now, the drainage comes from what portion? A From the top of the road-bed to the bottom of the ballast.

Q And you say that from the bottom of the rail to the place where the rock ballast begins your standard distance, that is the distance that you try to achieve everywhere— A That is the minimum.

Q —is how much? A Twenty-one inches.

Q That is sub-grade? A That is sub-grade; yes, sir.

Q If the established grade of this railroad as it now exists on the land were changed by raising it, what would necessarily be done with the ends of the railroad outside of this location?

Mr. Allen. I object to that as irrelevant and immaterial. It calls for some future situation and it has no bearing on this case that I can see.

The Court. I can see the bearing that it has on it. It is to answer what you have already contended for. Your contention is, of course, that these drain pipes and so forth are above their grade, because the grade you put them at is established city grade—that they ought to build it up. Now they are going to show, I suppose, by this that if they brought their established grade of the railroad up above the level of the catch basins and so forth—

Mr. Allen. But, inasmuch as we have not imposed an assessment upon this road-bed it is highly irrelevant. Do I understand—

A By-stander. Here they are, right here.

The Court. That is some street side there.

Mr. Wall. Mr. Allen's contention is that the railroad will have to follow the lead of the city in establishing its grade where the city says the grade is.

Mr. Allen. No, I do not.

Mr. Wall. Of course, when you come to conflicting easements, as these things are, the law of common sense comes in and naturally a railroad would not be obliged to disorganize the track for a great length and great distance and so injure the property by doing that, or making more expense, if it was not reasonable that it should do it; and that all enters in.

Mr. Allen. We do not make any such contention at all. We do not ask the railroad to change the elevation of its tracks. We have not imposed any assessment upon this road-bed—unless your Honor wants to permit that to cumber up this record.

The Court. I will allow it. You may have an exception.

Q (Question read.) A They have to be changed also.

Q And have to be raised accordingly? A They would have to be raised accordingly, yes.

Q Well, for how long a distance would the effect of this raising of the grade be apparent; depending, of course, on the— A Dependent, of course, on the amount of the raise?

Q Yes. A Yes—

Q Would a raise of say two feet make a substantial difference outside this area? A Yes, sir.

Q How much would you have to raise it in order to use the facilities in the way that the City of Hoboken has

placed them. In other words, how much would you have to raise the track in elevation to use these intakes, as they now exist?

Mr. Allen. Now, I will have to object to that, as being too general, because they can't contend that this entire road-bed is to be affected. If there is some portion of the land adjoining this road-bed that has been assessed, which they now claim as a slope, or as used for railroad purposes, this question ought to be confined to that section.

Mr. Wall. Well, I don't mean, your Honor, to deal with any property outside of that locality. My question is really directed to this locality.

The Court. Well, that is what I understood it to be.

Mr. Allen. Which locality?

The Court. How far they would have to raise the drainage for the catch basins just within that assessment locality.

Mr. Wall. Exactly.

Mr. Allen. Well, we ought to have something on the record, referring—

The Court. Well, yes.

Mr. Allen. That would refer to this plot marked yellow, that they designate as yard on Atlas 4.

Mr. Wall. Well, we can take that.

Q The elevation of the yard is to some degree determined by the elevation of the tracks, isn't it? A Yes, sir.

Q The two things are related? A Yes, sir.

Q And in order to make available the intakes shown on atlas sheet No. 4, at the elevations provided by the city, how much in your judgment would it be necessary to raise the elevation of the yard? A Three or four feet.

Q And how much would it be necessary to raise the main stem? A The same amount.

Q Yes. How about—turning to atlas, sheet No. 5, how about those parcels in salmon pink which you indicated as forming a part of slope or embankment of the right of way—

Mr. Allen. Has this got a block number, Block 137 or 127?

(Brief discussion off the record).

The Witness. Block 127, yes; that is it.

Q (Question read.) Could they be raised? A Those tracks could not be raised. It would not be necessary in this district to raise them, to get into the intake at that place. The base rail is shown there to be above the intake at that point.

Q Well, but suppose the whole yard that you referred to in the other intake would be raised three or four feet, would it then be necessary to raise these tracks that you referred to on Sheet No. 5? A Yes, that grade would run out somewhere in the country. It might be necessary to raise it five or six inches.

Mr. Allen. I object to what it might be.

The Court. Yes.

Mr. Allen. If this engineer cannot definitely state it, he should not be allowed to put in what might be.

The Court. Yes.

Mr. Wall. Every man thinks the other man's profession is an exact science, your Honor.

The Witness. You see you cannot off-hand make a statement that must be absolute, without having made calculations.

Q Would the grade on Atlas 5, Block 195, necessarily be changed? A Yes, sir.

Q Why? A Because the intake is just slightly above the drainage of the track.

Q Yes. A Sub-grade. The base of the rail, you see, is 5.52, and the sub-grade is less than 4.

Q Mr. Coombs, in your judgment are those sewers as laid out by the City of Hoboken, with the intakes at the elevations placed there, of use or not to the railroad? A They are of no use to the railroad at all.

Mr. Wall. That is all.

Cross examination by Mr. Allen.

Q And when you say no use to the railroad, do you refer to this road-bed, the main stem? A I refer to both the main stem and the yard.

Q When you say the yard, you refer to this plot in yellow? A In salmon.

Q Within the salmon lines? A Yes.

Q Plotted out in yellow on Atlas 4? A Yes, yes—

Q And that is all that you mean about that being of use, the main stem and this plot that you call the yard marked in yellow, inside the salmon lines of Atlas 4? A Yes, that is my investigation, the result of my investigation, on the property shown on sheet 4.

Mr. Allen. No further cross examination.

ROBERT CLARK, sworn on behalf of appellant.

Direct examination by Mr. Wall.

Q Mr. Clark, you are employed in what capacity by the New York Central Railroad? A Tax Auditor of the New York Central and the subsidiary.

Q These maps that have been placed in evidence, here, known as atlas sheets, Exhibits S. T. U and V, were prepared under your supervision and checked by you, were they not? A Yes.

Q And I notice that certain figures are given as to each lot; what are the figures written into the map?

A Those figures are the final assessments against the various lots, as indicated in yellow outlines or brown outlines or red outlines, as they appear on the final assessment roll for the Seventh, Eleventh and Fifteenth street sewer.

Q Well, now, for example, taking Block—is that a block? A That is Block 144.

Q 144, there are certain figures written on the lots there, $960? A That is, the assessment on the final roll is $960, in each of these lots as indicated.

Q I see, and those figures which are delineated on the plan, which are enclosed in a circle, are your own company figures, and not the city figures, are they not? A Yes, those enclosed in a circle are deed numbers and represent the number of the deed on our record.

Q Yes, and also on this map, which have no bearing on the investigation? A These maps are cross indexed, as between the company map and the record on the map and the record in our office.

Q I show you three blue prints, designated respectively Monroe street paving and so forth, Paterson avenue sewer, and Newark street sewer. A Better change that to white prints, because these are different.

Q Or white prints; and call your attention to the property in yellow, on the Monroe street paving print, and ask you what it is? A That refers to lands of the New York State Realty & Terminal Company, assessed for alleged benefit for Monroe street paving, with the assessment against each lot shown in particular figures, in Block 111.

Q I show you the Paterson avenue sewer, and ask you what the property in red is? A That property is the property of the New Jersey Junction Railroad Company, assessed for alleged benefit, on account of construction of the Paterson avenue sewer, with the particular assessment figures in each specific block.

Robert Clark, cross.

Q And the Newark street print? A That refers to four lots, owned by the New Jersey Junction Railroad Company, and assessed for alleged benefit, on the ground of the construction of the Newark street sewer, with the assessment against each particular lot. All these prints were made up under my supervision and checked personally by me.

Mr. Wall. All right, I offer them. Cross examine.

(Three sheets marked Exhibits W, X and Y.)

Cross examination by Mr. Allen.

Q I will just ask you this; I notice in these last three sheets, the same as Atlas 4 to 7 inclusive, that they are marked—or entitled N. Y. C. &. H. R. R. R., and then beneath that, the N. J. J. & R. does not appear—N. J. J. & R.; what does that indicate? A Those are original atlas sheets made up before the New York Central & Hudson River Railroad Company became merged with the West Shore under the Act of November 11, 1913, and that also has never been changed, so that that means the lands controlled by the New York Central & Hudson River Railroad Company, which became a part of the now existing New York Central Railroad Company, under the merger, and the N. J. J. & R. R. R. indicates the base or underlying company which owns the fee, and is under a long term lease originally, but the New York Central & Hudson River Railroad Company inherits it by the New York Central Railroad Company under merger.

Q Did you mention that any of these lots, on sheet—white prints 5, 7 and 8, were owned by some other company than the New Jersey Junction? A Yes; all of the lots outlined in yellow on any of these white prints are owned by the New York State Realty & Terminal Company. The New York State Realty & Terminal Company is the holding company of the New York Central Rail-

road, organized and kept in existence for the purpose of holding land without having it encumbered by our corporate mortgages; so that it will be mobile and easy to use, easy to develop for public purposes.

Q Now, let me ask you this question: On the main stem property there are four tracks, are there not? A Yes, sir.

Q And the two westerly tracks are owned and operated by what company? A All of the tracks, all of the tracks—

Q I said owned and operated? A The westerly tracks?

Q The two westerly tracks. A The tracks are replacement tracks of the original New Jersey Junction Railroad Company, replaced by the New York Central in course of operation. At the expiration of the original lease the tracks which now are put there to replace them would revert to the New Jersey Junction to take the place instead of the original tracks that were there when we took over the property.

Q But the New York Central will have those two westerly tracks for how long a period of time? A Oh, my recollection is around 400 years.

Q 400 years yet. Now, the two easterly tracks, to whom do they belong? A They belong—formerly basically to the New Jersey Junction; at the moment to the New York Central; and they are used by the Erie Railroad under a lease that is co-extensive with our lease for the New Jersey Junction.

Q Then those two easterly tracks on this main stem are leased to the Erie for a period of time that will run at least 400 years more? A Co-extensive with whatever our lease is, subject to our right to make any cross-overs and make any use of their tracks for interchange of traffic or for reaching any commercial industry or for locating any industry. It is what is known in railroad parlance and under I. C. C. rulings as a joint facility con-

tract, joint facility operation, so classified and reported and the distribution of expense and profits made accordingly.

Mr. Allen. That is all.

(Witness excused.)

THOMAS A. RYER, sworn.

Direct examination by Mr. Wall.

Mr. Wall. I suppose he is qualified.

The Court. Yes; he is qualified.

Q Did you qualify in this case?

The Court. Yes, he is qualified. There is no objection to his qualification?

Mr. Allen. No.

Q Have you made any personal sales, that is, sales which you had to do with personally in the City of Hoboken? A I have.

Q Can you mention any of those sales? A I can.

Q Do so, please. A In 1916 I sold Lots 15 and 16 in Block 24. In 1916 I sold Lot 1 in Block 25. In 1917 I sold nine lots in Block 121 and in 1917 I sold four lots in Block 130. In 1917 I was a party to the sale of the Hoboken Manufacturers' Railroad and the American Warehouse & Trading Company properties to the government.

Q The sale of those? A Yes.

Q And have you had occasion to make appraisals of property and of lands in the City of Hoboken? A I have appraised during the last ten years lands in Blocks 3, 10, 12, 14, 24, 25, 35, 44, 45, 54, 55, 64, 73, 80, 86, 91, 93, 94, 95—

Mr. Allen. You don't have to prove this. Don't you want it stricken out?

The Court. Yes, strike it out.

Mr. Allen. There is no use putting that in here. He has been admitted. May all of Mr. Ryer's testimony be stricken out up to this time?

The Court. No; all in answer to this last question.

Mr. Well. As to this appraisal business?

The Court. As to this appraisal.

Q Have you examined all the property owned by the New Jersey Junction Railroad and the New York State Realty & Terminal Company which is the subject of an inquiry in this proceeding? A I have.

Q Have you appraised this property? A I have.

Q And as of what date did you appraise it? A I made a valuation prior to December 30, 1921, and a valuation subsequent to December 31, 1921, including the improvement.

Q So your appraisals reflect both your views without the improvements and with the improvements? A They do.

Q Now, have you got these classified in such a way that you can speak of them compendiously or do you have to take them one—have you got a schedule? A I have.

Mr. Allen. Well, is that this Exhibit 8?

The Witness. No; Exhibit 8 is not a copy of my appraisal.

The Court. His appraisal is not in that Exhibit 8?

Mr. Allen. I thought it was.

The Court. You are sure it is not, Mr. Ryer?

The Witness. I am positive that my final appraisal is not in there. I can tell you what is in there if I am allowed to tell you. I can tell you what is in that book. It is not appraisal. It is an

appraisal made by me but not my appraisal in this case.

The Court. You mean an appraisal in some other?

The Witness. No; it was made in this case, but subsequent to making that appraisal it was changed, due to different areas.

Mr. Allen. This may not go on the record, but would you take this up, then, Mr. Ryer, in the order in which it appears in Exhibit 8?

The Witness. Yes; I have it here.

Mr. Allen. Take it up in that order.

The Court. Somebody ought to change those as he goes along. It would be a good idea if that could be done.

The Witness. I do not know whether I ought to suggest or not, but I want to suggest what I have in there and why it is there, and tell you what I have subsequently, if you want that.

The Court. It won't do any harm, Mr. Allen.

Mr. Wall. We ought to get it clear.

The Witness. What occurred was this: Mr. Clark of the New Jersey Junction or New York Central Railroad Company supplied me with a map and from that map I made calculations of areas of the parcels that had been assessed by the City of Hoboken. I made up a schedule which I have here, my original schedule, putting in the assessment, the area, as I had calculated it, the value prior to the improvements being made, the value of the improvements, the value subsequent to that. That schedule I was asked for by Mr. Gaddis who said that it ought to be incorporated in a large book with all of the other cases. I supplied him with that schedule and it was printed. After the schedule

had been printed the first opportunity I had for checking up with my figures was after the case had been started and I took Judge McCarthy's book and made corrections where the printer or the stenographer had made errors. I made a calculation on a memorandum showing what those corrections are and have them with me now.

Subsequent to the schedule going into the black book Mr. Clark sent me a new set of calculated areas, leaving out the first and second-class properties, and upon that I have prepared my schedule now for testifying in this case.

Q So that this present schedule which I am about to offer in evidence differs from the other schedule? A Materially.

Q In that this one that we are about to offer leaves out the first and second class of railroad property? A As designated by the New York Central Railroad—Mr. Clark.

Q And does it leave out anything else ? A No; this includes everything that is outside of the first and second-class properties as assessed by the City of Hoboken under the different resolutions and I have made copies for all of the lawyers and the Court.

Mr. Wall. Now, I offer the sheets containing his appraisals of all the property in which these two companies are interested, other than first and second-class railroad property.

The Court. Well, of course, there is no objection to that, Mr. Allen.

Mr. Allen. We can stipulate—

The Court. That he would testify—

Mr. Allen. —that he would testify to all of the figures.

Thomas A. Ryer, direct.

Mr. Wall. The stipulation being that if the witness were interrogated particularly as to each of the matters shown on the schedule he would answer as the matters are set forth on the schedule.

Mr. Allen. Yes, and that may be subject to the same objection interposed in the other cases, in the other appeals, as irrelevant and immaterial, and that the witness is not qualified to testify.

Mr. Wall. Yes.

(Paper marked appellants' Exhibit 1-A in evidence.)

Q You showed me some rather shocking discrepancies here. A That is it.

Q Mr. Ryer, will you point out certain salient facts with reference to Block 80, Lots 10 to 17 inclusive?

Mr. Allen. Ten to 17?

The Court. Ten to 17 in Block 80.

Q In Block 80 inclusive? A In Block 80, Lots 10 to 17, is contained an area—

Mr. Allen. Just a minute. Is that here? (Referring to the large atlases on the easel.)

The Witness. It is on your map.

Mr. Fallon. Here it is. It is right here.

Mr. Gaddis. Page 3, Mr. Allen.

The Court. Go ahead.

The Witness. Block 80, Lots 10 to 17 inclusive, have an area of 12,561 square feet, and the sewer benefits have been assessed at $1,500.57. My valuation is $1,508 or only $49 less than the assessment; or I might say that my enhancement to the land is $1,508, which is $49 less than the assessment.

In Block 80, Lots 1 to 8, being the southerly end of the same block, the area is 17,984 square feet.

The benefits are assessed at $3,354 and my enhancement value is $2,158 or a difference of $1,196, using the same method of valuation.

Q Well, now, what do you gather from that? What did you wish to emphasize there? A I merely wish to show that the Lots 10 to 17, the enhancement value is apparently much less per square foot than in Lots 1 to 8 as assessed by the City of Hoboken; because in the one case as I have calculated the benefit, the same per square foot, on Lots 10 to 17, there is only a difference between my figures and the city figures of $49, and where I have used the same method of calculation the difference is $1,196 on the other part of the block.

Q In other words, you find a great lack of uniformity? A There seems to be no uniformity in this particular case.

Q Now, are there differentiations in the properties themselves which would form a basis for such difference in the result? A The only difference between the properties is the land in Lots 1 to 18, which abut on the Seventh street sewer for a distance of 100 feet, and the Lots 10 to 17, the sewer comes up to the beginning of the lot. I have made no difference insofar as enhancement of value is concerned in either parcel per square foot, because I think that both have equal sewer facilities and they are practically one continuous piece of land, the only separation being in the ownership of the two companies which are controlled by the New York Central Railroad Company, one being owned by the New Jersey Junction, the other by the New York State Realty & Terminal Company. That is the only separation in the lands.

Q Then physically you can see no dissimilarity between the lots which would warrant dissimilarity in the assessment? A I can see no reason why if this sewer has improved the lots here (indicating)—why it has not improved these lots the same amount per square foot.

Thomas A. Ryer, direct.

Q Take up Lot 1, Block 72, assessed at thirty-seven and one-half cents a square foot? A Block 72, Lot 1 is assessed at thirty-seven and one-half cents a square foot and Lot 8 in the block is assessed at sixty-two and six-tenths cents per square foot, both of these lots being part of a triangular parcel, the separation merely being a line made for lots all in the same ownership and for the purpose of making this assessment.

Q Is the grade similar for the two lots? A The land is identical.

Q Take up Block 80, Lots 10 to 17? A In Block 80, Lots 10 to 17, the benefits are assessed at twelve and four-tenths cents a square foot on the average, and in Block 80, Lots 1 to 8, they are assessed at eighteen and six-tenths cents per square foot. That is the first example put in square footage.

Now, in Block 80, the full lots 25x100, facing on the street, are assessed at thirty-eight and four-tenths cents per square foot. The full lots assessed at thirty-eight and four-tenths cents per square foot being practically part of the same land as is assessed at twelve and four-tenths cents a square foot, the only difference being that one has a frontage on Jackson street and the other a frontage on Eighth street.

Q As a real estate man and a valuer on property, do you see anything in the properties themselves which would warrant such a dissimilarity? A It is all one piece of property. You cannot tell the difference upon the land; you cannot tell which is which; it is all one large tract in the same block.

Q Now take up Lot 1, in Block 92; what is that assessed at for benefits? A In Lot 1, Block 92, located on the northwest corner of Ninth and Jackson street, it is assessed at twenty-nine and seven-tenths cents a square foot, and Lot 10 in the same block—a part of the same property, same character, is assessed at nine and eight-tenths cents a square foot.

Thomas A. Ryer, direct.

Q Is there any reason for any such dissimilarity in your judgment? A There may be, but none that I could find.

Q In your judgment is there any excuse for such dissimilarity? A None whatever; it is all one tract of land. In my judgment whatever the assessment of Lot 1 was—that is the per square foot assessment—the same per square foot assessment should have been on Lot 10.

Q How about Block 97, Lots 6 to 16? A Block 97, Lots 6 to 16 is assessed at twenty-one and four-tenths cents per square foot, the average.

Q Is there any sewer in front of any of that land? A There is not. The nearest sewer to that is the extension on Jackson street running north of Tenth street, and which runs to within about fifty feet of the property in question.

Q Is there a sewer in front of Lots 1 to 8, in Block 80? A There is.

Mr. Allen. What block?

The Witness. Block 80.

Q Compare the square foot assessment where the sewer runs in front and where the sewer does not. How much higher is the assessment where the sewer runs in front? A Block 80, Lots 1 to 8 inclusive, where the sewer runs in front, it is assessed at eighteen and six-tenths cents a square foot; and in Block 97, Lots 1 to 10, inclusive, where the sewer does not come in contact with any of the land it is assessed at twenty-one and four-tenths cents per square foot, or about three cents per square foot greater.

Q In other words the assessment is more where the sewer does not come in front than it is where the sewer does? A It is.

In Block 97, Lot 6, is assessed at twenty-eight and four-tenths cents per square foot. The other end of the

parcel, Block 97, Lot 16, is assessed at nineteen and three-tenths cents per square foot. Lot 16, where there is a sewer—where they are about alike—there would be no difference—it is one large tract—one end is assessed at nineteen and two-tenths cents per square foot and the other end twenty-eight and four-tenths cents per square foot.

In Block 101, Lot 1, is assessed at thirty-eight and six-tenths cents per square foot and the other end of the block, Lot 16, thirty-one and four-tenths cents per square foot.

In Block 105, Lot 1, is assessed at twenty-six and four-tenths cents per square foot and Lot 8, the other end of the block, is assessed at thirteen and two-tenths cents per square foot.

Comparing Block 72, Lot 8, which is assessed at sixty-two and six-tenths cents per square foot, with Block 105, Lot 8, they being very similar lots, both the end of a triangular piece of land—Lot 8, in Block 105, is assessed at thirteen and two-tenths cents a square foot and Lot 8, in Block 72, is assessed for sixty-two and six-tenths cents per square foot—almost five times, for similar lots.

Q What was the next one? A Block 111. The interior land in Block 111, being parts of Lots 3 to 16, inclusive, is assessed for $1,242, and in Block 188, parts of lots I think 3 to 16 inclusive, having a much smaller area, is assessed for $1,510, or close to $300 more, both being similar land—interior, west of the right-of-way of the Public Service Railway Company.

In Block 105, Lot 1, there an area of 1,609 square feet is assessed for $426, and in Block 127, Lot 1, with an area of 1,200 square feet is assessed for $460. Both are corner lots and similarly located insofar as sewerage is concerned. One lot is located on the northwest corner of Twelfth and Monroe and the other is located on the northwest corner of Madison and Fifteenth.

Thomas A. Ryer, direct.

In Block 101, Lot 16, with an area of 1,940 square feet, is assessed for $609; and Block 105, Lot 1, directly across the street, all conditions being the same in regard to sewerage, with an area of 1,609 feet—331 feet less—there is a difference of $183 in the assessment, or for the difference of 331 feet a matter of fifty-five cents a square foot.

Q You have examined all these assessments in which the railroad companies are interested, have you not? A I have.

Q Can you discover any uniformity of method in the assessments? A Only insofar as the land is 25x100 feet—where the lots are regular they have been uniformly assessed for $960 apiece. Where the plots are irregular there may be some uniformity in some cases, but I have gone through and checked up where there is no uniformity and tried to bring out where these discrepancies are.

Q Didn't you prepare some charts or illustrative maps which indicated your idea of value of these various properties? A In my study of the value of these lands and the value of the improvements, we took up all of the sales made in the section where the land had been improved prior to the assessment and where the land had been improved subsequent to the assessment, and that made a difference of $540 per lot for the improved land over the unimproved land; and I have a map showing that. At the same time we took off a schedule of the assessments made by the City of Hoboken covering the same territory and, strange to relate, we discovered that the improved land was assessed in 1921, at $1,650 per lot average and in the unimproved area they were assessed at $1,110 a lot average, giving the identical same figure as shown by the sales of $540 per lot.

Mr. Wall. We will offer these, not as original evidence, but as his illustrative charts for his opinion.

Mr. Allen. We will object to them.

Mr. Wall. I have no doubt they are admissible that way. They are just in chart form.

The Court. I suppose for the purpose of illustrating his testimony they would be admissible.

Mr. Wall. Yes, sir.

The Court. Just for convenience sake.

Mr. Wall. Yes.

The Court. I will allow them for that purpose.

Mr. Allen. That will be subject to the same objection.

The Court. Yes.

Mr. Allen. You have not copies of those, have you?

The Witness. No, I have not. This is the only one we made up. There is a lot of work on them. We can make copies of them. Anything you want copies of, if Mr. Wall wants you to have them, we will give you.

Mr. Wall. Can you make photographs of them?

Mr. Allen. We would be very glad to have copies to facilitate our examination.

The Witness. We will get you anything you want.

Mr. Wall. The very basis on which we ask that they should be admitted is the best argument why there should be a copy.

The Court. If you can do without them, I would suggest that you do so; otherwise there would be a prolonged cross examination and this case would go into more time than we can give it.

Mr. Allen. You see, just to offer this, it is beyond human possibility; to comprehend that.

Mr. Wall. Let him explain it.

The Court. I have allowed them for that purpose.

Mr. Wall. I offer two maps, the first showing the difference in value between lots on improved and unimproved streets as shown by assessments.

The Witness. It is headed also, "Valuation of meadow lots by the assessors of the City of Hoboken, New Jersey, for 1921 and 1922, to accompany the testimony of Charles W. Morrison, valuation engineer."

The other one is, "The normal difference of selling price of lots on improved and unimproved streets"—to accompany the testimony of Charles W. Morrison, valuation engineer. Mr. Morrison got this up and we worked it out together, and he was to put it in in the other case, but it did not come in until afterwards.

Q What is this (indicating)? A That is a chart showing an analysis of this. This is simply the assessments and so on.

Q Should that go in? A No, I do not think that would be allowed.

(Maps marked P. 1 R. and P. 2 R.)

Q Now, taking the first one—the difference in value between lots on improved and unimproved streets as shown by assessments, won't you explain the significance of this chart, what it indicates in your judgment? A We endeavored to find out what the assessors of the City of Hoboken in the year 1921, had valued land in the improved section and then what they had valued land in the unimproved section, and then to take the difference between the two to show what was in the minds of the assessors as to the value of the improvements over the land that did not have improvements, and as I say we

came out to an average on the improved lots of $1,650 a lot in 1921.

Q Representing what—what they thought the improved property was worth? A What they assessed the improved property at. Whether they thought so or not, that was their actual assessment. And then in 1921, the average assessment on unimproved was $1,110, showing a difference of $540 per lot.

Now, in 1922, they apparently reversed the situation, because in 1922, they raised the assessment on the improved land in the old section to $2,050 a lot, but when they got up into the new section that had been assessed at $1,110 a lot, the average jumped to $2,800 a lot, or more per lot than the improved section with buildings upon it to the south.

Q And that is the purpose of that chart, to indicate those facts? A That is it exactly, and it shows upon each street the assessment for each year—the base assessment on the base lot.

Q Are you able to say in your judgment what the difference in value is between the improved and unimproved? A Yes; I have indicated that in my schedule as being $500.

Q That is in the schedule already in evidence? A Yes; and this is merely one chart or one schedule I made up. I made up numerous schedules to check up in arriving at my idea of $500 for the additional value of the land by virtue of these improvements of sewer, paving, grading and sidewalks.

Mr. Allen. If your Honor please, in as much as Mr. Ryer has stated this figure of $500 includes sidewalks, I object to it as irrelevant, because—

A No, I did not say my figure included sidewalks. If I did, I did not mean it. I merely meant my $500 includes the improvements I have shown on the railroad properties. There are no sidewalks in our railroad property.

Thomas A. Ryer, direct.

Mr. Allen. You said so.

The Witness. If I did, I did not mean it.

The Court. Just for the sewer?

The Witness. Just the sewer and the paving.

Q Now, drawing your attention to the chart showing the normal difference in the selling price of lots on improved and unimproved streets— A We placed upon each block, the price as indicated by sales of land only, and in the southerly section where the land was improved we discovered that the value was $1,900 per lot and in the northerly section where there were no improvements the land value as shown by sales $1,360 per lot. We had included here in each lot what the sales show the land as having been sold for. That average runs from 1915 to 1921, in both instances.

Q And what is that difference? A Exactly the same, $540.

Q The same as what? A The same as shown by the assessments, the difference in the assessments.

Q Prior to the improvement? A Prior to the improvement, yes.

Q In other words the city assessments prior to the improvement, show the same difference in value that is indicated by the sales when improved and unimproved are compared? A They do.

Q Now, these red lines on the outside are— A They indicate the areas that were taken for the difference improved and unimproved land.

Q And the period of sales was what? A From 1915 to 1921.

By Mr. Wall.

Q How did you get the list of sales, do you remember, by checking every sale that was made? A No, I took off a considerable list of sales, but it would not be every sale that was made.

Thomas A. Ryer, cross.

Q None of these prints placed in evidence indicate which those sales were, at all? A No.

Q Do they? A No.

Q All right. A I will give you a list of sales that have been made in that territory, the years, if you want it.

Q Well, have you explained as fully as you thought necessary then, these two sheets that you put in there? A I think I have.

Q What do these show? A This is merely a calculation.

Q Well, if it is not necessary, do not take it on the record. A It isn't necessary.

Q All right, go ahead. A In Block 329, Jersey City, Lots 22 and 23, sold in 1917, for $1,750 a lot, without any improvements. In 1922, Lots 13 to 16, in the same block, four lots sold on Sixteenth street, and directly around the corner from these lots, where a sewer had been installed, for $2,000 a lot, show the increased increment due to a sewer which, by the way, was built upon piles, of $250. In 1911, the New York State Realty & Terminal Company, according to this auction, sold to Scofield on Corneliuson avenue, land for $500 per lot, without paving. In 1919, I sold to the City of Jersey City, for the estate of George Stratford, land directly to the south of this sale of the New York State Realty & Terminal Company, for $750 per lot, including paving, which had been installed by the city, and including a lapse of time, of about eight years, showing an increased increment of value for the paving of $250.

Mr. Wall. All right. Cross examine.

Cross examination by Mr. Allen.

Q Have you got before you a map which will show the property of the New Jersey Junction and this other subsidiary? A Yes, this map here.

Thomas A. Ryer, cross.

Q These maps here? A Yes.

Q Are you familiar with the property of these companies? A I am.

Q The railroad company. You have been acting for the companies for some time, and are familiar with these lots? A Oh, yes, many years.

Q And when did they commence to gather in these lots? A To purchase them?

Q Yes, to purchase them. A I do not know.

Q That was quite some time ago? A Oh, yes.

Q How many years ago? A I don't know.

Q Do you know if they had them—when they succeeded in getting all of these lots? A No. You are speaking now, I presume, of the New Jersey Junction Railroad Company?

Q New Jersey Junction Railroad. A And the New York State Realty & Terminal Company holdings.

Q And the New York State Realty & Terminal Company, yes. A No.

Q And these companies have owned lots in these various city blocks that abut on the east side of the Erie tracks; they have owned them for some time, have they not? A I presume they have, most all of it. Some of them, they may have bought—

Q You don't know that? A I presume so.

Q Well, you are familiar with that land, aren't you? A No, I am not. I have not gone into the title of the property. That does not interest me.

Q Well, you have taken out all these sales—

Mr. Wall. He knows the valuation.

A Oh, you mean have I any late sales in here?

Q Yes. A No, I have not.

Q Well, you have been extracting records of sales for a long period of time? A Why, yes.

Q Well, don't you know how long ago the New Jersey Junction Railroad Company and the New York State

Realty & Terminal Company obtained title to the lands which are— A I certainly cannot tell you that, Mr. Allen, without going through my records. They are voluminous. I can go through and find out for you if you want.

Q Never mind, you do not know that, do you? A No.

Q Well, then, I can recall Mr. Clark and find out from him.

Mr. Clark. I think those are all shown on these maps. I can supply you with that, every acquisition, with reference to the number, if you want it.

Q Well, these lots that abut the Erie tracks, have they been placed in a different classification by you for the purpose of determining your enhancement valuation, in the lots of the drainage area? A I have placed no classification on those lots at all, Mr. Allen. I was furnished by the New York Central Railroad Company through Mr. Clark—

Q Well, you have answered that now. A Oh, I thought you wanted it.

Q No. Do you consider that these lots of these railroad companies by reason of their abutting the railroad tracks possesses—should be in a different classification and possess some different qualifications from the other lots in the drainage area of this sewer construction? A You mean outside of railroad holdings?

Q Read my question.

(Question read.)

A Provided the other lots in the drainage area are not in the same classification, yes. That is why I tried to ask you—

Q Well, is there a different classification— A There is.

Thomas A. Ryer, cross.

Q Between the lots that are owned by the railroad companies and the lots that are owned by the other individual owners? A There is.

Q What is that—in your opinion? A The land of the railroad company can be used for railroad purposes, for industrial uses with rail connection; whereas a large part of the other land in this section cannot be used for this purpose.

Q They have been separated from those other lots? A Yes, by railroad.

Q And do you consider that this other classification that you have mentioned has anything to do with the enhancement of the valuation of the railroad lots, by reason of the construction of the sewer— A Provided you re-classify the railroad land. It is in this way, that the first and second-class railroad property, I do not think has enhanced in value, but the third-class railroad property, calling the average use for industrial uses, that has enhanced in value, and I placed an enhanced value upon it.

Q Now, the other day, when you testified you did not attempt to go into the particular benefit or advantage that had resulted to a lot by reason of the construction of a sewer. You confined yourself to enhancement in value; is that right? A I did.

Q Is that what you do today? A It is.

Q All of your testimony then is addressed to enhancement in value of the lots of your company by reason of the construction of this sewer? A It is.

Q And you did not attempt to say whether—you do not attempt to say whether or no these lots have received any particular advantage or benefit from the sewer? A Oh, yes, I certainly have.

Q Oh, you do? A Yes, because as I have said, where I have conceived that they have received no benefit, I have given no benefit, but where I have conceived

that they have received a benefit, I have expressed that in dollars and cents.

Q All right. Well, then, the benefit that you concede, what is that—is it only just the enhancement of value—A Why, it is what a reasonable man would pay for the land with those improvements on to a reasonable man willing but not compelled to buy, and to a reasonable man who owned the land willing but not compelled to sell.

Q So that is an enhancement in dollars and cents? A That is my judgment.

Q So you have not taken into consideration outside of that enhancement in value in dollars and cents, any other advantages that may accrue to the lots in the construction of a sewer? A I do not know of any other advantages that could accrue to a lot other than the advantages in dollars and cents.

Q Well, do any of the lots of these appellants front on a sewer—front on a street where there was, where there had been an old sewer, and where there has been a replacement by the new construction? A There do not.

Q Not under your classification? A No.

Q There are some lots in this appeal that you consider have not been enhanced in value? A There are.

Q There are. Now, what ones are they? A All of the first and second-class properties, as indicated by the maps, turned in by Mr. Clark.

Q Do they appear on the assessment maps? A Oh, yes, some of them.

Q Will you point out some of them?

Mr. Wall. I think those are the ones on the State Board of Taxes map, aren't they?

The Witness. Yes.

Mr. Wall. They are all segregated there.

Mr. Allen. Well, which ones?

The Witness. Well, take Block 105 as an illustration.

Thomas A. Ryer, cross.

Q Yes. A That may give it to you.

Q How about the entire block in Block 80? A Block—yes, you can take Block 80, if you wish.

Q Well, now— A Let me get Block 80, first, Mr. Allen. Go ahead with Block 80 now.

Q You think there is some lot in Block 80 belonging to the railroad company that has not received a benefit? A No. Some parts of lots, not some lot, but some parts of the lots in Block 80.

Q Some parts of lots as— A I think it gives on your map there.

Q All right. A Some part of that land has not received a benefit, because it is first-class property and in the main stem of the railroad.

Q Which lot do you refer to? A I refer to all of the lots from 1 to 9—1 to 17 inclusive.

Q And what part? A Westerly part.

Q How much of the westerly part? A I could not tell you that. I can tell you all the area I have calculated on—or rather the company have calculated on, as being outside of the first-class area—

Q Well, for instance, Lot 1 on the assessment map extends back 100 feet? A Well, there is very little we own of that, Mr. Allen.

Q Back on Seventh street. A There is very little of that comes in, because the main stem line merely takes a corner there apparently, and then goes in with these lots—more in Lots 2 to 17, more decidedly, you see, coming down there, and this part here is main stem and this is not.

Q All right, then your idea is that, if the data furnished you by the railroad company is correct, that the main stem encroached a portion of the lots in Block 80, that are shown on the assessment map? A Yes, I have accepted the railroad's classification.

Thomas A. Ryer, cross.

Q Then, that would be a matter of actual survey, wouldn't it? A Survey or classification, whatever it may be.

Q Yes. A I have been supplied with areas outside of the first-class property, and I have accepted them.

Q But as to whether or no you are correct as to the extent, the depth of the lot that should be assessed, and whether the Assessment Commissioners are correct, that will depend on the correctness of the survey, showing the distance from the middle of Block 80, back to the main stem? A I presume it would depend entirely on whether the New York Central have furnished me with dependable figures indicating the first-class property. I presume they are correct, because there is no line here for me to draw a conclusion on.

Q You find that the depths of Block 80 as furnished you, are different from the depths as appear on the assessment map? A Yes, slightly. There is a slight difference, but not much difference there. I can show you from this map just what—

Q How about Block 86? A In Block 86, there is no land owned or assessed to the New Jersey Junction Railroad or to the New York State Realty & Terminal Company.

Q What is the next block? A 92.

Q And in Block 92, is it the same situation? A The same situation.

Q A difference in depth of the two lots furnished you by the railroad company and what appears on the assessment map? A The same situation, as was in Block 80. The next case is Block 97.

Q Block 97? A Block 97.

Q Yes. A The same conditions prevail there as to the two previous blocks.

Q That would apply to what blocks? A From Lots 6 to 16 inclusive.

Thomas A. Ryer, cross.

Q Well, does the road-bed touch Lot 6? A It does.

Q In the map as furnished you? A It does.

Q Well, there is a big variation between that and the assessment map? A Well, it may be true, but I will tell you, there is a jog in the State Board's main stem, and the main stem curves at that point as well, starts to go round—

Q Well, what is the next one, Mr. Ryer? A The next one is 101. You see there is very little difference in Lot 1, but quite a difference when you get to Lot 16, in Block 101.

Q Yes. A That is the top block. Now, in Block 105, that is practically all—in fact it is all main stem, and second-class property, entire Block 105. There is not any part of that that is in third class. The same thing applies with Block 111; all of the land assessed there, the New Jersey Junction Railroad Company, is in first-class property, with the exception of a small sliver that is in second class, and in Block 118, the same thing applies to that land. That is all first and second class property.

Q Block 118, is practically used entirely by the road-bed? A Yes, that is all first and second-class property, and that is the property, if you remember, Mr. Allen, when we walked up there, I showed you that was on the tracks—your Honor will remember that. That was first the track here, on the right of the way of the railroad. You remember we came in here, and I called attention to these two deep holes.

Mr. Allen. Well, this is not for the record now.

(Discussion off the record.)

Q Well, then, the only instance where you in your opinion consider that the railroad company owns property that should not be assessed is where the road-bed—actually, as a matter of fact, as it appears from the map in

front of you—actually extends over on some of the territory that is embraced in our assessment maps? A No, no. I also include in that all second class property already built on. Tracks don't go all over that, but I included the freight yard in that; anything that is used for first and second-class railroad property, where they can't change the grade or do anything to utilize the sewer there is no benefit to it in my judgment. Outside of that I have given a benefit.

Q Your statement of no benefit applies to first and second-class properties? A It does.

Q Then as to the lots that are third class, surplus, vacant lands, those you have figured on the enhancement in value? A I have.

Q Now, didn't I understand you to say the other day in your testimony that you did not attempt to measure the benefit that a lot had received and did not attempt to measure the particular advantage it had received; you merely considered its enhancement in value? A No. I think you are mistaken about that. I think it was merely a question of what you would call a benefit and what I would call the increment of value. That was all. I presume we meant the same thing. I have taken into consideration all the advantage and benefit that this sewer has given to the land.

Q The case you had the other day was one where there had been an old sewer? A Yes.

Q And you considered that even though that old sewer had ceased functioning— A No.

Q Practically ceased functioning? A Well, practically, although it had not ceased functioning. I stated there—

Q That the building of the new sewer, while it might give it some advantage, it did not enhance its sales price? A Quite true.

Q Now, no situation of that kind arises here because there is no new sewer constructed for an old sewer? A No.

Q Now, the only rule or method that you applied in fixing up the estimates that you produced here is the general one of enhancement of values? A Yes. Wherever the railroad owns land here in what we term the third class, or lands that can be used for industrial purposes, I have there considered irrespective of it not being a railroad lot—I have estimated and calculated upon the area of the land, and I have added to it at the rate of $300 for every lot; in other words, I have not depreciated it because it has nothing but railroad tracks. There is nothing to prevent them from using it if they want to for industrial purposes, and I have considered that every foot of the third-class land has increased in value a certain amount of money as indicated by my judgment and experience of years.

Q Now, what is your base figure? A $300 per lot, or twelve cents per square foot.

Q And you have not considered any contiguous property; you have merely considered the property of the railroad; is that right? A That is all.

Q And then you took your base figure and you applied it according to the area? A I did.

Q Because you considered the lots of similar characteristics? A Yes.

Q Throughout this entire area? A Irrespective of sizes or shapes.

Q So that you have done that— A Uniformly.

Q —uniformly? A I have.

Q Took $300 and then applied that— A To the area.

Q —according to the area. Now, these lots that you are familiar with of the railroad company, they are held by the company for a certain purpose? A I presume so.

Q You think so? A Yes.

Thomas A. Ryer, cross.

Q You have had considerable experience in the purchase and sale of real estate in this county? A I have, quite some.

Q And not knowing that these lots are held for a certain purpose by the railroad company, evidently acquired for a certain purpose, they are practically non-salable, are they? A Well, I would not say that.

Q Well, it is really so, isn't it? A That depends on the operating department or engineering department and all that. Many times we think they are not for sale and we make application and they go through the different departments and they are sold. Other times they are turned down on them. We cannot tell what is in the mind of the operating department of a railroad, what they are going to do.

Q Everybody can change their minds. We know that. A Of course.

Q But knowing that these lots were acquired by the railroad company practically in an entirety and been held by them, and obtained for a certain use, is it your opinion as a real estate man, that they are practically non-salable as other lots are? A I do not think so, because the mere fact that the company won't sell these particular lots does not prevent you from buying other similar lots in the neighborhood or in some other section.

Q Oh, I did not say that. A But I mean as they have a value; so they have a value.

Q But I ask you whether you do not feel and believe, or whether your opinion is not that these lots of the railroad are not salable lots, practically so? A I would not say that. They are very salable. The question whether the company will sell or not is another question.

Q Well, doesn't it seem to you that they are not salable by the company; that the company will not sell these? A That may be true.

Q Well, isn't that your opinion? A If I were one of the officers of the company I certainly would not sell these lands.

Q Now, why not? A Well, because they are used for certain purposes. You take, for instance, the most of the lands that abuts this railroad—

Q What do you think they acquired it for? A The most of the land that abuts upon the railroad is usable for rail connection into the surrounding lands for industrial use. While I would not say they would not sell it, if I were in the operating department I would not advise selling it. That does not change its value in my mind or its enhancement in value due to the fact that you put a sewer in it.

Mr. Wall. We are not bound by Mr. Ryer's notion of what the railroad would do.

The Witness. I don't know what they would do.

The Court. It is just merely an opinion.

The Witness. He is asking my opinion as to what I would do, as I understand it.

Q No, I am not asking your opinion. A Then, if you ask me the other, I don't know.

Q But all of these lots that are owned by the railroad company, have been acquired and held by them—is it your opinion that they are salable lots, that I could go and John Jones could go and buy them the same as you could from other persons? A Absolutely salable. There is no doubt about the salability at all.

Q Well, purchasing? A I don't know.

Q Do you consider that they are purchasable?

Mr. Wall. I object to this line of questioning because I do not see the materiality.

The Witness. You ask for a conclusion; then you say you don't want that.

The Court. Suppose they are not purchasable?

The Witness. I don't know.

Mr. Allen. Well, is it admitted, then, that they are not purchasable?

Mr. Wall. Just as soon as it is more profitable for the railroad to sell them than to hold they will will be in the market.

The Court. Yes, yes. You have a wrist watch there, Mr. Allen. You would not say that was not salable. It may not be purchasable, because you may want to hold on to it.

Mr. Allen. I may not have used the correct word, but this is what is in my mind. These lots owned by the railroad company were evidently obtained for a purpose, as the railroad went throughout the city from the north to the southerly end and acquired title not to a lot here and there, but to whole blocks. Now, they have held that title and it seems to me a strange thing if I cannot test the credibility and the correctness of this expert by asking him whether his opinion is or is not that these lots are salable lots, and when I say salable I am doing that—

The Court. You mean, whether they can be purchased or not?

Mr. Allen. Yes, whether they are not in a little different category from the lots across the street.

The Court. Well, I think that is so.

Mr. Wall. That does not make it competent. Suppose a man is foolish about his property; that does not interfere with his obligations to the municipality one way or the other.

The Court. It is practically admitted. Of course, they are in a different situation, from lots across the street. Because the railroad, as Mr. Ryer's

opinion is, is holding them they are useful for the purpose of spurs, and so forth.

Mr. Allen. I would think that I would have a right on cross examination of an expert in order that I may argue that his opinion is either worth something or is worth very little, that I could approach him from every angle; and so I am asking this question to see whether he as a real estate expert thinks that these lots are similar or dissimilar as far as their being purchasable or not is concerned from other lots in the City of Hoboken.

The Witness. They are no different from the lots right next to them.

Mr. Wall. Value does not depend on whether a man is obstinate or not. Now, maybe a man is a fool and won't sell; but that does not affect value.

The Witness. Take the early part of 1917, the Hoboken Manufacturers Railroad owned land in there that if you were to ask me whether they would sell it, I would say no; because they were still acquiring land. In 1921, they separated it and sold it in parcels.

Q Oh, take this railroad company. A I have sold lots of land for railroad companies.

Q But this railroad company? A I have not even inquired about it, and if I went there and inquired I couldn't tell until I saw the particular parties and put it up to them. They would not know themselves until they went through the different departments and found out what effect it would have on the operation of the railroad, whether they could afford to sell it or not, or what plans they had.

Q As soon—as long as you say these lots are only suitable for an industrial purpose— A I didn't say that.

Q A railroad purpose? A I didn't say that, Mr. Allen.

Q Well, what are these lots in your opinion fit for? A They are suitable for any purpose that any lot in that neighborhood can be used for, but they have the highest value because they have railroad connections in my judgment.

Q Well, this higher value depends upon the fact that they are in this one ownership of the railroad company? A Of course.

Q That is it? A Or one ownership of John Brown, able to get rail connection.

Q Well, it is all in one ownership? A It is; one or two ownerships in this case.

Q But they are subsidiaries of the one company? A Yes, they are subsidiaries; it would be practically one ownership.

Q What is your opinion as to what this ownership was acquired for? A I don't know what it was acquired for.

Q You cannot conceive? A No; I cannot conceive any more than that I can tell you what has happened there; they put railroad tracks on part of it and the balance is lying there for future development, maybe. I don't know.

Q Yet you cannot characterize the purpose that this was acquired for, but you think you can characterize the highest use of the land it can be put to? A Certainly.

Q And the highest purpose would be in order to get connections with the railroad? A I should say so.

Q Then would it not seem in your opinion that these lots are to be held by the railroad company until such times as they might be willing to give rail connections? It is all dependent upon them?

Mr. Wall. I object to that question. Whether they have any rail connections or not is not de-

pendent upon the will of the railroad company. The shipper has a right to it and the Interstate Commerce Commission will force it. It is not a matter that depends on whim at all.

The Witness. That is my understanding.

Q But being the owner, they do not have to sell— A No one has to sell.

Q —to the man who wants to be the shipper until they are ready and willing and in that way they can determine to whom they are to give the connection? A Anybody can.

Q And was not that the purpose of acquiring these lots? A I don't know. If I own a lot in a city I do not have to sell it.

Mr. Wall. Mr. Clark says they were forced already to put a track over there by the I. C. C., and naturally they want to sell because they want to get the freight. My gracious! That is what they love to do—sell the land, get the freight and then they put in the siding.

Q Do you consider in making up your estimate, $300 a lot, the future use that these lots could be put to? A I do.

Q And that influences you in fixing and determining your base figure? A We must consider everything in making a valuation of land—past, present and future; but we are basing our valuation as of today only or as of the date that the valuation is to be made of.

Q But you have told me, if I understood you correctly, that in determining your base figure you considered the future use of these lots? A Yes; and I considered the future use would be no different from its present use.

Q Now, the present use is— A Available for certain things, and in the future will be available for the same things and no more, in my judgment.

Thomas A. Ryer, cross.

Q Did I ask you about availability? A Well, that is future use.

Q I asked you about their present use? A No, you said future use.

Q Now, let us forget about availability. I am not asking you what things these lots are available for. What is the present use these lots are put to? A Most of the lots—in my schedule, I presume you mean?

Q The lots owned by the New Jersey Junction Railroad, the subject matter of this appeal? A They are principally put to railroad use, first and second-class; and some parts of the lands are not put to any use at the present time.

Q You cannot answer that question generally? A Well, if you will make your—

Q If you want it that way— A I am trying to answer.

Q I will take you up lot by lot if you insist on it. What is Lot 1 in Block 72? What is the present use of that lot? A Lot 1 in Block 72?

Mr. Wall. This is outside of the limits of the direct. He was not asked to testify as to railroad use. Of course, we have no objection to it, but if Mr. Allen wants—

The Court. What do you want to find out.

Mr. Allen. It is perfectly proper. He has testified—

The Court. It is proper, but what is the purpose?

Mr. Allen. I want to find out how he got at his base figure of $300. He says it was just by considering his sales. He says he has taken into consideration future use as well as present use. Now, then, what is the present use that he has taken into consideration?

Mr. Wall. Use is not the criterion of value.

Mr. Allen. Oh, that is why I object to your stating that, so that you tip this witness off. You should not have done that.

Mr. Wall. You cannot tip this witness off on any question of valuation.

The Court. I do not think the witness needs any tipping off.

Mr. Wall. When he testified—

Mr. Allen. I will object to this statement by Mr. Wall. He is making remarks here that are not in objection to the question.

Mr. Wall. Yes, I do object to the question.

Mr. Allen. Can't you object to the question without giving a statement of what the law is?

Mr. Wall. I do not think you will object to what I am going to say, as a matter of fact. He testifies as to the highest reasonable available use—

Mr. Allen. Is this an objection to the question?

The Court. Yes. He has objected to your question. Now he is stating his grounds.

Mr. Allen. Is this stating the grounds? Can't he state them without giving a resume of the evidence?

The Court. Do you want that question to stand or are you withdrawing the question?

Mr. Allen. No. My question goes to what is the present use of Lot 1 in Block 72.

Mr. Wall. Now I am objecting. I am objecting to trying to use use as a criterion of value. I say that what we have got to meet as a criterion of value is the highest reasonable, available use; in other words, I may be fool enough to want to use property for a bowling alley, for bowling alley purposes, that would sell for a great deal more for

steamship purposes. I cannot insist on my bowling alley valuation. The law says, "You take the highest reasonable, available use," and I am insisting that use does not make any difference, and the Court has said that railroad use is not the criterion; and they tried to get more value into the property, of course, by showing how much it was worth to the railroad. The Court said not at all; it is its highest reasonable available use.

The Court. Now, Mr. Allen, I will allow your question. Go ahead.

Q You have said that you considered future use? A I said that I considered all of the conditions, past, present—

Q Now, prior to Mr. Wall's remarks didn't you testify that you did consider the future use of these lots in the making up of your figure of $300? A That is part of my education, of course.

Q And did you take into consideration the present use? A I did.

Q Now, what is the present use of Lot 1 in Block 72? A Nothing.

Q It is a vacant lot? A It is.

Q And there is a number of other vacant lots owned by this company? A There is.

Q And the present use of practically all of this property is that it is just vacant land? A Yes.

Q Put to no present use? A Yes, because you limit it to that.

Q Put to no present use? A No present use at all.

Q Now, then, the present use of the lands of the railroad company is no different from the other vacant lots within this drainage area, is it? A In so far as the physical characteristics are concerned, no.

Q As far as the present use is concerned? A No, there are many lots the same.

Q A vacant lot owned by the railroad company, contiguous to the railroad tracks, and a vacant lot across the way owned by an individual, that is unimproved and vacant and put to no use, the present use is the same? A The present use would be the same.

Q Now, then, why have you attempted to go into the realms of the future and say what the future use of these lots of the railroad company would be in your opinion? A I have no opinion so far as—I have had to consider what could the land be used for today and the future, not what it is used for, but what could you use it for? The mere fact that it is vacant there means nothing. What I have to get at is what could it be used for?

Q What could the lands of the railroad company be used for in the future? A Now, will you please signify which lands, Mr. Allen, because there are all classes of land in the map, and I only want you to tell me what land you are referring to.

Q Well, let us take in Block 72? A That block could be used for tracks, for rail connections supplying the surrounding territory, or future use for industrial purposes, at the present time, or in the future.

Q And when you speak of industrial use you include what? A All businesses, manufacturing businesses of any kind, light or heavy, where a rail connection would be required or where a rail connection would not be necessary. That is what it could be used for.

Q In other words, the lots in Block 72 could be used for all of the purposes that lots in Block 73 could be? A Right.

Q And in addition to that it could be used for the purpose of obtaining rail connections? A It could.

Q All right. The same way with lots in Block 80 and Block 86? A Correct.

Q Is not that the case with all of the other blocks that abut the tracks of the Erie Railroad Company? A In this third-class stuff?

Q Yes. A Yes; oh, yes.

Q Everything in the third class? A Everything in the third class, yes.

Q Now, has the future use of those lots influenced you in making up your enhancement figure? A Well, we merely have to consider everything, Mr. Allen, in making up an enhancement value; and the thing that has influenced me is this: I have had to consider first what is the land worth as it stood there before the improvements were made, as indicated by sales and by my knowledge of selling land in years. And, then, I have had to take it after these improvements were made, what that land would sell for, for its highest use, no matter what that use might be; and, of course, I have considered the uses it could be put to today or tomorrow. The mere fact that it is vacant does not change the fact that it could be used for certain purposes, and I considered that. If it can be used only for a dwelling house purpose, I have to consider that purpose. If it can be used for industrial purposes, with rail connection, I have to consider that, because it has a different value.

Q Well, the highest use is there today, isn't it? A I think so, for the present time.

Q As well as the future? A I don't think there will be any higher use in the future for that particular property than industrial with rail connection or rail use.

Q Then how would that highest use influence you in making up your figure of $300? A It would not influence me in making up my figure of $300. I did not say so. I said in getting at my value of the land the $300 is what the land has increased in value by virtue of the improvement that has been placed upon it.

Q In other words, the highest use existed before the improvement? A Yes.

Q So the value for the highest use was there before the improvement? A It was.

Thomas A. Ryer, cross.

Q And then the extent of the improvement is just the amount which you in your opinion think is reflected by the construction of the sewer, as would be obtainable when you sell the property? A That you could sell it for more than you could sell it before the improvement was placed there, yes.

Q That same principle would apply to all lands in the drainage area? A I should say so.

Q Then there is no difference in the principle, is there? A I should say not.

Q In other words, other lots in this drainage area—the same principle will apply to them as to your lots? A Absolutely.

(Adjourned until 2:10 P. M.)

AFTERNOON SESSION.

MR. RYER, resumes the stand.

Cross examination (continued) by Mr. Allen.

Q Mr. Ryer, take Lots 1 to 16 in Block 97. Those lots, a portion of them, face on Jackson street, in which no sewer was constructed. Have you applied your base figure of $300 to Lots 1, 2, 3, 4, down to 16? A Lots 1 to 5 are not included in railroad ownership, but 6 to 16 are in railroad ownership.

Q Six to 16? A Yes.

Q Taking Lots 6 to 16, although they do not abut on the sewer, what has been your theory? A I have added to these lots at the rate of $300 for every 2,500 feet for the fact that sewerage could be obtained at very little cost, if any. The sewer runs up in Jackson street almost to this land.

Q It does not run any further than Tenth street? A To Tenth street; that is right at the corner.

Q Then, why have you applied your full base figure of $300 enhancement value to Lot 6; what is your theory as to that? A Well, to get the proper figure possibly I might have to deduct what it would cost to run a lateral down to that sewer, but I do not think a buyer in buying that property would take that into consideration. What he would take into consideration would be, "Can I get sewerage there?" And he could. So I have made no difference in my figures on that theory.

Q How would the buyer of Lots 6 to 16 in Block 97 get sewerage without building some kind of a lateral down to the Tenth street sewer? A He would either have to build to the Tenth street sewer or the Eleventh street sewer.

Q But you have not made any deduction— A I have not.

Q —for the cost of constructing that lateral in the future? A I have not. There is a sewer on both sides of it within a very short distance.

Q So you have not made any deduction, I understand? A I have not.

Q Is there any other block besides 97 where the lots face on a street in which there is not a sewer? A There was no other block in that same condition. That is the only block that is in that condition.

Q Now, have we brought out your base figure as to the paving? A I do not think you have.

Q What was your estimate of the enhancement of value for the paving? A $200 per lot.

Q And in these appeals of the railroad are there any that have been assessed for the sewer in the lower part of the city? A They have not, and the only paving assessment is—in Block 111 there are six lots, and on the sewer assessment in the lower part of the city there were in Block 9 and Block 23.

Q You have seen the figures in your column in Exhibit 8? A Only in so far as the Judge's book is concerned.

Thomas A. Ryer, cross.

I do not know that I have seen the others—but it is clear in my mind—I corrected that copy.

Q On page one there is a column, at the head of which appears your name, commencing with Lot 1 in Block 72, to the bottom of that page, in which are certain figures, for instance the sum of $314 is the amount that would appear to be your estimate on the enhancement of the value of that lot by the construction of this sewer. A Right—that is our opinion in Block 72.

Q Has that been changed? A Yes; in Block 72 the area has been changed to 2,625 square feet instead of 2,612, and I have allowed $315 for the increased valuation of the lot instead of $314. The 2,612 square feet was the calculation I personally made from the maps I had, and the 2,625 square feet is the calculation that was given to me by the company as being the correct area.

Q Then the figure as it appears on Sheet one of Exhibit 8, that was your figure? A Yes, originally, on the original area.

Q On a correct calculation of area— A It is a dollar more.

Q —you have made the necessary changes? A I have.

Q Have you felt it is your proper judgment to take your base figure and apply it mathematically to the area of these various lots? A I do.

Q Because they are of similar characteristics? A Yes.

Q You think that would be a fair manner of measuring the benefit? A That is my judgment.

Q So that the method of taking the area would be a correct one in view of the similarity of the lots providing we could get at a correct base figure? A It is.

Mr. Allen. That is all.

(Witness excused.)

William H. Lewis, direct—cross.

WILLIAM H. LEWIS, sworn.

Direct examination by Mr. Wall.

Q You are employed in the real estate and the tax department of the New York Central Railroad? A Yes, sir.

Q And have you been present in court today while Mr. Ryer was testifying as to certain figures for square footage that were handed to him by the Railroad Company? A Yes.

Q Did you have anything to do with giving him those figures? A I did.

Q Who made the computation for those figures? A I did.

Q Are they correct to the best of your knowledge and belief? A They are.

Q Those computations of square footage which you gave are the areas of the lots involved in this proceeding other than which fall within the classification of first and second-class railroad property, are they not? A That is right.

Mr. Wall. Cross examine.

Cross examination by Mr. Allen.

Q In your computation was it made from an actual survey of the lots of the third-class or was it taken from the maps of the State Board of Taxes & Assessments? A They were scaled partly from our original survey maps, partly from the maps furnished by the State Board of Taxes & Assessments.

Q Well, would you turn on the State Board of Taxes & Assessments maps to some of those blocks that we have pointed out where there was a difference between the assessment map of Hoboken and the State Board of Taxation map, where your main stem has cut off and encroached on some of the territory that appears to exist

on the assessment map; can you turn to some of those? A Yes; Block 118 for instance. This shows the second-class line, starting at about the most westerly point of Lot No. 1.

Q Block 118? A Block 118. That second-class line starts out about the most westerly point of Lot No. 1 and runs across the—

Q Is there a Lot No. 1 on that block? A Yes, there is on this map.

Q Would that be the lot that fronts on Fourteenth street? A Yes.

Q It is Lot No. 3 on the assessment map. A It is marked Lot No. 1 on this map.

Q All right; now on that map what is the depth of that corner lot extending from Madison street west? A 118.7 fet.

Q Now the assessment map shows the depth of the lot on the southerly side along Fourteenth street to be 141.20 feet. Did you in making your calculation depend upon the correctness of this map which shows that lot to be—how deep? A 118.17 feet. I did; yes, sir.

Q You depended on that? A Yes, sir.

Q And you did not make an actual survey? A No, sir.

Q Have you an actual survey? A We have an actual survey of our atlas sheets in the office.

Q Did you compare that? A I did; yes, sir.

Q And what did you find? A I found it to be the same. Well, it may vary a few hundredths of an inch, you know.

Q But to no greater extent than that? A No, sir.

Mr. Allen. You see, your Honor, there is a big discrepancy. You have to apply the base figure ultimately; but if I can check that up I can come into court and say "They are right about that," and that will eliminate a lot of work for them and for all hands.

The Witness. (After side-bar discussion.) That lot is 140 feet practically.

CHARLES W. MORRISON, recalled.

Direct examination by Mr. Wall.

Mr. Wall. Mr. Morrison has qualified?

The Court. Yes, they admitted his qualifications.

Mr. Wall. Did they go into his qualifications?

The Court. Yes, very extensively, and very well—according to my view.

Q Now, Mr. Morrison, what have you done with reference to these properties that are under investigation in this particular phase of the case? A I have been asked to value certain lands by Mr. Clark of the New York Central Railroad—both the values before this work was done and after the Seventh, Eleventh and Fifteenth street sewerage system—then the value after the completion of this work—to determine what if any difference in value there might be by reason of this facility.

Mr. Allen. That is all in the case.

Q And did you make an examination of the ground? A I did.

Mr. Allen. He said he did.

Q And the properties you are now testifying to are— A The lands of the New Jersey Junction Railroad and the New York State Realty & Terminal Company.

Q Including those within the main stem and second-class? A No; I have not valued the lands of the first and second-classes.

Q Excluding those? A Excluding those lands.

Q Have you made an examination of the lands in the main stem and second-class to ascertain whether there is

any actual benefit to those lands? A Yes; I examined those lands before I knew just which ones were to be testified to as to value.

Q Have you prepared a schedule of your values? A Yes, I have.

Q Have you got an extra copy for Mr. Allen?

(Copy produced and handed Mr. Allen.)

Q And is this the schedule that you have prepared? A It is.

Q And these are on the improvements? A Yes—what improvements affected this property and have been assessed by the city.

Mr. Wall. I offer this schedule, subject I suppose to the same stipulation—that it contains what the witness would testify to if particularly interrogated as to each parcel.

The Court. It may be so received.

(Paper marked Exhibit P. 3-R.)

Q Are you an engineer as well as an expert in valuation of real property? A Yes, I am.

Q And a graduate of what—

Mr. Allen. He has testified to all that.

The Court. He qualified very extensively and to the Court's mind very well.

Q Have you looked at the property in the yard that has been referred to here? A I have.

Q And with reference to its inclination and where the natural drainage fall would be from that land? A I have.

Q And where would water drain to in that land? A I have some notes, on this set, that I will use. It is a duplicate set. In order to determine the direction of drainage, I sat down with the engineers of the New York

Central, before we took elevations, to determine where it was advisable to have elevation, and then afterwards met them and collaborated with them on taking these grades and elevation, and the evidence is quite clear that the drainage—or the necessary drainage was provided by the engineers in the construction of this right of way and yard, and just as the railroad always provides for its drainage when it is going through territory or country where there is no ordinary city development.

The Court. I think what Mr. Wall wants is the direction of the flow.

Mr. Wall. Yes.

A The direction of flow would be off the right of way, and starting out the southerly end of town, the ground is—the graduate is raised, and the drainage is off the right of way. Whatever excess flow that would seep into the ground, would be toward the ditches. As you come down into the yard, that also is of a level to take care of any ordinary flow, no matter how the surrounding country is the right of way is always dry, and I have made inquiries from the railroad owners and have learned that their yard has never been flooded, and also have a photograph taken as of the time of year when this ground was here under water.

By Mr. Wall.

Q Now, indicating the property to the south— A South to Willow avenue yard, in Blocks 136, 137, 138, 139, 140 and 141, down to Willow avenue, was largely under water in 1912 when this photograph was taken when the right of way and the yard were all clear of water, without any flooding whatever, showing, in a maximum flooding season, in the rain and mud and snow, that the engineers had properly provided for the operation of their railroad, by proper drainage and ditching.

Charles W. Morrison, direct.

Q Well, now, suppose you have got a very unusual flow, that could not be taken care of by drainage and ditching, in what direction would that water flow in this yard? A Well, most of it—

Q Would it go north or south? A It would seep into the ground, practically 100 per cent. of rainfall.

Q Suppose there was an excess? A If there was a flood, an actual cloud-burst, it would flow into Hoboken and Weehawken, through Seventeenth street, north Hoboken and Weehawken.

Q Well, it would go north? A It would go north, into Weehawken, from the yard, yes.

Q Well, is the yard as at present constructed at an elevation which would permit drainage into the proposed new sewers? A Well, no—no, it cannot so drain.

Q Is that true of the balance of the right of way, and second-class property? A Yes.

Mr. Allen. That is in?

Mr. Wall. Is it?

The Court. Yes, Mr. Allen has stated it is.

Mr. Allen. Yes, this is all in evidence.

Mr. Wall. Well, let's have a refernce to it so we will understand it is in.

The Court. There is no doubt about it, but you might put it on the record so that it is understood that it is in and considered in.

Mr. Wall. Very well. I understand that the chart entitled Lands, Hoboken, N. J., map to accompany testimony of Charles W. Morrison, on the enhancement of land value due to sewer and paving improvements, is already in the main case.

Mr. Allen. That is correct, together with the summary connected therewith.

The Court. Yes, and may be used in these particular cases.

Charles W. Morrison, cross.

Mr. Wall. Yes, all right; that is all.

The Court. Any cross examination?

Cross examination by Mr. Allen.

Q When Mr. Wall asked you if that was so as to the balance of the right of way, did you understand that that applied to the right of way on this Atlas Sheet 4, or did you mean it to be an answer that the entire right of way throughout the entire portion of the city— A I meant that the entire right of way throughout all of the City of Hoboken that was drained—

Q Received no benefit? A Received no benefit.

Q Well, isn't it a fact that some parts of that, in the westerly part of the city are higher than the inverts, and— A That is true, but there is no provision for their draining into the catch basins.

Q Well, when you say no provision, water will run downhill? A That is very true, but there is no water at the right of way to run downhill.

Q Well, as water descends from the heavens, as rain water falls, if the road-bed and the right of way and some of the intersecting streets in the City of Hoboken, if that road-bed is higher than the yards, it would come running down into the yard, wouldn't it? A Well, as a matter of fact it does not come into the yard. Whatever water comes from the right of way does not go into any invert.

Q I think there was a place pointed out where the elevations were taken, was that at Ninth street? A Yes.

Q And the elevation of the road-bed there is 6.? A Yes.

Q And water could run down there into the yards? A Yes, but as a matter of fact it does not.

Q Why not? A Because—

Q Why not?

Mr. Wall. Let him answer.

Charles W. Morrison, cross.

Mr. Allen. Do you know that?

A Yes, I have examined that particular point.

By Mr. Wall.

Q Why doesn't it run down? A Because the drainage which the railroad has provided for itself is of such a nature that it takes care of any rainfall of water from the right of way.

By Mr. Allen.

Q What is that provision that has been made? A That is ditching on its own ground, has always been that way, and is the usual method of a railroad to take care of its own right of way.

Q Now, then, what kind of a ditch have you there? You say you examined it? A Why, in railroad building—

Q I don't care about the practice of the railroad; you say you have been at this particular place, that is Ninth street? A Yes, that is Ninth street.

Q I want you to confine yourself to that. A Yes.

Q What kind of a ditch have you there, at Ninth street, which does prevent water from running down from the railroad to a receiving basin at— A They have the ordinary ditch.

Q I don't care about the ordinary—what have they got?

Mr. Wall. Well, I think he is entitled to answer—

The Court. Well, he says ordinary.

Mr. Allen. That does not mean anything to me.

The Court. Well, what is the ordinary then—what is the ordinary?

Mr. Allen. Why can't he describe it, if he has been there and seen it.

Charles W. Morrison, cross.

Mr. Wall. Well, suppose it is ordinary; how can he describe it except say that it is ordinary?

The Court. Well, you can give us an idea of what it is.

A Well, it is a furrow-like depression.

The Court. I have seen them myself and I know what they are.

Mr. Allen. Now, somebody has ploughed a furrow down there, hey?

The Witness. Not exactly.

Q They have not—

The Court. Dug in the shape of a furrow.

Q Yes, and how wide is it? A It is approximately two feet at the base and three foot at the top.

Q Wide? A Yes.

Q How deep is it? A About two or three feet deep from the base of the rail.

Q Is it possible for the ditch to fill up? A No, it is not.

Q It is not? A I don't believe that it could fill up.

Q Why not? A Because the level of the water would be above high tide, and the land there would be so boggy that water immediately runs through, and the highest level of water that I have been able to discover there is minus point nine feet.

Q Well, now, you don't mean to claim that you have been down there in our City of Hoboken when we have a regular rainstorm of the City of Hoboken? A Yes.

Q Do you know that we have had rainstorms down there, where the streets of Hoboken have been flooded? A Yes, your streets have settled, and are below this grade here.

Charles W. Morrison, cross.

Q Well, now, if we have a rainfall of that kind— A Your streets might be flooded, but—

Q This yard would not fill up? A I do not think it would, no. You see the reason the streets are flooded, the pavement is impervious to water, and can't get through. Our bottom is boggy, and the water immediately seeps away.

Q Immediately? A Instantly.

Q Instantly, just as fast? A Just as fast as it comes down from the heavens.

Q You have noticed that? A I have; yes, sir.

Q Now, Mr. Morrison, your sheet, Exhibit 8, in your column, have you the figures and estimates for the lots 6 to 16, in Block 97, in your sheet Exhibit 8? A The figures in the black book are superseded by the schedule now in evidence, if you will refer to them.

Q What is the word you used there, "superseded?" A Yes.

Q Well, now, do you mean by that you have altered them? A No, it is an entirely new schedule, based on correct areas.

Q Well, now, turn to your sheet, on page eleven, of Exhibit 8; you have in that column as your estimate of the enhancement of the value or the extent of benefit that Lot 6 in Block 97 received $150; that is right, isn't it? A I have not the black book here. I have not that whole schedule here.

Q What have you changed that to? What is this schedule that you now offer? A This is the only schedule in evidence now. That is the only one that I can testify to.

Q Well, in other words, the figures in your—on page eleven, is $150, for Lot 6 on Block 97. Now, in this summary that you furnish us today, the extent of the improvement, you have left that blank, haven't you? A Yes.

Charles W. Morrison, cross.

Q Why did you do that? You put your estimates on other lots.

Mr. Wall. What page of the schedule are you on?

Mr. Allen. I am on page five.

The Witness. Page five of the new schedule.

Mr. Allen. Of the new summary.

Mr. Wall. Page five. Which one are you calling attention to?

The Witness. Lot 6, in Block 97.

Mr. Wall. In Block 97.

A On which the city has placed an assessment of $710, by reason of the sewer in Tenth street.

Q Yes. Well, now, what is left blank there, the improvement? A There is no enhancement there.

Q Oh, do you mean the enhancement? A Yes. There is no enhancement there.

The Witness. What was the question, please?

The Court. Read the question.

(The last two questions and answer read.)

A My answer is that if the railroad were to sell this lot to an individual, he would not pay the price that a man would if he had a sewer in front of his lot. He would be 125 feet at least from the nearest inlet to any sewer.

Q Well, when you have left it blank, do you mean nothing? A Yes, there is no enhancement in value due its construction in that street.

Q Well, now, you have originally determined that this lot was enhanced in value and benefited to the extent of $150, haven't you? A I do not know. I have not got the—

Q Well, how is it possible that you do not know?

Mr. Wall. Well, what paper are you referring to?

Mr. Allen. An exhibit in this proceeding.

Mr. Wall. Well, what is the exhibit—is it an exhibit that he has prepared? Maybe he can refer to it.

Mr. Allen. Yes, on page eleven.

The Court. Yes, that is the original book, isn't it?

Mr. Allen. Yes.

A I did not bring my book today. My original notes are here. I may be able to determine that. I have not placed any increase in Block 97, Lot 6. I have placed nothing there as the enhancement.

Q Do you say that your notes show that you placed nothing as to Lot 7? A That is correct.

Q Nothing as to Lot 8? A That is correct.

Q Nothing as to Lot 9? A Correct.

Q Nothing as to Lot 10? A Correct.

Q And nothing as to Lot 11? A Yes.

Q Nothing as to Lot 12? A Yes.

Q And so on nothing down to and including Lot 16? A That is correct.

Q Well, if that is the truth, who was it that in your original notes wrote down as the amount of the benefit that Lot 6 in Block 97 received, as $150? A That was one that we took up the other day if you remember. We went to the original penciled notes, and as a result of a telephone message, which we thrashed out, in which I telephoned to Mr. Gaddis, from Mr. Ryer's office, he conceived my base to be something else, and I have a red pencil mark through all those figures in the original notes which were copied from the proof, by a stenographer, in this way, and later went to the lithographer, and later came back in the shape in which you found it. We brought that out all right.

Q Well, what was brought out the other day was corrections in the amounts; Mr. Gaddis made a different

calculation—made a calculation on a different base figure than what you told him over the telephone? A Yes.

Q But here is an instance in Block 97, an entirely different block, your original estimate was $150 for Lot 6, $150 for Lot 7 and $150 for Lot 8, the same for Lot 9, and in Lot 10, you commenced to scale it down to $145, and you ran it down to Lot 16, to $75? A Well, if you will look on the original notes, you will see that that has been crossed out, and the same explanation goes for that.

Mr. Wall. We will admit those figures are all wrong in that book, as to Block 9. It is a mistake. That is all. I think that was explained the other day.

By Mr. Allen.

Q How is it possible for there to be a mistake from $150 to nothing? A It is a difference in mistakes.

Q Well, what do you say it was now, here is $150 as against Lot 6 in Block 97 as the proper benefit, and now you say that is a mistake, and that it is nothing? A Yes.

Q How did this mistake occur? A I do not attempt to say how the mistake took place, in Mr. Gaddis' office, through a telephone message.

Q Well, what did you say over the telephone that would cause Mr. Gaddis to put down $150 instead of nothing, when you—

Mr. Wall. Well, now, is there anything to be gained by analyzing factors of what we all admit was a mistake?

The Court. Well, everybody admits it except Mr. Allen. He does not admit it.

Mr. Wall. Oh, you do not?

Mr. Allen. No, I think it is just because you changed your figures after the fallacy has been pointed out to you.

Mr. Wall. Oh, well, if that is so, I won't make any objection.

By Mr. Allen.

Q So, if this is a mistake, let me understand what kind of a mistake it was; that is all we want. A I adhere to—

Q No, what was the mistake— A I adhere to my original explanation. I can't explain a mistake—

Q What did you say over the telephone?

Mr. Wall. Let him finish. You don't give him half a chance.

A Whatever I said over the telephone was misinterpreted.

Q What was that you said? A Well, I don't remember.

Q You must have said something besides good afternoon? A There are a great many calculations here and for me to have had to remember what I said some months ago, about a particular block or a particular lot, would be impossible.

Q Well, the explanation that you gave the other day was that Mr. Gaddis misunderstood your base figure? A Yes.

Q And that he applied that base figure according to a mathematical calculation? A Yes.

Q But it was his misunderstanding of your base figure, as was explained that he made— A It was perfectly obvious—

Q Well, what kind of base figure was this that is so perfectly obvious?

The Court. You do not let him finish.

Charles W. Morrison, cross.

A It is perfectly obvious that Mr. Gaddis in using my base figure has applied it to lots to which it should not have been applied; in other words, over the phone I remember telling him that I did not believe lots not fronting on a sewer were enhanced in value by reason of a sewer at a distant point, which was not immediately accessible. Now, when we were going over these maps it indicated a sewer somewhere near there, and without examining closely enough to see just where the line went it must have been—I say it must have been; I don't know—that that explains this mistake; but this could be an explanation; that it was a mistake; that he thought these lots fronted on the sewer when they really did not.

Mr. Wall. Tell him what your position has been from start to finish, irrespective of what Mr. Gaddis thought.

The Witness. My position from start to finish has been that these lots that did not front on the sewer could not be enhanced in value by reason of the sewer in other streets.

Q You did not tell that to Mr. Gaddis over the telephone, did you? A Certainly.

Q You did? A Yes, certainly.

Q And you think if you told him that it was possible for him to misunderstand you?

Mr. Wall. What difference does it make? He does not guarantee Mr. Gaddis.

The Court. Of course, the answer to that would be no; you say "Would it be possible?" Certainly it is possible for anybody to misunderstand another.

Mr. Allen. Well, if his testimony as an expert would be that it would be possible when I say a certain thing of that kind over the telephone, speaking the English language to a person who under-

stands the English language, a man of Mr. Gaddis' intelligence—that he could misunderstand a simple thing like that, and his answer is, yes, I think that would affect his credibility.

The Court. We do not deal in possibilities.

Mr. Allen. Well, this mistake has not been cleared up yet to your Honor's satisfaction, I think. Mr. Gaddis is the only one that can account for it—putting it on him—and I do not think he is responsible for any such mistake.

Q Now, Mr. Ryer is of the opinion that Lot 6 has been enhanced in value to the extent of $264. You have heard that? A Yes; I heard that.

Q And I suppose you have discussed that with him? A Yes.

Q And you still maintain that zero is the extent of the enhancement in value? A Yes, sir.

Q And you differ from him to the extent of $264? A Yes, sir.

Q Almost his full base figure? A Yes, sir.

Q And if the lot was 100 feet in depth you would disagree with him to the extent of his full base figure? A Yes.

Q Now, both of you cannot be right? A No.

Mr. Wall. I object to that.

The Court. I will sustain the objection.

Q Do you think his opinion is a little better than yours

Mr. Wall. I object to that.

The Court. I will sustain the objection.

Mr. Allen. I am testing his credibility and the value of his opinion.

The Court. It is a pretty hard question to ask him.

Charles W. Morrison, cross.

Mr. Allen. It may be embarrassing, but he can answer it.

Q Well, now, have you ever conceived that these lots that are owned by the railroad have a peculiar classification? A Yes.

Q Namely, that they are held in one ownership and connect with the railroad? A Yes.

Q And have certain facilities? A Yes.

Q Well, now, do you think that Lots 6 to 16, being in one owner and abutting a railroad—do you think that those lots will be sold individually so that anybody who is going to buy those lots would consider whether each lot has sewerage facilities?

Mr. Wall. I object to that. It does not make any difference whether they are going to be sold individually or not. It is a question of valuation.

The Court. Why isn't that so?

Q Well, why do you say, then, that Lot 6 has no enhancement in valuation by the construction of this sewerage system? A Because I don't think it would sell for a penny more after this construction has been put in here.

Q Well, why don't you believe it will? A Simply because it is not a facility that enhances the value.

Q Well, take the highest use that these lots can be put to—that will be that of an industrial purpose, where they will want railroad siding; isn't that so? A Well, it is industrial land with siding.

Q The person that is going to put it to that high use—will he be interested as to whether each one of those lots has sewerage facility as long as he can get it for that entire plot? A Well, that is just the point.

Q That is the point? A That is entirely the point; that the sewer problem is not in his mind at all when he buys this land.

Q Well, then, when he buys it, if he knows that he can get sewerage at either Eleventh street or Tenth street, why won't he be satisfied? A Because he is not going to pay this excess price for land where a sewer does not exist, over what a man will pay in a normal situation.

Q But the normal situation does not apply to lots in this particular classification, you said time and time again, have you not? A Repeat that question, please.

Q (Repeated by the stenographer.) "But the normal situation does not apply to lots in this particular classification, you said time and time again, have you not?" A Clarify your question, please.

Q Well, the normal lot in the remainder of this drainage area is in an entirely different classification? A Yes. The sewer is an important feature for which a man would pay $250 over and above what a man would pay for a lot without sewer.

Q Well, isn't it the use that these lots in this classification abutting the railroad will be put to that caused you to fix your determination as to the extent of the improvements? A No; the value—the value that is given this land is because of its classification independent of sewer. It has a value over and above what the normal lot has in this neighborhood and it would have that value whether there was sewer or not. Extending sewer to such land where there is no demand for sewerage facilities is an unreasonable extension of facilities which cannot be absorbed.

Mr. Allen. Well, I won't take up any further time. You just disagreed, that is all, with your colleagues.

By Mr. Wall.

Q By whom were the square foot areas furnished to you? A They were furnished directly by Mr. Ryer and Mr. Ryer got them from the railroad itself.

Thomas A. Ryer, direct.

Q They were those same ones? A They were the same exactly.

Mr. Wall. That is all.

(Witness excused.)

Mr. Wall. Mr. Ryer, won't you take the stand and clear this up?

Mr. Allen. Mr. Ryer cannot clear it up. Mr. Gaddis is the one.

Mr. Wall. I would rather start with Mr. Ryer, if I may.

THOMAS A. RYER, recalled.

Direct examination by Mr. Wall.

Q What was the history that led up to this mistake—what is that black book?

Mr. Allen. Exhibit 8.

The Court. Exhibit 8.

Mr. Allen. I will object to Mr. Ryer testifying as to the history of this mistake. It seems that Mr. Morrison claims, and has sworn, that he telephoned Mr. Gaddis and gave him his base figure, and that Mr. Gaddis in Mr. Gaddis' office then made the mathematical calculations and inserted the figures in Exhibit 8, which Mr. Morrison says were erroneous.

Q Did you have any consultation with Mr. Morrison with reference to his original figures? A I did.

Q First figures? A I did.

Mr. Allen. I object to that.

Q Did you see those first figures? A I did.

Q Did you see them before the compilation or printing of Exhibit 8? A I did.

The Court. Do you object?

Mr. Allen. Yes; I object to this.

The Court. Why? I take it if he had a consultation—

Mr. Allen. Suppose he did see these original figures? Mr. Morrison has sworn he said something over the telephone. He cannot tell you what it was. I have no objection to Mr. Ryer testifying—

The Court. Certainly he cannot testify to that; but he can say about a conference had with Mr. Morrison.

Mr. Allen. I have no objection to that, but he is asking him as to Mr. Morrison's original notes. I do not care anything about that. They are entirely irrelevant. That won't clarify this mistake.

The Court. If his answer should be that Mr. Morrison told him that Mr. Gaddis did thus and so, that, of course, would be incompetent.

Q What do you know about it? Mr. Ryer, tell us.

The Court. Well, let us take it, and if necessary it can be stricken out.

Q What do you know about it? A We were making up calculations on areas supplied by me, taken from maps supplied by Mr. Clark.

Q Those are the areas you already testified to? A Those were the original areas in the first classification. After we had made up our figures on this original calculation, Mr. Gaddis told me one day that the lawyers had wanted to make up a book with all the figures in it—

Mr. Allen. I object to what the lawyers said.

The Court. Yes, strike that out.

The Witness. Mr. Gaddis said it was necessary to put these all into one book, and for that purpose he required my figures. I heard him also ask Mr. Morrison to supply him with his. I supplied Mr. Gaddis with my figures and from time to time he called me up about them; and the understanding was that these figures were to go into this Exhibit 8, and when they were returned from the printer that we were to have an opportunity of checking over to see that they were correct, because Mr. Gaddis was making up not one set of figures, but five or six—five, I think; Mayer, Singer, Gaddis, Morrison and myself—

Mr. Allen. I object to whom he thinks was making up these figures.

The Witness. He was making them up.

Mr. Allen. Who was making them up?

The Witness. Mr. Gaddis.

The Court. He says Mr. Gaddis was making up, "I think so many."

Mr. Allen. I would like to have those original notes. They are here.

The Witness. Mr. Gaddis was making up a compilation of these five sets of figures for the purpose of having them printed. I gave him my figures, and he telephoned to me half a dozen times, and he telephoned to Mr. Morrison half a dozen times, trying to straighten out figures to get them in this schedule to be printed. We understood when the schedule was printed and came back that we would have an opportunity to check it up before it went into the court; but unfortunately it got back here the morning the case was started, came into court, and I never had an opportunity and Mr. Morrison never had an opportunity of checking the figures

until after they had been presented here. At the first opportunity that I got I took the judge's book and that book I checked over my figures in, made the corrections in his book, and noted what those corrections were, so that if it ever came out that they had been changed, I would have a typewritten notation and I have that in my book. Now, subsequent to that, we got a new set of areas from the New York Central Railroad Company that eliminated entirely the first figures, and the new schedule is the one we put in evidence today.

Mr. Wall. Doesn't that clear it up, Mr. Allen?

The Witness. The base on the new schedule is identically the same as on the first schedule, and no changes—I know in neither Mr. Morrison's nor mine—were made other than the areas.

The Court. I suppose it does not clear it up, Mr. Wall, as far as Mr. Morrison's testimony is concerned, as to telephoning to Mr. Gaddis.

The Witness. I was there.

The Court. Well, of course, you would not know.

The Witness. No—

Mr. Wall. We can put on Mr. Gaddis.

The Court. I don't know whether Mr. Allen has made that point.

Cross examination by Mr. Allen.

Q Were you present when Mr. Morrison telephoned Mr. Gaddis? A At some time, yes; because he telephoned from my office in my presence.

Q Were you present when he telephoned him as to what figures he should insert for the lots in Block 72? A I could not tell you any individual figures, Mr. Allen, because he called up half a dozen times and talked maybe on the same figures every time, and maybe on different

figures. I could not tell. You can see it is very voluminous, and I could not tell what figures he picked or what the different conversations were; but I do know that at numerous times Mr. Gaddis while he was compiling the set in his office called us up to get corrections, to try and get that book as nearly correct as possible.

Q Now, at the time that you heard him talk to Mr. Gaddis over the telephone, did he speak in the English language? A He did.

Q And did he tell Mr. Gaddis what his base figure was? A He did.

Q And did you hear him tell what it was? A I did.

Q What was it? A Different figures in different cases.

Q His base figure? A Different figures in different cases.

Q Did he ever change his base figure? A Oh, yes. His base is not the same in every block.

Q His base figure— A Is not the same in every block.

Mr. Wall. You are talking at cross purposes, if I may say so. He says he had different base figures, and you are asking if he changed the base figure.

Mr. Allen. Now, he says he had different base figures—

The Witness. He did, for his base values.

Q We are not talking about the original— A You are talking about the base, and I am talking about the enhanced value. Now, do you mean the base—

Q Now, I am not asking you what the telephone talk was relative to his original appraisal of the lots in the City of Hoboken prior to the improvement. A I see.

Q But you claim and maintain that you were present and heard Mr. Morrison talk to Mr. Gaddis over the

telephone and tell him what Morrison's base figure was for the enhancement of these lots by reason of the sewer improvements? A I do.

Q What was it? A Well, now, I couldn't tell you that without having Mr. Morrison's schedule in front of me from which he telephoned.

Q Well, he only had one base figure for that improvement? A No.

Q Do you think he had more than one? A He did.

Q Have several? A Several.

Q Many? A Well, now, I would not say many. I think he had a base figure for—for instance, for a full lot, where the full advantage was given to the sewer he had a certain figure for that. Now, where in some cases he thought that a lot only received half advantage, I think he had fifty per cent. of that figure. In other cases he had no advantage at all.

Q Now, take the class of the new construction, where there had not been an old sewer replaced by a new one. What was his base figure? A I think he had three.

Q Three for that? A Yes.

Q He has not testified to that. A They are right in his book there. You can see them.

Q I am talking about the sewer. I am not talking about the sewer connection. I am talking about the base value for a lot 25x100 for this sewer improvement? A He had a base value of $250 and had a base value of nothing, and then he had a base value of somewhere between nothing and $250, and that is in his typewritten list.

Q Now, the $250 base value was for the improvement that a lot 25x100 sustained where there was a new sewer construction in front of it? A Right.

Q And where there was something between nothing and $250 it was where there had been an old sewer which was replaced by a new one? A That might be so; I am not sure.

Thomas A. Ryer, cross.

Q That might be so. And the lots that received no benefit for— A Where there was no sewer in direct contact with the land.

Q Take Lot 1, in Block 72. What did you hear him tell Mr. Gaddis over the phone with reference to his base figure there? A Mr. Allen, I cannot tell you about any particular lot at all. I didn't pay any attention to Mr. Morrison, other than to hear him telephone from his original notes.

The Court. That is evident, isn't it, Mr. Allen?

The Witness. I could not tell because right after that I may have gone on the telephone and given my figures right on top of it. I could not remember them.

Q Now, you thought that Mr. Gaddis prepared these figures, didn't you? A Oh, I know that Mr. Gaddis prepared them or part of them.

Mr. Wall. I submit—

Q Will you look—

The Court. Wait a moment.

Mr. Wall. I submit if he is going to ask this witness about what Mr. Morrison's original figures were, this witness is entitled to examine the paper which Mr. Morrison testified a moment ago had his original figures in it.

Mr. Allen. I have no objection to his looking at anything.

Q Now, I am going to show you this Exhibit 8 B—the figures in pencil mark are yours, Mr. Gaddis' or Mr. Morrison's? A I should say they were Mr. Gaddis'.

Q In pencil? A I should say so—part of it anyway. This is Mr. Gaddis', I think; it looks very much like his writing to me.

Q I know, but these figures here in the respective columns of Singer, Gaddis and Mayer? A These figures here are Mr. Morrison's or Gaddis', I do not know which. These ink figures are Mr. Gaddis'.

Mr. Wall. He is right here, he can tell you.

Q But Mr. Morrison has sworn these are his figures? A Maybe they are. I do not say Mr. Morrison did not put the figures in here. I do not say I did not put some figures in here.

Q These are the original notes from which Exhibit 8 were made? A These are the original notes from which Mr. Gaddis made Exhibit 8, not the original notes by any manner of means—the original notes on the large case—but the original notes are not here for the railroad case; neither are mine or Mr. Morrison's. They are Mr. Morrison's original notes from which he had this compiled. I also had a sheet like this from which this was compiled for the purpose of Mr. Gaddis making up Exhibit 8.

Q You cannot tell what Mr. Morrison said to Mr. Gaddis over the telephone? A I cannot positively, no.

The Court. Is that all?

Mr. Wall. I submit that the railroad companies are not bound by that Exhibit 8. We did not put it in.

Mr. Allen. No.

Mr. Wall. You admit that we are not?

Mr. Allen. I think you are not.

Mr. Wall. Then it is no use wasting any more time on these mistakes.

The Court. No; it is apparent what the situation was.

Mr. Wall. We have other testimony along the same line, but it is cumulative, and I think that

Robert Clark, recalled.

perhaps in mercy to the Court—shall I say—that we would better rest.

APPELLANT RESTS.

ROBERT CLARK, recalled.

By Mr. Allen.

Q Mr. Clark, when did the New Jersey Junction Railroad acquire the title to their lots—referring to these lots that abut the Erie Railroad tracks—and I think you will find most of them in Blocks 72, 80, 92, 97, 101, 105, 111, 118, 127, 136—I do not mean by that the exact date, but how long ago? A Shall I start from one end and go down?

Q Can you give a date approximately when prior to that time the lots were obtained? A The lots in Blocks 142, 143—

Q I am not interested in those. A All right.

Q I mean the lots in the westerly part of the city, in those blocks say from 72 on up? A I think, Mr. Allen, that is on another map. This goes from Sixteenth down to Eleventh.

Q And below that, commencing at say Block 64. A There is the whole thing, the whole lower end of the city.

Q Take the property of the New Jersey Junction from the lower end of the city and any part of the city, extending north? A The property the title to which stands in the name of the New Jersey Junction, which is included in the right of way according to the railroad term—main stem and second class according to the State Tax terms—was acquired—

Q I mean the third class, the vacant lots that abut on the railroad in the westerly part of the city? A There

Robert Clark, recalled.

is nothing on there of third class. In Block 72, I would say they were acquired some time between 1884 and 1890.

Q Prior to 1890? A Yes, sir.

Q And that year, 1890—could you fix that as the time prior to which the remaining lots were acquired? A No, no—I would say this, if you want me to generalize—that the lots in Block 80, Block 92, Block 97, Block 101, Block 105, Block 111, Block 118, Block 127, Block 137, Block 136 and Block 138 were acquired prior to 1900.

Q And then in the past twenty-three years they have not sold any of those lots? A Not of those lots, but they have sold some lots that were acquired about that time—the same time.

Q Well, they have not sold any of the lots in any of those blocks for the past twenty-three years? A No.

Q And they have not offered them for sale? A The railroad never offers anything for sale; none of its property is ever offered for sale. That is, the New York Central never offers any of its property for sale.

Q That is a sort of practice of the New York Central? A It is a practice of the New York Central. It is not a practice of the Pennsylvania. The Pennsylvania does offer its property for sale and puts up signs to that effect.

Q But your company has never done that? A No, sir.

Q And they are not for sale today? A No, sir; they are not in the market, no.

Q And it is not a policy of that company to dispose of those lots? A I would not say that it was not a policy of the company not to dispose of the lots; it is the policy of the company to carry its property and hold it—handle it by lease, occupation agreement, side track agreement, joint traffic agreement, or sale, to the best advantage as a revenue producer, subject to operating and traffic conditions. I can give you the exact dates of every one those lots, if you want it.

Discussion.

Q No; twenty-three years is good enough for me.

Adjourned to February 19, 1923, at 10:00 A. M.

SIXTEENTH DAY.

February 20, 1923.

Hearing resumed, pursuant to adjournment.

(Brief discussion.)

Mr. Allen. The thought is that a stipulation merely could be presented to you. What we did yesterday was to compute the area represented in the strip in the rear of lots that abut the railroad, which strip is the difference between the actual location of the roadbed and the line established by the State Board of Taxes and Assessments, in their arbitrary manner of fixing their roadbed a hundred feet in width. In other words, the hundred-foot road-bed established, as I say, for the purpose of taxation, extends on the lots of the railroad company beyond the point where the roadbed actually ceases. In other words, their roadbed is just so wide, say twenty-five feet, but this map which has been introduced shows it to be a hundred feet, so that, if you applied our base figure to it, then there would be the additional question as to whether or no that strip should be taken up, and, no matter what the base figure may be, you still have to determine how much, if anything, should be subtracted from the area of our lots, as we made the assessment. The hundred-foot roadbed, we claim, is not the actual roadbed, and we have mentioned all those, and they suggested that perhaps it would be better if they prepared a summary, with a stipulation, rather than encumber the record with a lot of testimony, which would not be—

The Court. Oh, I think you could agree on it.

Mr. Clark. It is hard work to get at it, your Honor. It is merely a matter of getting it from the certificates, and I think we can stipulate, so as to eliminate a large amount of testimony.

The Court. I wish you would do it, because I am going to be very frank, my time is short, and—

Mr. Allen. That would assist you wonderfully.

The Court. Yes, because my time is getting very short, you see.

Mr. Lichtenstein. You won't have any details to work on; it will not be necessary.

(Miss Stover appears.)

(Brief discussion.)

The Court. Miss Stover says that her brother has secured the consent of the city corporation attorney, and of his superiors, to waive the objection which has been urged by the city.

Mr. Allen. I think, when Miss Stover makes a statement of that kind, she is treading on very thin ice. Do you want to tell this Court that you have secured that?

Miss Stover. No, Mr. Allen; I merely wanted to state that we have secured the consent of the corporation attorney, Mr. Fallon, and that—

Mr. Allen. In writing?

Miss Stover. No, not in writing, but I think we can secure that in writing, Mr. Allen, and we have also secured the consent of his superiors.

The Court. Who are his superiors?

Mr. Allen. Who is his superior?

Miss Stover. Well, I would rather not state just now.

The Court. Well, I would not want to listen to you, then.

Miss Stover. Well, I will say with the consent of the Mayor, himself.

Mr. Allen. Did you do that in writing?

Miss Stover. No, sir, we did not. The only person who is objecting is Mr. Allen. We would like a few more days for the purpose of securing a written stipulation waiving this objection and getting the consent of these authorities.

Mr. Allen. They will never get that.

The Court. I do not see how the city can give it, myself.

Mr. Allen. Why, of course, we can't stultify ourselves. An objection has been made.

The Court. I will dispose of it now, if you want.

Mr. Allen. Well, this is the day fixed, the time fixed for it.

Miss Stover. I would like you to hear my brother on it.

The Court. Well, Miss Stover, I am not going to listen to any political opinions; I am not going to do that. You make the statement that you have made, that—

Miss Stover. Mr. Fallon has consented—

The Court. And you want time to get it in writing.

Miss Stover. For getting the written consent of Mr. Fallon or Mr. Fallon's superiors.

The Court. Well, you will have to apply to this Court on a legal basis, just the same, as Mr. Allen is treating the matter.

Miss Stover. Well, of course, the—personal enmity—

Mr. Allen. Miss Stover, you are a lady, and when you make a statement of that kind, my tongue is rather tied up, but it is not at all necessary for me to make any statement. Personal enmity never guides me in proceedings in court.

The Court. Of course; I understand—

Mr. Allen. Now, as the matter stands, in the beginning of this case, Mr. Fallon was then conducting the pro-

ceedings and he made the objection, or the motion, and it was then admitted by Mr. Stover that an appeal had been taken by a misconception as to the law. Now, then, they may have had talks with different persons, and, as a matter of fact, he even talked with me. Mr. Stover came to my office, and wanted to know if I would withdraw the objection. It is not personal enmity; that could not enter into the conduct of it. But, we have here, in this case, a situation such as Mr. Stover has perhaps frequently had when his opponent has failed to do a certain necessary thing within a certain time, and Mr. Stover has, for his client, moved to dismiss the appeal for such a reason. Mr. Stover has pressed the objection and the Court has passed on it.

Now, this is a case of the jurisdiction of the Court, and I do not think that there is anything that we can do that would change the jurisdictional feature. I myself, by whatever affection I might have for some other attorney, could not stultify myself by withdrawing an objection of that kind, which was seriously made and to which your Honor has given serious consideration. Now, they said that they would try to furnish this in writing. Mr. Fallon spoke to me, and I pointed out to him that we cannot do anything without stultifying ourselves.

Miss Stover. Mr. Fallon has repeatedly stated to me that—

Mr. Allen. Well, Miss Stover, let's not talk about these different conversations that you have had. It has to be done in writing, if it is done at all.

Miss Stover. Well, we wish time to do that.

The Court. Well, do you press your motion here?

Mr. Allen. I press the motion.

The Court. All right; I will grant the motion to dismiss, the appeal not having been properly filed.

(Further discussion.)

Discussion.

Mr. Allen. Well, then, perhaps we had better have that on the record. I just spoke to Mr. Clark, and he says, all right. On behalf of the city, I offer in evidence the map commonly known as the "Coster" map.

Mr. Clark. Isn't that in on the record?

Mr. Allen. And also map that is commonly known as the Lost map.

Mr. Lichtenstein. I don't know that it has anything to do with this land, but I think the Coster map is in. That will be all right.

Whereupon adjournment was had until Monday, March 5, 1923.

LAST DAY.

March 5, 1923.

Miss Stover. Your Honor told me to appear here today with reference to getting an order. While we could get a certified copy of the record, of course, we should have a copy of that order—I mean, your Honor could make a formal order, if desired.

The Court. Well, all I know is that the record shows what the situation was. There was a motion made by the counsel for the City of Hoboken, that the appeals be dismissed in those particular cases represented by Mr. Stover, on the ground that he had not complied with the law in serving a copy of his notice on the tax collector, wasn't that right?

Mr. Fallon. Yes, sir.

The Court. I granted the motion; that is all there is to it.

Miss Stover. Well, we would like a formal order. If we have to have a copy of all those records and minutes, it

would be quite a cumbersome matter, and as long as it could be put in quite a formal order—

The Court. Well, you can frame an order. I am not going to frame any order. It must be framed in accordance with the facts, however. The one you submitted the other day referred to a number of stipulations, and I don't know—

Miss Stover. Well, we crossed those out.

The Court. Well, I know nothing about those. All I know is that the affidavit shows that the order was not filed.

Miss Stover. Well, will your Honor sign an order showing that all the appeals were dismissed?

The Court. I will sign an order showing that these appeals were dismissed, on motion of counsel for the city.

Mr. Lichtenstein. Well, if the Court please, I think under the statute, all will have to be done in the same order.

The Court. Well, it is already in this case, because I have granted the motion to dismiss the appeals.

Mr. Fallon. My understanding is that it failed in some jurisdictional requisite, and consequently the Court has dismissed them.

The Court. Yes. Anything else?

Miss Stover. Well, we wish to certiorari.

The Court. You may certiorari anything you want.

Miss Stover. All right; we will draw up an order and present it to your Honor.

Mr. Wall. Your Honor, in the matter of the railroad company appeals; that is, the appeals of the New Jersey Junction and the New York State Railroad and Terminal Company, we have been in conference with counsel for the city, and we are engaged in preparing with them and will soon have completed, a set of figures as to which both sides agree and that would place in the form of stipulation

the facts about which there is no controversy, which would, of course, aid greatly in an easy disposition of the matter, and Mr. Clark is to see Mr. Allen on Wednesday, to complete those figures, and I think that, with the submission of those stipulations, when they are consummated, and a very short brief on the part of the railroad company, that will be all that we will want to do in the way of argument.

The Court. Yes.

Mr. Allen. As far as this is concerned, I am ready to argue the law today, as applicable to the railroad company.

The Court. Well, I wish you all would do that. I mean, I wish you all would brief it. It would be a great deal better, to my mind, to do it.

Mr. Allen. Well, the city is ready to argue on the law.

The Court. Well, I like to hear you gentlemen.

Mr. Allen. Well, we will complete our services today, but, as far as these figures are concerned, I will agree with Mr. Clark on Wednesday of this week as to them, so that they will come before you by whatever stipulation is agreed on. But, of course, as far as argument is concerned, or their desire to file a brief, why, of course, whatever your Honor wants to do about that—

Mr. Wall. We will file a brief by next Monday, if your Honor says so.

Mr. Fallon. Well, it is to be argued today, isn't it?

The Court. He says no.

Mr. Fallon. Well, we don't want to come back again.

The Court. He isn't going to argue, he is going to file a brief.

Mr. Wall. We only rely on that one case, where lands are not benefited, used by railroads, are not subject to assessment.

Discussion.

The Court. All right, next Monday I will have the brief of each.

Mr. Allen. Now, in the matter of the railroad company, by agreement, instead of having Morris Albert appear here today to testify, I am submitting the facts which may be—in the form of an affidavit which may be admitted in lieu of his testimony.

(Which affidavit is as follows:

"Morris Albert, of full age, being duly sworn, according to law, says that he resides at No. 635 Garden street, Hoboken, New Jersey, and is the treasurer of the New York Live Poultry Trucking Company; that said company occupies Lots 14, 15, 16 and 17, in Block No. 9, being the southwest corner of Marshall and First streets, at the intersection of Paterson avenue, in the City of Hoboken, N. J., and have their stable and garage on that corner. That said company owns its said stable but leases the ground from the New York Central Railroad Company.

"Deponent further says, that said New York Live Poultry Trucking Company also occupies the opposite corner of Marshall street and Paterson avenue, being the southeast corner, with a stable, and have occupied such stable on said southeast corner of Marshall street and Paterson avenue, for the past seventeen years.

"Deponent is familiar with the conditions of the old Paterson avenue sewer; that prior to the construction of the new Paterson avenue sewer, the old sewer was in very bad condition and waters flooded that neighborhood to such an extent that the stable of said company on said southeast corner of Marshall street and Paterson avenue was flooded most of the time.

"Deponent further says that said New York Live Poultry Trucking Company pays the city taxes for said

Discussion.

Lots 14, 15, 16 and 17 in Block 9, under its lease and agreement with said railroad company.

(Signed) Morris Albert.

Sworn and subscribed, etc., before Morten N. Mortensen, Notary Public of New Jersey.)

The purpose of my proof is to show that it is incorrect by the testimony of their experts, that they receive no benefit.

The Court. You can agree on those?

Mr. Stallman. Oh, well, we admit that he would so testify as to that if he went on. We waive any objection to the informality of the proof.

Mr. Allen. Now, then, they have taken an appeal on a triangular plot down here, and the testimony was that there was a blacksmith shop or something on it.

The Court. Oh, yes, I remember that.

Mr. Allen. And Mr. Ryer submitted evidence that, in his opinion, there has been no enhancement in value; he did not discuss benefits, but simply said there was no enhancement in value. There is a blacksmith shop there, owned by a man by the name of Welsh, as a tenant of that land, and he pays the Morris & Essex Railroad Company, he pays a ground rent of seventy-two dollars a year.

Mr. Stallman. There is a shanty there.

Mr. Allen. No, he has got a home there, and right alongside of it is this blacksmith shop.

Mr. Stallman. Right on the next adjoining—

Mr. Allen. Well, there is some kind of a shed there.

Mr. Stallman. Well, the shack you are speaking of, is a little house he lives in. Here is the blacksmith shop here. Here is his house, on Newark street.

Mr. Allen. Well, it is stipulated that this affidavit may be used in lieu of his evidence.

Discussion.

(Which reads as follows:

"Eugene Welsh, of full age, being duly sworn according to law, says that he and his family live in the building known as 657 Newark street, Hoboken, N. J., which building is located upon a triangular plot of ground known as Lots 1 to 8 in Block 3; that deponent owns said house and pays the Morris and Essex Railroad Company a ground rent of $72.00 per year.

(Signed) Eugene Welsh."

Sworn and subscribed, etc., March 2, 1923, before Morten N. Mortensen, Notary Public.)

Mr. Stallman. The only objection I have to the statement in the affidavit is that there is a triangular plot of land—

Mr. Allen. No, he owns the building on that lot.

Mr. Stallman. Because Lots 1 to 8 run clear down here to the railroad. He hardly could occupy the tracks, on the land known as Lots 1 to 8.

Mr. Allen. No, he owns the buildings on that triangular plot.

Mr. Stallman. Well, then, it is part of those lots.

Mr. Allen. The purpose of that, if your Honor please, is that we submit proof to show that this land is not used for railroad purposes.

The Court. Yes, sir.

Mr. Allen. Then there was a classification made of the different appeals, of the number of appeals that were taken in these various assessment matters, and there is therefore now the stipulation between Mr. Lichtenstein and myself that the city clerk would testify to that statement as to the number of property owners who appealed, and the number of property owners who were affected by the assessments, who happened to be owners.

Discussion.

(Which tabulation reads as follows:

"Seventh, Eleventh and Fifteenth street sewers,
288 different property owners were affected.
91 different property owners appealed.

197 different property owners did not appeal.

"Monroe street, Eighth to Ninth streets, etc.,
72 different property owners were affected.
35 different property owners appealed.

37 different property owners did not appeal.

"Paterson avenue sewer and Harrison street improvement, etc.,
109 different property owners were affected.
35 different property owners appealed.

74 different property owners did not appeal.

"Grand street, Eleventh to Thirteenth street; Twelfth street, Clinton to Adams street, etc.,
15 different property owners were affected.
9 different property owners appealed.

6 different property owners did not appeal.

"Jefferson street, Eighth to Thirteenth street, etc.,
19 different property owners were affected.
10 different property owners appealed.

9 different property owners did not appeal.

"Newark street sewer, etc.,
114 different property owners were affected.
13 different property owners appealed.

101 different property owners did not appeal.")

Discussion.

(Discussion by Mr. Stallman, Mr. Fallon and Mr. Allen on the triangular plot.)

The Court. I just made that suggestion, Mr. Allen, being such a small amount, when we are dealing with millions, that you could possibly stipulate. If you want to file a memorandum on it, you may do so.

Mr. Stallman. All right.

The Court. And the city will cover that, too?

Mr. Allen. Yes.

(Discussion.)

The Court. All right, you need not take the argument, Mr. Cooper; there is no use lumbering up the record.

(Argument for balance of the day.)

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WRIT OF CERTIORARI.

NEW JERSEY, to wit:

(L. S.)

The State of New Jersey to John J. McGovern, Clerk of the Court of Common Pleas of the County of Hudson, GREETING:

We being willing, for certain reasons, to be certified of a certain determination and order of the Hudson County Court of Common Pleas, made by Judge James W. McCarthy on March 31, 1923, that the assessments for benefits conferred by reason of:

The construction of the Seventh, Eleventh and Fifteenth Street Sewerage Systems,

(which assessments were confirmed by the Board of Commissioners of the City of Hoboken, December 30, 1921) upon the several parcels of land and real estate particularly set forth in the schedule annexed to and made a part of said determination and order, are not just and fair assessments and that the assessments upon each and every parcel of land and real estate set forth in the said annexed schedule be corrected to the respective sums set forth and shown in said schedule, together with said schedule.

We command you, that you send under your seal to our New Jersey Supreme Court at Trenton, on the 18th day of May next, the assessments for benefits conferred by reason of:

The construction of the Seventh, Eleventh and Fifteenth Street Sewerage Systems,

confirmed by the Board of Commissioners of the City of Hoboken, December 30, 1921; the notices of appeal to the Hudson County Court of Common Pleas from said assessments; the evidence and exhibits before said Court on appeal and review of said assessments; the final determination and order of the Court correcting or cancel-

ing said assessments, together with all proceedings and matters touching and concerning the same, as they remain before you or in your custody or under your control, together with this writ, that therein may be done what, of right and according to the laws of this State, should be done.

WITNESS, William S. Gummere, Esquire, Chief Justice of our Supreme Court, this first day of May, nineteen hundred and twenty-three.

EDWARD J. KELLEHER,
Clerk.

JOHN J. FALLON and
HORACE L. ALLEN,
Attorneys of Prosecutor.

(Endorsed):

NEW JERSEY SUPREME COURT.

THE MAYOR AND COUNCIL OF THE CITY OF HOBOKEN,

Prosecutor,

vs.

REBECCA BABBITT, *et als.*,

Defendants.

WRIT OF CERTIORARI.

Returnable 1923

JOHN J. FALLON & HORACE L. ALLEN,
Attorneys.

I allow the within writ; let it be sealed.
Dated April 28, 1923.

C. W. PARKER,
Justice of the Supreme Court.

Notice of application for this writ having been duly given and counsel for the City having stated the grounds of the application and the facts supporting same, the respondents, in open court, waive formal affidavit.

LICHTENSTEIN & LICHTENSTEIN,
Attorneys for Respondents.

WRIT OF CERTIORARI.

NEW JERSEY, to wit:

The State of New Jersey to John J. McGovern, Clerk of the Court of Common Pleas of the County of Hudson, GREETING:

(L. S.)

We being willing, for certain reasons, to be certified of a certain determination and order of the Hudson County Court of Common Pleas, made by Judge James W. McCarthy on March 31, 1923, that the assessments for benefits conferred by reason of:

> The grading, paving and improving of Monroe Street, from Eighth to Ninth Streets; Grand Street, from Eighth to Ninth Streets; Tenth to Eleventh Streets and from Thirteenth to Fifteenth Streets; Sixth Street, from Jackson to Monroe Streets; Ninth Street, from Monroe to Adams Streets; Tenth Street, from Madison to Jefferson Streets; Twelfth Street, from Monroe to Adams Streets; Madison Street, from Thirteenth to Fourteenth Streets; Jefferson Street, from Thirteenth to Fifteenth Streets; Adams Street, from about 250 feet south of Eleventh Street north to Fifteenth Street; Fourteenth Street, from Madison to Clinton Streets,

(which assessments were confirmed by the Board of Commissioners of the City of Hoboken, December 30, 1921) upon the several parcels of land and real estate particularly set forth in the schedule annexed to and made a part of said determination and order, are not just and fair assessments and that the assessments upon each and every parcel of land and real estate set forth in the said annexed schedule be corrected to the respective sums set forth and shown in said schedule, together with said schedule.

Writ of Certiorari (Monroe Street, etc.).

We command you, that you send under your seal to our New Jersey Supreme Court at Trenton, on the 18th day of May next, the assessments for benefits conferred by reason of:

> The grading, paving and improving of Monroe Street, from Eighth to Ninth Streets; Grand Street, from Eighth to Ninth Streets; Tenth to Eleventh Streets and from Thirteenth to Fifteenth Streets; Sixth Street, from Jackson to Monroe Streets; Ninth Street, from Monroe to Adams Streets; Tenth Street, from Madison to Jefferson Streets; Twelfth Street, from Monroe to Adams Streets; Madison Street, from Thirteenth to Fourteenth Streets; Jefferson Street, from Thirteenth to Fifteenth Streets; Adams Street, from about 250 feet south of Eleventh Street north to Fifteenth Street; Fourteenth Street, from Madison to Clinton Streets,

confirmed by the Board of Commissioners of the City of Hoboken, December 30, 1921; the notices of appeal to the Hudson County Court of Common Pleas from said assessments; the evidence and exhibits before said Court on appeal and review of said assessments; the final determination and order of the Court correcting or canceling said assessments, together with all proceedings and matters touching and concerning the same, as they remain before you or in your custody or under your control, together with this writ, that therein may be done what, of right and according to the laws of this State, should be done.

Witness, William S. Gummere, Esquire, Chief Justice of our Supreme Court, this first day of May, nineteen hundred and twenty-three.

EDWARD J. KELLEHER,
Clerk.

John J. Fallon and
Horace L. Allen,
Attorneys of Prosecutor.

Writ of Certiorari (Monroe Street, etc.).

(Endorsed):

NEW JERSEY SUPREME COURT.

THE MAYOR AND COUNCIL OF THE CITY OF HOBOKEN,

Prosecutor,

vs.

BARR, THAW & FRASER, *et als.*,

Defendants.

WRIT OF CERTIORARI.

Returnable 1923

JOHN J. FALLON & HORACE L. ALLEN,
Attorneys.

I allow the within writ; let it be sealed.

Dated April 28, 1923.

C. W. PARKER,
Justice of the Supreme Court.

Notice of application for this writ having been duly given and counsel for the City having stated the grounds of the application and the facts supporting same, the respondents, in open court, waive formal affidavit.

LICHTENSTEIN & LICHTENSTEIN,
Attorneys for Respondents.

WRIT OF CERTIORARI.

NEW JERSEY, to wit:

The State of New Jersey to John J. McGovern, Clerk of the Court of Common Pleas of the County of Hudson, (L. S.) GREETING:

We being willing, for certain reasons, to be certified of a certain determination and order of the Hudson County Court of Common Pleas, made by Judge James W. McCarthy on March 31, 1923, that the assessments for benefits conferred by reason of:

> The construction of sewers and appurtenances in Paterson Avenue, from Ferry Street to about 100 feet west of Marshall Street, and Harrison Street from Ferry to First Streets; and for the grading, paving and improving of Harrison Street, from Ferry to First Streets; Second Street, from Jackson to Harrison Streets; Third Street, from Monroe to Jackson Streets; Clinton Street, from Twelfth to Fifteenth Streets; Fifteenth Street, from Willow Avenue west to the City Line; Madison Street, from Ninth to Thirteenth Streets; and Jackson Street, from Fifth to Seventh Streets,

(which assessments were confirmed by the Board of Commissioners of the City of Hoboken, December 30, 1921) upon the several parcels of land and real estate particularly set forth in the schedule annexed to and made a part of said determination and order, are not just and fair assessments and that the assessments upon each and every parcel of land and real estate set forth in the said annexed schedule be corrected to the respective sums set forth and shown in said schedule, together with said schedule.

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day of May next, the assessments for benefits conferred by reason of:

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confirmed by the Board of Commissioners of the City of Hoboken, December 30, 1921; the notices of appeal to the Hudson County Court of Common Pleas from said assessments; the evidence and exhibits before said Court on appeal and review of said assessments; the final determination and order of the Court correcting or canceling said assessments, together with all proceedings and matters touching and concerning the same, as they remain before you or in your custody or under your control, together with this writ, that therein may be done what, of right and according to the laws of this State, should be done.

WITNESS, William S. Gummere, Esquire, Chief Justice of our Supreme Court, this first day of May, nineteen hundred and twenty-three.

EDWARD J. KELLEHER,
Clerk.

JOHN J. FALLON and
HORACE L. ALLEN,
Attorneys of Prosecutor.

Writ of Certiorari (Paterson Avenue, etc.).

(Endorsed):

NEW JERSEY SUPREME COURT.

THE MAYOR AND COUNCIL OF THE CITY OF HOBOKEN,

Prosecutor,

vs.

GEORGE RUSSELL, *et als.*,

Defendants.

WRIT OF CERTIORARI.

Returnable 1923

JOHN J. FALLON & HORACE L. ALLEN,
Attorneys.

I allow the within writ; let it be sealed.

Dated April 28, 1923.

C. W. PARKER,
Justice of the Supreme Court.

Notice of application of this writ having been duly given and counsel for the City having stated the grounds of the application and the facts supporting same, the respondents, in open court, waive formal affidavit.

LICHTENSTEIN & LICHTENSTEIN,
Attorneys for Respondents.

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(L. S.)

We being willing, for certain reasons, to be certified of a certain determination and order of the Hudson County Court of Common Pleas, made by Judge James W. McCarthy on March 31, 1923, that the assessments for benefits conferred by reason of:

The grading, paving and improvement of Jefferson Street, from Eighth to Thirteenth Streets.

(which assessments were confirmed by the Board of Commissioners of the City of Hoboken, December 30, 1921) upon the several parcels of land and real estate particularly set forth in the schedule annexed to and made a part of said determination and order, are not just and fair assessments and that the assessments upon each and every parcel of land and real estate set forth in the said annexed schedule be corrected to the respective sums set forth and shown in said schedule, together with said schedule.

We command you, that you send under your seal to our New Jersey Supreme Court at Trenton, on the 18th day of May next, the assessments for benefits conferred by reason of:

The grading, paving and improvement of Jefferson Street, from Eighth to Thirteenth Streets.

confirmed by the Board of Commissioners of the City of Hoboken, December 30, 1921; the notices of appeal to the Hudson County Court of Common Pleas from said assessments; the evidence and exhibits before said Court on appeal and review of said assessments; the final determination and order of the Court correcting or cancel-

ing said assessments, together with all proceedings and matters touching and concerning the same, as they remain before you or in your custody or under your control, together with this writ, that therein may be done what, of right and according to the laws of this State, should be done.

WITNESS, William S. Gummere, Esquire, Chief Justice of our Supreme Court, this first day of May, nineteen hundred and twenty-three.

EDWARD J. KELLEHER,
Clerk.

JOHN J. FALLON and
HORACE L. ALLEN,
Attorneys of Prosecutor.

(Endorsed):

NEW JERSEY SUPREME COURT.

THE MAYOR AND COUNCIL OF THE CITY OF HOBOKEN,
Prosecutor,
vs.
KEUFFEL & ESSER CO., *et als.*,
Defendants.

WRIT OF CERTIORARI.
Returnable 1923

JOHN J. FALLON & HORACE L. ALLEN,
Attorneys.

I allow the within writ; let it be sealed.
Dated April 28, 1923.

C. W. PARKER,
Justice of the Supreme Court.

Notice of application of this writ having been duly given and counsel for the City having stated the grounds of the application and the facts supporting same, the respondents, in open court, waive formal affidavit.

LICHTENSTEIN & LICHTENSTEIN,
Attorneys for Respondents.

WRIT OF CERTIORARI.

NEW JERSEY, to wit:

The State of New Jersey to John J. McGovern, Clerk of the Court of Common Pleas of the County of Hudson, GREETING:

(L. S.)

We being willing, for certain reasons, to be certified of a certain determination and order of the Hudson County Court of Common Pleas, made by Judge James W. McCarthy on March 31, 1923, that the assessments for benefits conferred by reason of:

> The construction of sewers and appurtenances in Newark Street, from Willow Avenue to Adams Street; Newark Street, from Jefferson Street west to the City Line, and Adams Street, from Newark Street to Second Street,

(which assessments were confirmed by the Board of Commissioners of the City of Hoboken, December 30, 1921) upon the several parcels of land and real estate particularly set forth in the schedule annexed to and made a part of said determination and order, are not just and fair assessments and that the assessments upon each and every parcel of land and real estate set forth in the said annexed schedule be corrected to the respective sums set forth and shown in said schedule, together with said schedule.

We command you, that you send under your seal to our New Jersey Supreme Court at Trenton, on the 18th day of May next, the assessments for benefits conferred by reason of:

> The construction of sewers and appurtenances in Newark Street, from Willow Avenue to Adams Street; Newark Street, from Jefferson Street west to the City Line, and Adams Street, from Newark Street to Second Street,

confirmed by the Board of Commissioners of the City of Hoboken, December 30, 1921; the notices of appeal to the Hudson County Court of Common Pleas from said assessments; the evidence and exhibits before said Court on appeal and review of said assessments; the final determination and order of the Court correcting or canceling said assessments, together with all proceedings and matters touching and concerning the same, as they remain before you or in your custody or under your control, together with this writ, that therein may be done what, of right and according to the laws of this State, should be done.

WITNESS, William S. Gummere, Esquire, Chief Justice of our Supreme Court, this first day of May, nineteen hundred and twenty-three.

EDWARD J. KELLEHER,
Clerk.

JOHN J. FALLON and
HORACE L. ALLEN,
Attorneys of Prosecutor.

(Endorsed):

NEW JERSEY SUPREME COURT.

THE MAYOR AND COUNCIL OF THE CITY OF HOBOKEN,
Prosecutor,
vs.
HARRIS GREENBERG, *et als.*,
Defendants.

WRIT OF CERTIORARI.
Returnable 1923

JOHN J. FALLON & HORACE L. ALLEN,
Attorneys.

I allow the within writ; let it be sealed.

Dated April 28, 1923.

C. W. PARKER,
Justice of the Supreme Court.

Notice of application for this writ having been duly given and counsel for the City having stated the grounds of the application and the facts supporting same, the respondents, in open court, waive formal affidavit.

LICHTENSTEIN & LICHTENSTEIN,
Attorneys for Respondents.

WRIT OF CERTIORARI.

NEW JERSEY, to wit:

The State of New Jersey to John J. McGovern, Clerk of the Court of Common Pleas of the County of Hudson, GREETING:

(L. S.)

We being willing, for certain reasons, to be certified of a certain determination and order of the Hudson County Court of Common Pleas, made by Judge James W. McCarthy on March 31, 1923, that the assessments for benefits conferred by reason of:

> The grading, paving and improving of Grand Street, from Eleventh Street to Thirteenth Street, and Twelfth Street, from Clinton Street to Adams Street,

(which assessments were confirmed by the Board of Commissioners of the City of Hoboken, December 30, 1921) upon the several parcels of land and real estate particularly set forth in the schedule annexed to and made a part of said determination and order, are not just and fair assessments and that the assessments upon each and every parcel of land and real estate set forth in the said annexed schedule be corrected to the respective sums set forth and shown in said schedule, together with said schedule.

We command you, that you send under your seal to our New Jersey Supreme Court at Trenton, on the 18th day of May next, the assessments for benefits conferred by reason of:

> The grading, paving and improving of Grand Street, from Eleventh Street to Thirteenth Street, and Twelfth Street, from Clinton Street to Adams Street,

confirmed by the Board of Commissioners of the City of Hoboken, December 30, 1921; the notices of appeal to the Hudson County Court of Common Pleas from said assessments; the evidence and exhibits before said Court on appeal and review of said assessments; the final determination and order of the Court correcting or canceling said assessments, together with all proceedings and matters touching and concerning the same, as they remain before you or in your custody or under your control, together with this writ, that therein may be done what, of right and according to the laws of this State, should be done.

WITNESS, William S. Gummere, Esquire, Chief Justice of our Supreme Court, this first day of May, nineteen hundred and twenty-three.

EDWARD J. KELLEHER,
Clerk.

JOHN J. FALLON and
HORACE L. ALLEN,
Attorneys of Prosecutor.

Writ of Certiorari (Grand Street, etc.).

(Endorsed):

NEW JERSEY SUPREME COURT.

THE MAYOR AND COUNCIL OF THE CITY OF HOBOKEN,

Prosecutor,

vs.

F. FERGUSON SONS, *et als.*,

Defendants.

WRIT OF CERTIORARI.

Returnable 1923

JOHN J. FALLON & HORACE L. ALLEN,
Attorneys.

I allow the within writ; let it be sealed.

Dated April 28, 1923.

C. W. PARKER,
Justice of the Supreme Court.

Notice of application of this writ having been duly given and counsel for the City having stated the grounds of the application and the facts supporting the application, the respondents, in open court, waive formal affidavit.

LICHTENSTEIN & LICHTENSTEIN,
Attorneys for Respondents.

Return.

RETURN OF JOHN J. McGOVERN, Clerk of the Court of Common Pleas of the County of Hudson.

NEW JERSEY SUPREME COURT.

The Mayor and Council of the City of Hoboken. *Prosecutor,*

vs.

Rebecca Babbitt, *et als.*, *Defendants.*

Same Prosecutor,

vs.

Barr, Thaw & Fraser, *et als.*, *Defendants.*

Same Prosecutor,

vs.

George Russell, *et als.*, *Defendants.*

Same Prosecutor,

vs.

Keuffel & Esser Co., *et als.*, *Defendants.*

Same Prosecutor,

vs.

Harris Greenberg, *et als.*, *Defendants.*

Same Prosecutor,

vs.

F. Ferguson Sons, *et als.*, *Defendants.*

On Certiorari.

RETURN TO WRITS.

To the Chief Justice and Associate Justices of the Supreme Court of the State of New Jersey:

I, John J. McGovern, Clerk of the Court of Common Pleas of the County of Hudson, complying with the commands of the writs of certiorari hereto attached, and for my return thereto, do certify as follows:

HUDSON COUNTY COURT OF COMMON PLEAS.

In the matter of the appeals from the assessments for benefits conferred upon real estate by reason of the construction of the Seventh, Eleventh and Fifteenth Street sewerage systems, which assessments were confirmed by the Board of Commissioners of the City of Hoboken, December 30, 1921.	*On Appeal.* *Order Correcting Assessments, Etc.*

ORDER CORRECTING ASSESSMENTS, ETC.

The appeals in the above matter having been duly brought on for hearing before this Court in accordance with the form of the statute in such case made and provided, and the Court having heard and considered the evidence and proofs presented on behalf of all parties in interest, and the arguments of counsel for the respective parties, and being of the opinion and having determined that the assessments, upon the several parcels of land and real estate particularly set out in the schedule hereto annexed and in all things made a part hereof, are not just and fair assessments, and that an order should be made correcting the same;

It Is, on this 31st day of March, 1923, on motion made by the attorneys and counsel for the respective appellants, Ordered, that the assessments upon each and every parcel of land and real estate set out in the said annexed schedule shall be, and they are, hereby, corrected to the respective sums set forth and shown in the said schedule.

JAMES W. McCARTHY,
Judge.

John J. McGovern,
(seal) *Clerk.*

Order Correcting Assessments (Seventh Street, etc.).

Block No.	Lot No.	Total Lots	Owner or Party to Whom Assessed	Sewers Per Lot	Sewers Total
65	1 to 34	34	Rebecca Babbitt	$300.	$10,200.
66	6		Michael LaSaie		300.
	12		Francisco Longo		300.
	13		Giuseppe Lisa		300.
	14		Joseph Lisa		300.
	16		Antonio Damoni		300.
73	1 to 34	34	Hoboken Manufacturers' Railroad Co.	300.	10,200.
74	3 to 6	4	Elvira Marchiony	300.	1,200.
64	18 to 34	17	Hoboken Manufacturers' Railroad Co.	300.	5,100.
	1		" " " "		200.
	2		" " " "		200.
	3		" " " "		200.
	4		" " " "		200.
	5		" " " "		200.
	9		" " " "		200.
	10		" " " "		200.
	11		" " " "		190.
	12		" " " "		170.
	13		" " " "		150.
	14		" " " "		130.
	15		" " " "		110.
	16		" " " "		90.
	17		" " " "		70.
81	1 to 17	17	Ferguson Brothers Manufacturing Co.	300.	5,100.
	18 to 34	17	" " " "	162.50	2,762.50
82	14 to 17	4	Margareta Guarneri	162.50	650.
	18 to 26	9	Frommel Realty Co.	162.50	1,462.50
	33		Mrs. Harry Muller		162.50
	34		" " "		162.50
87	1 to 32	32	Ferguson Brothers Manufacturing Co.	300.	9,600.
88	1 to 16	16	George H. Coster	300.	4,800.
	17 to 20	4	Joseph San Fillippo	162.50	650.
	21 to 24	4	James Ferreri	162.50	650.
80	9		Hoboken Manufacturers' Railroad Co.		150.
	26 to 34	9	" " " "	300.	2,700.
86	1		" " " "		378.
	2		" " " "		363.
	3		" " " "		339.
	4		" " " "		321.
	5		" " " "		306.
	6		" " " "		297.
	7		" " " "		288.
	8		" " " "		279.
	9		" " " "		267.
	10		" " " "		258.
	11		" " " "		255.
	12		" " " "		243.
	13		" " " "		238.
	14		" " " "		211.80
	15		" " " "		204.
	16		" " " "		189.
83	9 to 13	5	The Cravenette Co., U. S. A.	162.50	812.50
	14 to 17	4	Frommel Realty Co.	300.	1,200.
	18 to 21	4	Belle Kaufman	162.50	650.
84	20 to 24	5	William Harting	162.50	812.50
85	7		Giuseppe Lisa		162.50

Block No.	Lot No.	Total Lots	Owner or Party to Whom Assessed	Sewers Per Lot	Sewers Total
85	14 to 17	4	Cooper Hewitt Co.	$162.50	$ 650.
	18 to 24		" " "	162.50	1,137.50
89	1 to 16	16	Henry Ferguson	162.50	2,600.
	17 to 21	5	Keuffel & Esser Co.	300.	1,500.
	22 to 26	5	Charles Monbrun	300.	1,500.
	27 to 30	4	Hoboken Realty Co.	300.	1,200.
91	1 to 4	4	George H. Coster	162.50	650.
	5 to 17	13	Cooper Hewitt Co.	162.50	2,112.50
	18 to 34	17	Hoboken Manufacturers' Railroad Co.	300.	5,100.
93	1 to 32	32	" " " "	300.	9,600.
94	1 to 32	32	" " " "	300.	9,600.
95	1 to 3	3	John J. McCarthy	300.	900.
	6		Hoboken Manufacturers' Railroad Co.		300.
	7		" " " "		300.
	8		Theodore Hochbaum		300.
	9		Hoboken Manufacturers' Railroad Co.		300.
	25		Theodore Hochbaum		300.
	12		Frommel Realty Co.		300.
	14 to 16	3	Christopher Traeger	300.	900.
	17 to 20	4	Murray & Matheson	300.	1,200.
	21 to 24	4	George H. Coster	300.	1,200.
	26 to 27	2	Hoboken Manufacturers' Railroad Co.	300.	600.
96	1 to 4	4	Josephine Maison	300.	1,200.
	6 to 8	3	Hoboken Manufacturers' Railroad Co.	300.	900.
	25		Hoboken Land & Improvement Co.		200.
	26 to 31	6	Hoboken Manufacturers' Railroad Co.	200.	1,200.
	32	1	" " " "		300.
98	1 to 16	16	" " " "	300.	4,800.
	25 to 32	8	" " " "	300.	2,400.
98	21 to 24	4	George H. Coster	300.	1,200.
	17 to 20	4	Frommel Realty Co.	300.	1,200.
99	1 to 12	12	William C. Farr	300.	3,600.
	21 to 31	11	Farr Trucking Co.	300.	3,300.
	32		Frommel Realty Co.		300.
100	9 to 18	10	" " "	300.	3,000.
	21 to 24	4	" " "	300.	1,200.
	19 to 20	2	Lewis Hengstier	300.	600.
97	17 to 32	16	Hoboken Manufacturers' Railroad Co.	300.	4,800.
	1		" " " "		300.
	2		" " " "		200.
	3		" " " "		200.
	4		" " " "		200.
	5		" " " "		200.
152	2 to 7		Bowling Green Storage & Van Co.	162.50	812.50
153	1 to 6	13	Federal Metal Bed Co.	300.	3,900.
	1 to 6	13	" " " "	162.50	2,112.50
	4		Hoboken Land & Improvement Co.	300.	1,200.
	7		" " " " "	162.50	650.
159	18		" " " " "		182.
	1a		" " " " "		279.50
	1b		" " " " "		247.
	1c		Richard Stevens		273.
160	15		Hoboken Land & Improvement Co.		1,261.
	15a		" " " " "		305.50
161	36		Charles Netz		224.25
	35		Fall Realty Co.		224.25
	34		" " "		224.25

Order Correcting Assessments (Seventh Street, etc.).

Block No.	Lot No.	Total Lots	Owner or Party to Whom Assessed	Per Lot	Sewers Total
161	33		Ernest W. Wallace		$ 224.25
	32		" " "		224.25
	31		" " "		224.25
	30		" " "		224.25
	29		Fall Realty Co.		224.25
	28		" " "		224.25
	27		" " "		224.25
	26		" " "		224.25
162	1a		Hoboken Land & Improvement Co.		622.70
	1b		" " " " "		573.30
	1		Ayvard Manufacturing Co.		372.13
155	1 & 2		Autographic Register Co.		487.50
	3 & 5		Hoboken Land & Improvement Co.		812.50
	1 & 2		Autographic Register Co.		900.
	19 to 22		Hoboken Land & Improvement Co.		1,800.
150	1		White Metal Manufacturing Co.		1,800.
	3		" " " "		1,800.
	1a		Button Machinery Co.		1,512.
	2		" " "		1,512.
102	1 to 16	16	Hoboken Manufacturers' Railroad Co.	300.	4,800.
	17 to 24	8	" " " "	300.	2,400.
103	1 to 3	3	Hoboken Development Co.	300.	900.
	4		Emil Eckert		300.
	5 to 8		Frommel Realty Co.		1,200.
	9 to 12	4	H. L. Johnstone	300.	1,200.
	13 to 16	4	Fuel Products Corp.	300.	1,200.
	17 to 24	8	Hinde & Dausch Paper Co.	300.	2,400.
	25		Frommel Realty Co.		300.
	26		" " "		300.
	30 to 32	3	Hoboken Development Co.	300.	900.
104	1 to 16	16	" " "	300.	4,800.
	21 to 32	12	" " "	300.	3,600.
106	1 to 16	16	Gatti McQuade Co.	300.	4,800.
	17 to 32	16	Hoboken Manufacturers' Railroad Co.	300.	4,800.
107	3 to 16	14	" " " "	300.	4,200.
	17 to 32	16	" " " "	300.	4,800.
108	1 to 8	8	Hinde & Dausche Paper Co.	300.	2,400.
	9 to 16	8	Hoboken Manufacturers' Railroad Co.	300.	2,400.
	22 to 25	4	Palmer Campbell	300.	1,200.
151	1		F. Ferguson & Son		3,882.96
	1a		" " " "	300.	1,200.
	1b		" " " "		1,476.
	2		Barbara King		600.
	3		William Wilson		1,200.
	7 to 9	3	Ayvard Manufacturing Co.	300.	900.
156	17		" " "		300.
	18		" " "		300.
	1		William Hunter		720.
	1b		F. Ferguson & Son		2,100.
	9		William Hunter		162.50
	8		" "		162.50
	2 to 7	6	F. Ferguson & Son	162.50	975.
109	2 to 5	4	Hoboken Land & Improvement Co.	300.	1,200.
	6		John H. Lawrence		300.
	1		Ohio Chemical & Manufacturing Co.	300.	1,200.
	14 to 21	8	John H. Lawrence	300.	2,400.

Block No.	Lot No.	Total Lots	Owner or Party to Whom Assessed	Sewers Per Lot	Total
110			Hudson County Gas Co.	$300.	$7,200.
164	1		Jesse E. Matheson		1,300.32
	1		Chauncey F. Matheson		2,088.
111	23 to 32		Hoboken Manufacturers' Railroad Co.	300.	3,000.
112	1 to 32	32	James Fagan	300.	9,600.
113	1 to 16	16	Hoboken Manufacturers' Railroad Co.	300.	4,800.
	17 to 22	6	" " " "	300.	1,800.
	23 to 32	10	Barr, Thaw & Frazer	300.	3,000.
118	3		Hudson County Railroad		380.
	4		" " "		370.
	5		" " "		360.
	6		" " "		345.
	7		" " "		328.
	8		" " "		308.
	9		" " "		290.
	10 to 12	3	" " "		762.
119	3 to 15	13	Hoboken Realty Co.	300.	3,900.
	18 to 30	13	" " "	300.	3,900.
120	3 to 15	13	Columbia Trust Co.	300.	3,900.
	18 to 26	9	Caroline A. Cabot	300.	2,700.
	29 to 30	Front	Hoboken Manufacturers' Railroad Co.		300.
114	1 to 10	10	Barr, Thaw & Frazer	300.	3,000.
	14 to 15		William Siemers		450.
	26 to 33	8	J. & W. Stanley	300.	2,400.
115	1 to 8	8	Fischer Sweeney Bronze Company	300.	2,400.
	20 to 24	5	George Russell	300.	1,500.
	25 to 31	7	Fischer Sweeney Bronze Company	300.	2,100.
116		32	Hudson County Gas Co.		9,600.
121	3 to 7	5	Hoboken Manufacturers' Railroad Co.	300.	1,500.
	8 to 11	4	George D. Baldwin	300.	1,200.
	12 to 15	4	Ebbecke Furniture Co.	300.	1,200.
	18 to 21	4	" " "	300.	1,200.
	22		M. & W. Wilson		300.
	26 to 28	3	Hoboken Manufacturers' Railroad Co.	300.	900.
	29 to 30	Front	" " " "		300.
122	6 to 8	3	" " " "	300.	900.
	25 to 28	4	" " " "	300.	1,200.
123	5 to 9	5	" " " "	300.	1,500.
	15		George Soburg		300.
	23 to 25	3	The P. Gratale Trucking Co.	300.	960.
	20 to 22	3	" " " " "	300.	840.
	26 to 28	3	Hoboken Manufacturers' Railroad Co.	300.	900.
128	1 to 32	32	N. Y. Switch & Crossing Co.	300.	9,600.
129	1		Frommel Realty Co.		300.
	3		John Kudlich		300.
	4 to 7	4	Columbia Trust Co.	300.	1,200.
	9 to 10	2	Hoboken Realty Co.	300.	600.
	11 to 12	2	John Kudlich	300.	600.
	17 to 32	16	Thomas & Jane M. Rae	300.	4,800.
130	1 to 5	5	George W. Travers Co.	300.	1,500.
	9 to 16	8	Hoboken Land & Improvement Co.	300.	2,400.
	17 to 20	4	Hoboken Manufacturers' Railroad Co.	300.	1,200.
	21 to 24	4	Frommel Realty Co.	300.	1,200.
	25 to 27	3	John Cabot	300.	900.
	28 to 32	5	George W. Travers Co.	300.	1,500.
137	1 to 2	2	Louis J. Mayer	300.	600.

Order Correcting Assessments (Seventh Street, etc.).

Block No.	Lot No.	Total Lots	Owner or Party to Whom Assessed	Sewers Per Lot	Sewers Total
137	5 to 8	4	Louis J. Mayer	$300.	$1,200.
	25 to 32	8	Sylvester J. Eastwood	300.	2,400.
138	1 to 11	11	Lawson & McMurray	300.	3,300.
	18		Hoboken Land & Improvement Co.		19.50
	19 to 20	2	Cornelia B. Sanford	300.	600.
	21 to 32	12	Lawson & McMurray	300.	3,600.
136	1		N. Y. Switch & Crossing Co.		300.
	2		" " " " "		300.
	24		Carl A. Burhorn		300.
	25		Clarence H. McQueen		300.
	26		" " "		300.
	32		Frommel Realty Co.		300.
131	1 to 9	9	Joel H. Woodman	300.	2,700.
	17 to 22	6	Hoboken Land & Improvement Co.	300.	1,800.
	23 to 32	10	Joel H. Woodman	300.	3,000.
133	3		Carmine Hassett		300.
	6 to 12	7	J. Grief & Joseph Baris	300.	2,100.
134	17 to 30		Elevator Supply Co.		4,200.
140	1 to 32	30	Lawson & McMurray	300.	9,000.
141	1 to 8	8	Hoboken Land & Improvement Co.	300.	2,400.
	12 to 15	4	" " " " "	300.	1,200.
256	1		Consumers Ice Co.		2,130.
	3		Hoboken Land & Improvement Co.		1,164.
145	7 to 8	2	Lehigh Coal & Supply Co.	300.	600.
	9		" " " "		450.
	17		" " " " "		300.
	18		" " " " "		300.
146	3		" " " " "		Nothing
125	3		Hoboken Land & Improvement Co.		1,782.
	4		Hoboken Manufacturers' Railroad Co.		546.
	7		Thomas Henry		696.
	9		Hoboken Land & Improvement Co.		1,788.
	8		Hoboken Manufacturers' Railroad Co.		540.
126	2a	Front	" " " "		420.
66	1		Joseph Accolese		162.50
	5		" "		300.
114	20 to 23	4	Henry Cordts	300.	1,200.

Block No.	Lot No.	Owner or Party to Whom Assessed	Sewer	Total
72	1	New Jersey Junction R. R. Co.	$315.	$315.
"	2	do	285.	285.
"	3	do	255.	255.
"	4	do	225.	225.
"	5	do	195.	195.
"	6	do	159.	159.
"	7	do	129.	129.
"	8	do	90.	90.
80	10 to 17 inc.	do	882.	882.
"	18	do	300.	300.
"	19	do	300.	300.
"	20	do	300.	300.
"	21	do	300.	300.
"	22	do	300.	300.
"	23	do	300.	300.
"	24	do	300.	300.
"	25	do	300.	300.
92	1	do	135.	135.
"	2	do	120.	120.
"	3	do	114.	114.
"	4	do	105.	105.
"	5	do	93.	93.
"	6	do	84.	84.
"	7	do	75.	75.
"	8	do	63.	63.
"	9	do	54.	54.
"	10	do	36.	36.
137	15	do	300.	300.
"	18	do	300.	300.
"	19	do	300.	300.
"	20	do	300.	300.
"	21	do	300.	300.
"	22	do	300.	300.
"	23	do	300.	300.
"	24	do	300.	300.
101	1	do	342.	342.
"	2	do	330.	330.
"	3	do	309.	309.
"	4	do	291.	291.
"	5	do	276.	276.
"	6	do	264.	264.
"	7	do	246.	246.
"	8	do	234.	234.
"	9	do	213.	213.
"	10	do	201.	201.
"	11	do	180.	180.
"	12	do	165.	165.
"	13	do	147.	147.
"	14	do	126.	126.
"	15	do	114.	114.
"	16	do	96.	96.

It is determined that the total area of these lots Block 101, Lots 1 to 16 inclusive, is 38,935 sq. feet; that of this area 9,485 square feet rears of said lots are Main Stem, used for Railroad purposes and not actually benefited. Assessments against remainder of said lots are reduced to above figures.

Block No.	Lot No.	Owner or Party to Whom Assessed	Sewer	Total
105	1	New Jersey Junction R. R. Co.	It is determined that parts of lots 1 to 5 and all of lots 6 to 8 are Main Stem, that remaining parts of lots 1 to 5 are Second Class used for Railroad purpose and not actually benefited. Therefore, entire assessment is cancelled.	
"	2	do		
"	3	do		
"	4	do		
"	5	do		
"	6	do		
"	7	do		
"	8	do		
	Rears			
111	3	do	It is determined that parts of these lots are Main Stem, that remaining parts are Second Class used for Railroad purposes and not actually benefited. Therefore, entire assessment is cancelled.	
"	4	do		
"	5	do		
"	6	do		
"	7	do		
"	8	do		
"	9	do		
"	10	do		
"	11	do		
"	12	do	It is determined that these lots are Main Stem, used for Railroad purposes and not actually benefited. Therefore, entire assessment is cancelled.	
"	13	do		
"	14	do		
"	15	do		
"	16	do		
118	3	do	It is determined that these lots are Second Class, used for Railroad purposes and not actually benefited. Therefore, entire assessment is cancelled.	
"	4	do		
"	5	do		
"	6	do		
"	7	do		
"	8	do		
"	9	do		
"	10	do		
"	11	do		
"	12	do		
"	13	do		
"	14	do		
"	15	do		
"	16	do		
127	1	do	It is determined that these lots are Second Class, used for Railroad purposes and not actually benefited. Therefore, entire assessment is cancelled.	
"	2	do		
"	3	do		
"	4	do		
"	5	do		
"	6	do		
"	7	do		
"	8	do		
"	9	do		
"	10	do		
"	11	do		

Block No.	Lot No.	Owner or Party to Whom Assessed	Sewer	Total
136	18	New Jersey Junction R. R. Co.	$000.	$000.
"	19	do	000.	000.
"	20	do	10.	10.
"	21	do	102.	102.
"	22	do	189.	189.
"	23	do	261.	261.

It is determined that lots 18 and 19 in Block 136 are Main Stem, used for Railroad purposes and not actually benefited. Therefore, these lots are eliminated and assessments against same are cancelled.

Assessments against Lots 20, 21, 22 and 23 respectively, are reduced to above figures.

64	6	New York State Realty & Term. Co.	$300.	$300.
"	7	do	300.	300.
"	8	do	300.	300.
80	1	do	294.	294.
"	2	do	276.	276.
"	3	do	255.	255.
"	4	do	240.	240.
"	5	do	228.	228.
"	6	do	210.	210.
"	7	do	195.	195.
"	8	do	180.	180.
"	Part 9	do	61.	61.

It is determined that the area of Lot 9, Block 80, owned by this Company is 250 square feet. Assessment is to be corrected accordingly and reduced to $61 as shown above.

97	6	New York State Realty & Term. Co.	$264.	$264.
"	7	do	246.	246.
"	8	do	234.	234.
"	9	do	216.	216.
"	10	do	204.	204.
"	11	do	186.	186.
"	12	do	171.	171.
"	13	do	150.	150.
"	14	do	135.	135.
"	15	do	120.	120.
"	16	do	105.	105.
111	17	do	231.	231.
"	18	do	246.	246.
"	19	do	255.	255.
"	20	do	270.	270.
"	21	do	282.	282.
"	22	do	294.	294.
137	9	do	300.	300.
"	10	do	300.	300.
"	11	do	300.	300.
"	12	do	300.	300.
"	13	do	300.	300.
"	14	do	300.	300.
138	12	do	300.	300.
"	13	do	300.	300.
"	14	do	300.	300.
"	15	do	300.	300.

Order Correcting Assessments (Seventh Street, etc.).

Block No.	Lot No.	Owner or Party to Whom Assessed	Sewer	Total
138 Part	18	New York State Realty & Term. Co.	$279.	$279.
142	6	do	126.	126.
"	7	do	102.	102.
"	8	do	57.	57.
"	1A	do		
"	1	do		
"	2	do		

It is determined that these lots are Second Class (Freight Yard) used for Railroad purposes and not actually benefited. Therefore assessments are cancelled.

"	3	do	$60.	$60.

It is determined that total area of this lot is 1,856 square feet of which 1,351 square feet is Second Class used for Railroad purposes and not actually benefited. Therefore assessment is ordered only against remainder of lot at figure shown above.

142	4	New York State Realty & Term. Co.	$120.	$120.

It is determined that total area of this lot is 1,600 square feet of which 600 square feet is Second Class used for Railroad purposes and not actually benefited. Therefore assessment is ordered only against remainder of lot at figure shown above.

142	5	New York State Realty & Term. Co.	$157.	$157.

It is determined that total area of this lot is 1,350 square feet of which 41 square feet is Second Class used for Railroad purposes and not actually benefited. Therefore assessment is ordered only against remainder of lot at figure shown above.

143	3	New York State Realty & Term. Co.		
"	4	do		
"	5	do		
"	6	do		
"	7	do		

It is determined that these lots are Second Class used for Railroad purposes and not actually benefited. Therefore the assessments are cancelled.

"	8	do	$12.	$12.
"	9	do	54.	54.
"	10	do	114.	114.

It is determined that the total area of lot 8 is 2,500 square feet, of lot 9 is 2,500 square feet and of lot 10 is 2,500 square feet, of which areas 2,468 square feet in lot 8, 2,050 square feet in lot 9 and 1,550 square feet in lot 10 is Second Class used for Railroad purposes and not actually benefited. Therefore the assessments are ordered against remainders of said lots at figures shown above.

143	12	New York State Realty & Term. Co.	It is determined that these lots are Second Class, used for Railroad purposes and not actually benefited. Therefore assessments are cancelled.
"	13	do	
"	14	do	
"	15	do	
"	16	do	
"	17	do	
"	18	do	
"	19	do	
"	20	do	
144	3	do	It is determined that these lots are Second Class, used for Railroad purposes and not actually benefited. Therefore assessments are cancelled.
"	4	do	
"	5	do	
"	6	do	
"	7	do	
"	8	do	
"	9	do	
"	10	do	
"	11	do	
"	12	do	
"	13	do	

Block No.	Lot No.	Owner or Party to Whom Assessed	Sewer	Total
144	14	New York State Realty & Term. Co.		
"	15	do		
"	16	do		
"	17	do	(See Page 9.)	
"	18	do		
"	19	do		
"	20	do		
145	5	do	It is determined that these lots	
"	6	do	are Second Class property, used	
"	11	do	for Railroad purposes and not	
"	19	do	actually benefited. Therefore as-	
"	20	do	sessments are cancelled.	
"	9	do	$ 63.	$ 63.
"	9	do	195.	195.
"	10	do	120.	120.

It is determined that the total area of lot 9 is 3,875 square feet and of lot 10 is 3,175 square feet, of which areas 2,250 square feet in lot 9 and 2,250 square feet in lot 10 is Second Class, used for Railroad purposes and not actually benefited. Therefore the assessments are ordered against remainders of said lots at figures shown above.

Filed March 31st, 1923.

JAMES W. McCARTHY,
Judge.

Served a certified copy of this order on Gustav Bach, personally, April 2, 1923, 2:40 P. M.

HARRY SCHWARTZ.

HUDSON COUNTY COURT OF COMMON PLEAS.

In the matter of the appeals from the assessments for benefits conferred upon lots and parcels of land and real estate by reason of the grading, paving and improving of Monroe Street, from Eighth to Ninth Streets; Grand Street, from Eighth to Ninth Streets; Tenth to Eleventh Streets and from Thirteenth to Fifteenth Streets; Sixth Street, from Jackson to Monroe Streets; Ninth Street, from Monroe to Adams Streets; Tenth Street, from Madison to Jefferson Streets; Twelfth Street, from Monroe to Adams Streets; Madison Street, from Thirteenth to Fourteenth Streets; Jefferson Street, from Thirteenth to Fifteenth Streets; Adams Street, from about 250 feet south of Eleventh Street north to Fifteenth Street; Fourteenth Street, from Madison to Clinton Streets, which assessments were confirmed by the Board of Commissioners of the City of Hoboken, December 30, 1921.

On Appeal.

Order Correcting Assessments, Etc.

ORDER CORRECTING ASSESSMENTS, ETC.

The appeals in the above matter having been duly brought on for hearing before this Court in accordance with the form of the statute in such case made and provided, and the Court having heard and considered the evidence and proofs presented on behalf of all

parties in interest, and the arguments of counsel for the respective parties, and being of the opinion and having determined that the assessments, upon the several parcels of land and real estate particularly set out in the schedule hereto annexed and in all things made a part hereof, are not just and fair assessments, and that an order should be made correcting the same; and the Court being further of the opinion that the cost of sewer and water connections are assessable against the respective lots and plots benefited and not according to benefits actually received;

It Is, on this 31st day of March, 1923, on motion made by the attorneys and counsel for the respective appellants, Ordered, that the assessments upon each and every parcel of land and real estate set out in the said annexed schedule shall be, and they are, hereby, corrected to the respective sums set forth and shown in the said schedule.

And it is Further Ordered that the appeals from the assessments for sewer and water connections be, and the same are, hereby, dismissed.

JAMES W. McCARTHY,
Judge.

A true copy.

John J. McGovern,
(seal) *Clerk.*

New Jersey State Library

Order Correcting Assessments (Monroe Street, etc.).

Block No.	Lot No.	Owner or Party to Whom Assessed	Grading and Paving	Sewer and Water Conn.	Walks and Driveways	Total
114	1	Barr, Thaw & Frazer	$200.		$50.	
	2	" " " "	200.		50.	
	3	" " " "	200.		50.	
	4	" " " "	200.		50.	
	5	" " " "	200.		28.	
	6	" " " "	200.		14.	
	7	" " " "	200.		50.	
	8	" " " "	200.		50.	
	9	" " " "	200.		50.	
	10	" " " "	200.		50.	
	14	William Siems	225.		80.	
	15	" "	150.		..	
	26	J. & W. Stanley	200.		..	
	27	" " " "	200.		..	
	28	" " " "	200.		..	
	29	" " " "	200.		..	
	30	" " " "	200.		..	
	31	" " " "	200.		..	
	32	" " " "	200.		..	
	33	" " " "	200.		..	
115	1	Fischer-Sweeney Co.	200.		150.	
	2	" " "	200.		150.	
	3	" " "	200.		150.	
	4	" " "	200.		150.	
	5	" " "	200.		150.	
	6	" " "	200.		150.	
	7	" " "	200.		150.	
	8	" " "	200.		150.	
121	3	Hoboken Manufacturers' Railroad	200.		50.	
	4	" " "	200.		50.	
	5	" " "	200.		50.	
	6	" " "	200.		50.	
	7	" " "	200.		50.	
	8	George D. Baldwin	200.		50.	
	9	" " "	200.		50.	
	10	" " "	200.		50.	
	11	" " "	200.		50.	
	12	Ebbecke Furniture Co.	200.		50.	
	13	" " "	200.		50.	
	14	" " "	200.		50.	
	15	" " "	200.		50.	
	18	" " "	200.		50.	
	19	" " "	200.		50.	
	20	" " "	200.		50.	
	21	" " "	200.		50.	
	22	W. & W. Wilson	200.		50.	
	26	Hoboken Manufacturers' Railroad	200.		50.	
	27	" " "	200.		50.	
	28	" " "	200.		50.	
	29	" " "	100.		50.	
	30	" "	250.		50.	
122	6	" " "	200.		50.	
	7	" " "	200.		50.	
	8	" " "	200.		50.	
111	23	" " "	200.		0000	
	24	" " "	200.		0000	

Order Correcting Assessments (Monroe Street, etc.).

Block No.	Lot No.	Owner or Party to Whom Assessed	Grading and Paving	Sewer and Water Conn.	Walks and Driveways	Total
111	25	Hoboken Manufacturers' Railroad	$200.		..	
	26	" " "	200.		..	
	27	" " "	200.		..	
	28	" " "	200.		..	
	29	" " "	200.		..	
	30	" " "	200.		..	
	31	" " "	200.		..	
	32	" " "	200.		..	
112	1	James Fagan	200.		..	
	2	" "	200.		..	
	3	" "	200.		..	
	4	" "	200.		..	
	5	" "	200.		..	
	6	" "	200.		..	
	7	" "	200.		..	
	8	" "	200.		..	
	9	" "	200.		..	
	10	" "	200.		..	
	11	" "	200.		..	
	12	" "	200.		..	
	13	" "	200.		..	
	14	" "	200.		..	
	15	" "	200.		..	
	16	" "	500.		..	
	17	" "	500.		..	
	18	" "	200.		..	
	19	" "	200.		..	
	20	" "	200.		..	
	21	" "	200.		..	
	22	" "	200.		..	
	23	" "	200.		..	
	24	" "	200.		..	
	25	" "	200.		..	
	26	" "	200.		000	
	27	" "	200.		..	
	28	" "	200.		..	
	29	" "	200.		..	
	30	" "	200.		..	
	31	" "	200.		..	
	32	" "	200.		..	
113	1	Hoboken Manufacturers' Railroad	200.		..	
	2	" " "	200.		..	
	3	" " "	200.		..	
	4	" " "	200.		..	
	5	" " "	200.		..	
	6	" " "	200.		..	
	7	" " "	200.		..	
	8	" " "	200.		..	
	9	" " "	200.		..	
	10	" " "	200.		..	
	11	" " "	200.		..	
	12	" " "	200.		..	
	13	" " "	200.		..	
	14	" " "	200.		..	
	15	" " "	200.		..	
	16	" " "	500.		..	

Order Correcting Assessments (Monroe Street, etc.).

Block No.	Lot No.	Owner or Party to Whom Assessed	Grading and Paving	Sewer and Water Conn.	Walks and Driveways	Total
113	17	Hoboken Manufacturers' Railroad	$500.		..	
	18	" " "	200.		..	
	19	" " "	200.		..	
	20	" " "	200.		..	
	21	" " "	200.		..	
	22	" " "	200.		..	
	23	Barr, Thaw & Frazer (assessed against Hoboken Manufacturers' Railroad Co.)	200.		..	
	24	" " "	200.		..	
	25	" " "	200.		..	
	26	" " "	200.		..	
	27	" " "	200.		..	
	28	" " "	200.		..	
	29	" " "	200.		..	
	30	" " "	200.		..	
	31	" " "	200.		..	
	32	" " "	200.		..	
119	3	Hoboken Realty Co.	300.		200.	
	18	" " "	200.		..	
	19	" " "	200.		..	
	20	" " "	200.		..	
	21	" " "	200.		..	
	22	" " "	200.		..	
	23	" " "	200.		..	
	24	" " "	200.		..	
	25	" " "	200.		..	
	26	" " "	200.		..	
	27	" " "	200.		..	
	28	" " "	200.		..	
	29	" " "	200.		..	
	30	" " "	500.		200.	
120	3	Columbia Trust Co.	500.		200.	
	4	" " "	200.		000	
	5	" " "	200.		..	
	6	" " "	200.		..	
	7	" " "	200.		..	
	8	" " "	200.		..	
	9	" " "	200.		..	
	10	" " "	200.		..	
	11	Caroline C. Cabot	200.		..	
	12	" " "	200.		..	
	13	" " "	200.		..	
	14	" " "	200.		..	
	15	" " "	200.		..	
	18	" " "	200.		50.	
	19	" " "	200.		50.	
	20	" " "	200.		50.	
	21	" " "	200.		50.	
	22	" " "	200.		50.	
	23	" " "	200.		50.	
	24	" " "	200.		50.	
	25	" " "	200.		50.	
	26	" " "	200.		50.	
	29	Hoboken Manufacturers' Railroad	100.		50.	
	30	" " "	250.		150.	

Block No.	Lot No.	Owner or Party to Whom Assessed	Grading and Paving	Sewer and Water Conn.	Walks and Driveways	Total
150	1	White Metal Manufacturing Co.	$1,200.		$300.	
	1a	Button Machinery Co.	400.		100.	
151	1	F. Ferguson & Sons	2,588.		460.	
109	2	Hoboken Land & Improvement Co.	200.		45.	
	3	" " " " "	200.		45.	
	4	" " " " "	200.		45.	
	5	" " " " "	200.		45.	
	6	J. H. Lawrence	200.		50.	
102	16	Hoboken Manufacturers' Railroad	300.		..	
	17	" " "	300.		..	
106	1	Gatti McQuade Co.	300.		..	
	32	Hoboken Manufacturers' Railroad	300.		..	
103	16	Fuel Products Corp.	300.		200.	
	17	Hinde & Dausch Paper Co.	300.		200.	
107	32	Hoboken Manufacturers' Railroad	300.		200.	
104	16	Hoboken Development Co.	300.		200.	
108	1	Hinde & Dausch Paper Co.	300.		200.	
104	21	Hoboken Development Co.	200.		50.	
	22	" " "	200.		50.	
	23	" " "	200.		50.	
	24	" " "	200.		50.	
	25	" " "	200.		50.	
	26	" " "	200.		50.	
	27	" " "	200.		50.	
	28	" " "	200.		50.	
	29	" " "	200.		50.	
	30	" " "	..		50.	
	31	" " "	..		50.	
	32	" " "	..		50.	
108	22	Palmer Campbell	200.		50.	
	23	" "	200.		50.	
	24	" "	200.		50.	
	25	" "	200.		50.	
88	17	Joseph San Fillipo	300.		90.	
	16	George H. Coster	300.		90.	
94	1	Hoboken Manufacturers' Railroad	300.		..	
	32	" " "	300.		..	
95	1	John J. McCarthy	300.		200.	
89	16	Henry Ferguson	300.		200.	
	17	Keuffel & Esser Co.	300.		200.	
90	9	Hinde & Dausch Paper Co.	300.		200.	
	10	" " " " "	300.		200.	
96	1	Josephine Maison	300.		..	
	32	Hoboken Manufacturers' Railroad	300.		..	
100	20	Lewis Hengstler	300.		200.	
	21	Frommel Realty Co.	200.		50.	
	22	" " "	200.		50.	
	23	" " "	200.		50.	
	24	" " "	200.		50.	
95	16	Christopher Traeger	300.		200.	
	17	Murray & Matheson	300.		200.	
99	1	William C. Farr	300.		200.	
	32	Frommel Realty Co.	300.		200.	
91	18	Hoboken Manufacturers' Railroad	200.		..	
	19	" " "	200.		..	
	20	" " "	200.		..	
	21	" " "	200.		..	

Order Correcting Assessments (Monroe Street, etc.).

Block No.	Lot No.	Owner or Party to Whom Assessed	Grading and Paving	Sewer and Water Conn.	Walks and Driveways	Total
91	22	Hoboken Manufacturers' Railroad	$200.		..	
	23	" " "	200.		..	
	24	" " "	200.		..	
	25	" " "	200.		..	
	26	" " "	200.		..	
	27	" " "	200.		..	
	28	" " "	200.		..	
	29	" " "	200.		..	
	30	" " "	200.		..	
	31	" " "	200.		..	
	32	" " "	200.		..	
	33	" " "	200.		..	
	34	" " "	200.		..	
153	1 to 6	Federal Metal Bed Co.	2,600.		..	
	4	Hoboken Land & Improvement Co.	800.		..	
87	17	Ferguson Bros. Manufacturing Co.	200.		50.	
	18	" " " "	200.		50.	
	19	" " " "	200.		50.	
	20	" " " "	200.		50.	
	21	" " " "	200.		50.	
	22	" " " "	200.		50.	
	23	" " " "	200.		50.	
	24	" " " "	200.		50.	
	25	" " " "	200.		50.	
	26	" " " "	200.		50.	
	27	" " " "	200.		50.	
	28	" " " "	200.		50.	
	29	" " " "	200.		50.	
	30	" " " "	200.		50.	
	31	" " " "	200.		50.	
	32	" " " "	200.		50.	
88	1	George H. Coster	200.		50.	
	2	" " "	200.		50.	
	3	" " "	200.		50.	
	4	" " "	200.		50.	
	5	" " "	200.		50.	
	6	" " "	200.		50.	
	7	" " "	200.		50.	
	8	" " "	200.		50.	
	9	" " "	200.		50.	
	10	" " "	200.		50.	
	11	" " "	200.		50.	
	12	" " "	200.		50.	
	13	" " "	200.		50.	
	14	" " "	200.		50.	
	15	" " "	200.		50.	
	16	" " "	200.		50.	
150	2	Button Machinery Co.	1,008.		..	
	3	White Metal Manufacturing Co.	1,200.		300.	
155	1 to 2	Autographic Register Co.	600.		150.	
	21 to 22	Hoboken Land & Improvement Co.	560.		140.	
	19 to 20	" " " " "	640.		160.	
151	1a	F. Ferguson & Son	800.		660.	
114	20	Henry Cordts	200.		50.	
	21	" "	200.		50.	
	22	" "	200.		..	
	23	" "	200.		..	

Order Correcting Assessments (Monroe Street, etc.).

Block No.	Lot No.	Owner or Party to Whom Assessed	Grading and Paving	Sewer and Water Conn.	Walks and Driveways	Total
111	17	New York State Realty & Term Co.		$154.		$154.
"	18	do		164.		164.
"	19	do		170.		170.
"	20	do		180.		180.
"	21	do		188.		188.
"	22	do		196.		196.

Filed March 31st, 1923.

JAMES W. McCARTHY,
Judge.

Served a certified copy of this order on Gustav Bach, tax collector, personally, April 2, 1923, 2:40 P. M.

HARRY SCHWARTZ.

HUDSON COUNTY COURT OF COMMON PLEAS.

In the matter of the appeals from the assessments for benefits conferred upon lots and parcels of land and real estate by reason of the construction of sewers and appurtenances in Paterson Avenue, from Ferry Street to about 100 feet west of Marshall Street, and Harrison Street from Ferry to First Streets; and for the grading, paving and improving of Harrison Street, from Ferry to First Streets; Second Street, from Jackson to Harrison Streets, Third Street, from Monroe to Jackson Streets; Clinton Street, from Twelfth to Fifteenth Streets; Fifteenth Street, from Willow Avenue west to the City line; Madison Street, from Ninth to Thirteenth Streets; and Jackson Street, from Fifth to Seventh Streets, which assessments were confirmed by the Board of Commissioners of the City of Hoboken, December 30, 1921.

On Appeal.

Order Correcting Assessments, Etc.

ORDER CORRECTING ASSESSMENTS, ETC.

The appeals in the above matter having been duly brought on for hearing before this Court in accordance with the form of the statute in such case made and provided, and the Court having heard and considered the evidence and proofs presented on behalf of all parties in interest, and the arguments of counsel for the respective parties, and being of the opinion and having

determined that the assessments, upon the several parcels of land and real estate particularly set out in the schedule hereto annexed and in all things made a part hereof, are not just and fair assessments, and that an order should be made correcting the same; and the Court being further of the opinion that the cost of sewer and water connections are assessable against the respective lots and plots benefited and not according to benefits actually received;

It Is, on this 31st day of March, 1923, on motion made by the attorneys and counsel for the respective appellants, Ordered, that the assessments upon each and every parcel of land and real estate set out in the said annexed schedule shall be, and they are, hereby, corrected to the respective sums set forth and shown in the said schedule.

And it is Further Ordered that the appeals from the assessments for sewer and water connections be, and the same are, hereby, dismissed.

JAMES W. McCARTHY,
Judge.

A true copy.

John J. McGovern,
(seal) *Clerk.*

Order Correcting Assessments (Paterson Avenue, etc.).

Block No.	Lot No.	Owner or Party to Whom Assessed	Grading and Paving	Sewer and Water Conn.	Walks and Driveways	Total
115	20	George Russell	$200.		$150.	
	21	" "	200.		150.	
	22	" "	200.		150.	
	23	" "	200.		150.	
	24	" "	200.		150.	
	25	Fischer-Sweeney Co.	200.		150.	
	26	" " "	200.		150.	
	27	" " "	200.		150.	
	28	" " "	200.		150.	
	29	" " "	200.		150.	
	30	" " "	200.		150.	
	31	" " "	200.		150.	
116		Hudson County Gas Co.	3,200.		800.	
121	15	Ebbecke Furniture Co.	300.		200.	
	18	" " "	300.		200.	
122	25	Hoboken Manufacturers' Railroad	200.		50.	
	26	" " "	200.		50.	
	27	" " "	200.		50.	
	28	" " "	200.		50.	
123	5	" " "	200.		50.	
	6	" " "	200.		50.	
	7	" " "	200.		50.	
	8	" " "	200.		50.	
	9	" " "	200.		50.	
	15	George Soburg	500.		250.	
130	1	George W. Travers	300.		200.	
	32	" " "	300.		200.	
131	1	Joel H. Woodman	300.		200.	
	32	" " "	300.		200.	
126	1	N. Y. Switch & Crossing Co.	300.		200.	
	32	" " " " " "	300.		200.	
129	1	Frommel Realty Co.	300.		200.	
	32	Thomas & Jane M. Rae	300.		200.	
120	15	Columbia Trust Co.	300.		200.	
	18	Caroline C. Cabot	300.		200.	
119	15	Hoboken Realty Co.	300.		200.	
	18	" " "	300.		200.	
110		Hudson County Gas Co.	2,400.		600.	
164	1a	Jesse E. Matheson	1,008.		250.	
	1	Chauncey F. Matheson	1,392.		350.	
102	17	Hoboken Manufactuerrs' Railroad	200.		50.	
	18	" " "	200.		50.	
	19	" " "	200.		50.	
	20	" " "	200.		50.	
	21	" " "	200.		50.	
	22	" " "	200.		50.	
	23	" " "	200.		50.	
	24	" " "	200.		50.	
103	1	Hoboken Development Co.	200.		50.	
	2	" " "	200.		50.	
	3	" " "	200.		50.	
	4	Emil Eckert	200.		50.	
	5	Frommel Realty Co.	200.		50.	
	6	" " "	200.		50.	
	7	" " "	200.		50.	
	8	" " "	200.		50.	

Order Correcting Assessments (Paterson Avenue, etc.).

Block No.	Lot No.	Owner or Party to Whom Assessed	Grading and Paving	Sewer and Water Conn.	Walks and Driveways	Total
103	9	H. L. Johnstone	$200.		$50.	
	10	" " "	200.		50.	
	11	" " "	200.		50.	
	12	" " "	200.		50.	
	13	Fuel Products Corp.	200.		50.	
	14	" " "	200.		50.	
	15	" " "	200.		50.	
	16	" " "	200.		50.	
106	17	Hoboken Manufacturers' Railroad	200.		..	
	18	" " "	200.		..	
	19	" " "	200.		..	
	20	" " "	200.		..	
	21	" " "	200.		..	
	22	" " "	200.		..	
	23	" " "	200.		..	
	24	" " "	200.		..	
	25	" " "	200.		..	
	26	" " "	200.		..	
	27	" " "	200.		..	
	28	" " "	200.		..	
	29	" " "	200.		..	
	30	" " "	200.		..	
	31	" " "	200.		..	
	32	" " "	200.		..	
107	3	" " "	200.		..	
	4	" " "	200.		..	
	5	" " "	200.		..	
	6	" " "	200.		..	
	7	" " "	200.		..	
	8	" " "	200.		..	
	9	" " "	200.		..	
	10	" " "	200.		..	
	11	" " "	200.		..	
	12	" " "	200.		..	
	13	" " "	200.		..	
	14	" " "	200.		..	
	15	" " "	200.		..	
	16	" " "	200.		..	
94	17	" " "	200.		50.	
	18	" " "	200.		50.	
	19	" " "	200.		50.	
	20	" " "	200.		50.	
	21	" " "	200.		50.	
	22	" " "	200.		50.	
	23	" " "	200.		50.	
	24	" " "	200.		50.	
	25	" " "	200.		50.	
	26	" " "	200.		50.	
	27	" " "	200.		50.	
	28	" " "	200.		50.	
	29	" " "	200.		50.	
	30	" " "	200.		50.	
	31	" " "	200.		50.	
	32	" " "	200.		50.	
95	1	John J. McCarthy	200.		..	
	2	" " "	200.		..	

Order Correcting Assessments (Paterson Avenue, etc.).

Block No.	Lot No.	Owner or Party to Whom Assessed	Grading and Paving	Sewer and Water Conn.	Walks and Driveways	Total
95	3	John J. McCarthy	$200.		$50.	
	6	Hoboken Manufacturers' Railroad	200.		50.	
	7	" " "	200.		50.	
	8	Theodore Hochbaum	200.		50.	
	9	Hoboken Manufacturers' Railroad	200.		50.	
	12	Frommel Realty Co.	200.		50.	
	14	Christopher Traeger	200.		50.	
	15	" "	200.		50.	
	16	" "	200.		50.	
98	17	Frommel Realty Co.	200.		50.	
	18	" " "	200.		50.	
	19	" " "	200.		50.	
	20	" " "	200.		50.	
	21	George H. Coster	200.		50.	
	22	" " "	200.		50.	
	23	" " "	200.		50.	
	24	" " "	200.		50.	
	25	Hoboken Manufacturers' Railroad	200.		50.	
	26	" " "	200.		50.	
	27	" " "	200.		50.	
	28	" " "	200.		50.	
	29	" " "	200.		50.	
	30	" " "	200.		50.	
	31	" " "	200.		50.	
	32	" " "	200.		50.	
99	1	William C. Farr	200.		50.	
	2	" " "	200.		50.	
	3	" " "	200.		50.	
	4	" " "	200.		50.	
	5	" " "	200.		50.	
	6	" " "	200.		50.	
	7	" " "	200.		50.	
	8	" " "	200.		50.	
	9	" " "	200.		50.	
	10	" " "	200.		50.	
	11	" " "	200.		50.	
	12	" " "	200.		50.	
24	16	Hoboken Manufacturers' Railroad	..	189.	..	
	18	" " "	..	232.	..	
37	18	George H. Coster	300.	..	200.	
	17	" " "	300.	..	200.	
12	1	Public Service R. R.	200.	300.	50.	
	2	" " " "	200.	300.	50.	
	3	" " " "	..	..	..	
	4	" " " "	..	..	..	
	5	" " " "	200.	300.	50.	
	6	" " " "	200.	300.	50.	
	8	Max Koschel	200.	200.	..	
	9	" "	..	200.	..	
	10	" "	..	200.	..	
	8a	Public Service	40.	67.	25.	
13	13	Hoboken Land & Improvement Co.	200.	300.	50.	
	14	" " " " "	200.	300.	50.	
	15	" " " " "	200.	300.	50.	
	27	Viking Bennett Co.	..	358.	..	

Order Correcting Assessments (Paterson Avenue, etc.).

Block No.	Lot No.	Owner or Party to Whom Assessed	Grading and Paving	Sewer	Walks and Driveways	Total
13	28	Viking Bennett Co.	..	$294.	..	
10	17	George H. Coster	..	358.	..	
	18	" " "	..	294.	..	
	19	" " "	..	230.	..	
	20	" " "	..	244.	..	
	25	Public Service Co.	200.	300.	50.	
	26	" " "	200.	300.	50.	
	30	Public Service R. R.	200.	300.	50.	
	31	" " " "	200.	300.	50.	
	32	" " " "	..	..	..	
	33	" " " "	200.	300.	50.	
	34	" " " "	200.	300.	50.	
	35	" " " "	200.	300.	50.	
	36	" " " "	200.	300.	50.	
73	18	Hoboken Manufacturers' Railroad	200.	..	45.	
	19	" " "	200.	..	45.	
	20	" " "	200.	..	45.	
	21	" " "	200.	..	45.	
	22	" " "	200.	..	45.	
	23	" " "	200.	..	45.	
	24	" " "	200.	..	45.	
	25	" " "	200.	..	45.	
	26	" " "	200.	..	45.	
	27	" " "	200.	..	45.	
	28	" " "	200.	..	45.	
	29	" " "	200.	..	45.	
	30	" " "	200.	..	45.	
	31	" " "	200.	..	45.	
	32	" " "	200.	..	45.	
	33	" " "	200.	..	45.	
	34	" " "	200.	..	45.	
74	3	Elvira Marchiony	200.	..	50.	
	4	" "	200.	..	50.	
	5	" "	200.	..	50.	
	6	" "	200.	..	50.	
65	18	Rebecca Babbitt	200.	..	50.	
	19	" "	200.	..	50.	
	20	" "	200.	..	50.	
	21	" "	200.	..	50.	
	22	" "	200.	..	50.	
	23	" "	200.	..	50.	
	24	" "	200.	..	50.	
	25	" "	200.	..	50.	
	26	" "	200.	..	50.	
	27	" "	200.	..	50.	
	28	" "	200.	..	50.	
	29	" "	200.	..	50.	
	30	" "	200.	..	50.	
	31	" "	200.	..	50.	
	32	" "	200.	..	50.	
	33	" "	200.	..	50.	
	34	" "	200.	..	50.	
66	6	Michael LaSale	200.	..	50.	
	12	Francisca Longo	200.	..	50.	

Order Correcting Assessments (Paterson Avenue, etc.).

Block No.	Lot No.	Owner or Party to Whom Assessed	Grading and Paving	Sewer and Water Conn.	Walks and Driveways	Total
66	13	Giuseppe Lisa	$200.	..	$50.	
	14	Joseph Lisa	200.	..	50.	
	16	Antonio Damoni	200.	..	50.	
14		Public Service Railway	..	272.	..	
66	1	Joseph Arcolese	200.	..	..	
	5	" "	200.	..	50.	
Construction of Sewer and Appurtenances in Paterson Avenue.						
9	14	New Jersey Junction R. R. Co.		$ 94.		$ 94.
"	15	do		162.		162.
"	16	do		170.		170.
"	17	do		170.		170.
23	Triangle	do		148.		148.

It is determined that the total area of Lots 14, 15, 16 and 17 in Block 9, is 8919 square feet and of the Triangle in Block 23, 3936 square feet, of which areas 1473 square feet in Lots 14, 15 16 and 17 in Block 9 and 2090 square feet in Triangle in Block 23 is Main Stem, used for Railroad purposes and not actually benefited. Therefore the assessments are ordered against the remainders of said lots and said Triangle at figures shown above.

Filed March 31st, 1923.

JAMES W. McCARTHY,
Judge.

Served a certified copy of this order on Gustav Bach, tax collector, personally, April 2, 1923, 2:40 P. M.

HARRY SCHWARTZ.

HUDSON COUNTY COURT OF COMMON PLEAS.

In the matter of the appeals from the assessments for benefits conferred upon lots and parcels of land and real estate by reason of the grading, paving and improvement of Jefferson Street, from Eighth to Thirteenth Streets, which assessments were confirmed by the Board of Commissioners of the City of Hoboken, December 30, 1921.

On Appeal.

Order Correcting Assessments, Etc.

ORDER CORRECTING ASSESSMENTS, ETC.

The appeals in the above matter having been duly brought on for hearing before this Court in accordance with the form of the statute in such case made and provided, and the Court having heard and considered the evidence and proofs presented on behalf of all parties in interest, and the arguments of counsel for the respective parties, and being of the opinion and having determined that the assessments, upon the several parcels of land and real estate particularly set out in the schedule hereto annexed and in all things made a part hereof, are not just and fair assessments, and that an order should be made correcting the same; and the Court being further of the opinion that the cost of sewer and water connections are assessable against the respective lots and plots benefited and not according to benefits actually received;

It Is, on this 31st day of March, 1923, on motion made by the attorneys and counsel for the respective appellants, Ordered, that the assessments upon each and every parcel of land and real estate set out in the said annexed

schedule shall be, and they are, hereby, corrected to the respective sums set forth and shown in the said schedule.

And it is FURTHER ORDERED that the appeals from the assessments for sewer and water connections be, and the same are, hereby, dismissed.

JAMES W. McCARTHY,
Judge.

A true copy.

JOHN J. McGOVERN,
(SEAL) *Clerk.*

Order Correcting Assessments (Jefferson Street, etc.).

Block No.	Lot No.	Owner or Party to Whom Assessed	Grading and Paving	Sewer and Water Conn.	Walks and Driveways	Total
89	17	Keuffel & Esser Co.	$200.		$50.	
	18	" " " "	200.		50.	
	19	" " " "	200.		50.	
	20	" " " "	200.		50.	
	21	" " " "	200.		50.	
	22	Charles Monbrun	200.		50.	
	23	" "	200.		50.	
	24	" "	200.		50.	
	25	" "	200.		50.	
	26	" "	200.		50.	
	27	Hoboken Realty Co.	200.		50.	
	28	" " "	200.		50.	
	29	" " "	200.		50.	
	30	" " "	1,600.		400.	
90	1	Hinde & Dausch Paper Co.	200.		50.	
	2	" " " " "	200.		50.	
	3	" " " " "	200.		50.	
	4	" " " " "	200.		50.	
	5	" " " " "	200.		50.	
	6	" " " " "	200.		50.	
	7	" " " " "	200.		50.	
	8	" " " " "	200.		50.	
	9	" " " " "	200.		50.	
95	17	Murray & Matheson	200.		50.	
	18	" " "	200.		50.	
	19	" " "	200.		50.	
	20	" " "	200.		50.	
	21	George H. Coster	200.		50.	
95	22	George H. Coster	200.		50.	
	23	" " "	200.		50.	
	24	" " "	200.		50.	
	25	Theodore Hochbaum	200.		50.	
	26	Hoboken Manufacturers' Railroad	200.		50.	
	27	" " "	200.		50.	
96	1	Josephine Maison	200.		50.	
	2	" "	200.		50.	
	3	" "	200.		50.	
	4	" "	200.		50.	
	6	Hoboken Manufacturers' Railroad	200.		50.	
	7	" " "	200.		50.	
	8	" " "	200.		50.	
99	21	Farr Trucking Co.	200.		50.	
	22	" " "	200.		50.	
	23	" " "	200.		50.	
	24	" " "	200.		50.	
	25	" " "	200.		50.	
	26	" " "	200.		50.	
	27	" " "	200.		50.	
	28	" " "	200.		50.	
	29	" " "	200.		50.	
	30	" " "	200.		50.	
	31	" " "	200.		50.	
	32	Frommel Realty Co.	200.		50.	
100	9	" " "	200.		50.	
	10	" " "	200.		50.	
	11	" " "	200.		50.	

Order Correcting Assessments (Jefferson Street, etc.).

Block No.	Lot No.	Owner or Party to Whom Assessed	Grading and Paving	Sewer and Water Conn.	Walks and Driveways	Total
100	12	Frommel Realty Co.	$200.		$50.	
	13	" " "	200.		50.	
	14	" " "	200.		50.	
	15	" " "	200.		50.	
	16	" " "	200.		50.	
103	17	Hinde & Dausch Paper Co.	200.		50.	
	18	" " " " "	200.		50.	
	19	" " " " "	200.		50.	
	20	" " " " "	200.		50.	
	21	" " " " "	200.		50.	
	22	" " " " "	200.		50.	
	23	" " " " "	200.		50.	
	24	" " " " "	200.		50.	
	25	Frommel Realty Co.	200.		50.	
	26	" " "	200.		50.	
	30	Hoboken Development Co.	200.		..	
	31	" " "	200.		..	
	32	" " "	200.		..	
104	1	" " "	200.		50.	
	2	" " "	200.		50.	
	3	" " "	200.		50.	
	4	" " "	200.		50.	
	5	" " "	200.		50.	
	6	" " "	200.		..	
	7	" " "	200.		50.	
	8	" " "	200.		50.	
	9	" " "	200.		50.	
	10	" " "	200.		50.	
	11	" " "	200.		50.	
	12	" " "	200.		50.	
	13	" " "	200.		50.	
	14	" " "	200.		50.	
	15	" " "	200.		50.	
	16	" " "	200.		50.	
107	17	Hoboken Manufacturers' Railroad	200.		45.	
	18	" " "	200.		45.	
	19	" " "	200.		45.	
	20	" " "	200.		45.	
	21	" " "	200.		45.	
	22	" " "	200.		45.	
	23	" " "	200.		45.	
	24	" " "	200.		45.	
	25	" " "	200.		45.	
	26	" " "	200.		45.	
	27	" " "	200.		45.	
	28	" " "	200.		45.	
	29	" " "	200.		45.	
	30	" " "	200.		45.	
	31	" " "	200.		45.	
	32	" " "	200.		45.	
108	1	Hinde & Dausch Paper Co.	200.		50.	
	2	" " " " "	200.		50.	
	3	" " " " "	200.		50.	
	4	" " " " "	200.		50.	
	5	" " " " "	200.		50.	
	6	" " " " "	200.		50.	

Order Correcting Assessments (Jefferson Street, etc.).

Block No.	Lot No.	Owner or Party to Whom Assessed	Grading and Paving	Sewer and Water Conn.	Walks and Driveways	Total
108	7	Hinde & Dausch Paper Co.	$200.		$50.	
	8	" " " " "	200.		50.	
	9	Hoboken Manufacturers' Railroad	200.		50.	
	10	" " "	200.		50.	
	11	" " "	200.		50.	
	12	" " "	200.		50.	
	13	" " "	200.		50.	
	14	" " "	200.		50.	
	15	" " "	200.		50.	
	16	" " "	200.		50.	

Filed March 31st, 1923.

JAMES W. McCARTHY,
Judge.

Served a certified copy of this order on Gustav Bach, tax collector, personally, April 2, 1923, 2:40 P. M.

HARRY SCHWARTZ.

HUDSON COUNTY COURT OF COMMON PLEAS.

In the matter of the appeals from the assessments for benefits conferred upon lots and parcels of land and real estate by reason of the grading, paving and improving of Grand Street, from Eleventh Street to Thirteenth Street, and Twelfth Street, from Clinton Street to Adams Street, which assessments were confirmed by the Board of Commissioners of the City of Hoboken, December 30, 1921.	*On Appeal.* *Order Correcting Assessments, Etc.*

ORDER CORRECTING ASSESSMENTS, ETC.

The appeals in the above matter having been duly brought on for hearing before this Court in accordance with the form of the statute in such case made and provided, and the Court having heard and considered the evidence and the arguments of counsel for the respective parties, and being of the opinion and having determined that the assessments, upon the several parcels of land and real estate particularly set out in the schedule hereto annexed and in all things made a part hereof, are not just and fair assessments, and that an order should be made correcting the same; and the Court being further of the opinion that the cost of sewer and water connections are assessable against the respective lots and plots benefited and not according to benefits actually received;

It Is, on this 31st day of March, 1923, on motion made by the attorneys and counsel for the respective appellants, Ordered, that the assessments upon each and every parcel of land and real estate set out in the said annexed

schedule shall be, and they are, hereby, corrected to the respective sums set forth and shown in the said schedule.

And it is FURTHER ORDERED that the appeals from the assessments for sewer and water connections be, and the same are, hereby, dismissed.

JAMES W. McCARTHY,
Judge.

A true copy.

JOHN J. McGOVERN,
(SEAL) *Clerk.*

Block No.	Lot No.	Owner or Party to Whom Assessed	Grading and Paving	Sewer and Water Conn.	Walks and Driveways	Total
151	1a	F. Ferguson Sons	$300.		..	
	1b	" " "	984.		945.	
	2	Barbara King	700.		690.	
	3	William Wilson	800.		200.	
	7	Ayvard Manufacturing Co.	200.		50.	
	8	" " "	200.		50.	
	9	" " "	200.		50.	
156	17	" " "	200.		25.	
	18	" " "	200.		50.	
	1b	F. Ferguson Sons	1,400.		550.	
	2	" " "	300.		..	
109	2	Hoboken Land & Improvement Co.	300.		..	
	1	Ohio Chemical Co.	800.		..	
	14	J. H. Lawrence	200.		..	
	15	" " "	200.		..	
	16	" " "	200.		..	
	17	" " "	200.		..	
	18	" " "	200.		..	
	19	" " "	200.		..	
	20	" " "	200.		..	
	21	" " "	200.		..	
110		Hudson County Gas Co.	2,700.		600.	
156	1	William Hunter	480.		120.	

Filed March 31st, 1923.

JAMES W. McCARTHY,
Judge.

Served a certified copy of this order on Gustav Bach, tax collector, personally, April 2, 1923, 2:40 P. M.

HARRY SCHWARTZ.

HUDSON COUNTY COURT OF COMMON PLEAS.

In the matter of the appeads from the assessments for benefits conferred upon lots and parcels of land and real estate by reason of the construction of sewers and appurtenances in Newark Street, from Willow Avenue to Adams Street; Newark Street, from Jefferson Street west to the city line, and Adams Street, from Newark Street to Second Street, which assessments were confirmed by the Board of Commissioners of the City of Hoboken, December 30, 1921.

On Appeal.

Order Correcting Assessments, etc.

ORDER CORRECTING ASSESSMENTS, ETC.

The appeals in the above matter having been duly brought on for hearing before this Court in accordance with the form of the statute in such case made and provided, and the Court having heard and considered the evidence and proofs presented on behalf of all parties in interest, and the arguments of counsel for the respective parties, and being of the opinion and having determined that the assessments, upon the several parcels of land and real estate particularly set out in the schedule hereto annexed and in all things made a part hereof, are not just and fair assessments, and that an order should be made correcting the same;

It Is, on this 31st day of March, 1923, on motion made by the attorneys and counsel for the respective appellants, Ordered, that the assessments upon each and every parcel of land and real estate set out in the said annexed

schedule shall be, and they are, hereby, corrected to the respective sums set forth and shown in the said schedule.

JAMES W. McCARTHY,
Judge.

A true copy.

JOHN J. McGOVERN,
(SEAL) *Clerk.*

Block No.	Lot No.	Total Lots	Owner or Party to Whom Assessed	Sewers Per Lot	Total
20	6		Harris Greenberg		$176.
19	6		" "		160.
	7		" "		189.
2	34		David Besserglick		395.
	33		John I. Weller		400.
	32		" " "		200.
	31		" " "		183.
	27		Benon O. Tekirian		178.
	26		" " "		175.
	25		" " "		175.
	20		David Hesserglick		181.
3	38		Max Lehman		172.
	37		" "		172.
	35		Matthew Wright		186.
	34		David J. Wright		172.
	33		" " "		240.
	32		Matthew Wright		175.
	31		" "		175.
	25		Public Service R. R.		249.
	24		Union Iron Works		277.
	23		" " "		172.
	22		" " "		172.
	21		" " "		172.
	20		" " "		172.
	19		" " "		172.
	18		" " "		515.
	17		" " "		172.
	16		" " "		172.
3	11		Union Iron Works		172.
8	6		Matthew Wright		180.
	5		" "		204.
	4		Union Iron Works		228.
	3		" " "		252.
	2		" " "		272.
	1		" " "		294.
7	4		John Ryan		240.
	5		" "		216.
	6		" "		187.
	7		" "		110.
	8		" "		132.

Block No.	Lot No.	Total Lots	Owner or Party to Whom Assessed	Per Lot	Sewers	Total
6	2		R. B. Davis, Inc.			$177.
	3		" " " "			200.
	4		" " " "			220.
	5		" " " "			197.
	6		" " " "			175.
3	1 to 8		Delaware Lackawanna R. R.			420.

Block No.	Lot No.	Owner or Party to Whom Assessed	Grading and Paving	Sewer and Water Conn.	Walks and Driveways	Total
Construction of Sewers and Appurtenances in Newark Street.						
3	9	New Jersey Junction R. R. Co.		$172.		$172.
"	10	do		172.		172.
6	7	do		192.		192.
"	8	do		215.		215.

Filed March 31st, 1923.

JAMES W. McCARTHY,
Judge.

Served a certified copy of this order on Gustav Bach, personally, April 2, 1923, 2:40 P. M.

HARRY SCHWARTZ.

IN WITNESS WHEREOF, I have hereto set my hand and official seal, this second day of February, A. D. nineteen hundred and twenty-four.

JOHN J. McGOVERN,
(SEAL) *Clerk of the Court of Common Pleas of the County of Hudson.*

REASONS.

NEW JERSEY SUPREME COURT.

THE MAYOR AND COUNCIL OF THE CITY OF HOBOKEN, *Prosecutor,*	*On Certiorari.*
vs.	*Reasons.*
REBECCA BABBITT, *et als.*, *Defendants.*	

The prosecutor presents the following reasons for setting aside the determination and order of the Hudson County Court of Common Pleas made by Judge James W. McCarthy on March 31st, 1923, brought before this Honorable Court by the writ of certiorari in the above-entitled cause, viz:—

1. Because there was no testimony before the Hudson County Court of Common Pleas and Judge James W. McCarthy that the witnesses, offered by the appellants as experts, possessed such special knowledge, touching the particular matter of inquiry at said hearing, that entitled them to express an expert opinion upon the subject.

2. Because said Court and said Judge, over the objection of the prosecutors, admitted the testimony of witnesses offered by the appellants as experts who were not qualified to testify as experts with respect to the peculiar question of the amount of the benefits conferred by the improvements that arose upon the hearing.

3. Because said Court and said Judge admitted Exhibit 8, the chart of the opinions of appellants' witnesses, against the objection of the prosecutors, and the Court based its determination as to the extent and amount of the benefits received from said improvements thereon.

Reasons.

4. Because said Court and said Judge set aside, reduced, corrected and cancelled the determination of the Board of Assessment Commissioners as to the extent and amount of the benefits conferred by said improvements and overturned the work of the Commission, without clear cogent proof and convincing evidence being submitted by the appellants that the judgment of the Commissioners was erroneous.

5. Because said Court and said Judge set aside, reduced, corrected and cancelled the assessments made by the Commissioners of Assessment of the City of Hoboken although no evidence was presented at the hearing that the determination of the Commissioners of Assessment was so clearly wrong as to manifest some bias, partiality or fraud, or that it was procured by corruption or some undue means.

6. Because it did not appear from the evidence presented by the appellants at said hearing that the assessments made by the Commissioners of Assessment was so excessive or unreasonable that some rule of law had been disregarded, or some injustice had been done.

7. Because said Court and said Judge set aside, reduced, corrected and cancelled the assessments made by said Commissioners of Assessment upon conflicting evidence of the amount and extent of the benefits conferred and upon the opinions of witnesses which were based upon illegal and erroneous principles and made in conformity with incorrect rules in this that their estimates were based upon their assumption of what the future and possible use and future enjoyment of the lands assessed would be.

8. Because said Court and said Judge set aside, reduced, corrected and cancelled the assessments made by said Commissioners of Assessment upon the opinions of witnesses which were based upon illegal and erroneous principles and made in conformity with incorrect rules

Reasons.

in this that they gave their estimates of the enhancement of the market value of lands owned by the railroad company or companies not used for railroad purposes instead of estimating the benefits conferred and received for existing uses, notwithstanding said lands were practically not salable.

9. Because said assessments were determined by said Court and Judge upon an erroneous principle in this that the reductions and cancellations of assessments were based upon estimates of benefits conferred by the construction of sewers and street improvements made in other and different localities many years ago and which were not lawfully comparable with the benefits received from the improvements for which said assessments were made.

10. Because said Court and said Judge set aside, reduced, corrected and cancelled the assessments made by said Commissioners of Assessment for the benefits conferred from sidewalks and sewer and water connections, the total cost of which improvements should be charged wholly to the adjoining owners.

11. Because said Court and said Judge, against the objection of prosecutor, admitted in evidence estimates of the amount of the peculiar benefits conferred by the construction of sidewalks, sewer and water connections.

12. Because there was no legal evidence before said Court and said Judge which supports or justifies said determination and order.

13. Because said determination and order is contrary to the clear weight of the evidence before said Court and Judge.

14. Because said Court and Judge, upon the hearing of said appeals from said assessments, admitted illegal testimony against the objection of prosecutor, and based its determination of said assessments and benefits thereon.

Reasons.

15. Because said Court and Judge upon the hearing of said appeals from said assessments excluded legal evidence against the objection of prosecutor.

16. Because said Court and Judge determined said benefits and assessments arbitrarily and not upon legal evidence before it.

17. Because said assessments made by said Court and Judge in said order are erroneous in principle.

18. Because the lands owned by the railroads which are not essential to the exercise of the corporate franchises as said railroads are constructed and operated and not within any projected plan for a change in scheme of improvement in which they are engaged in executing, being vacant lands not necessary for the company's business, are subject to assessment for said improvements.

19. Because said Court and Judge set aside, reduced, corrected and cancelled the assessments made by said Commissioners of Assessment upon lands owned by the railroad company which were not used for railroad purposes, and with the lands used for railroad purposes did not permit them to be assessed to the extent of the actual benefit conferred upon them for their present use by said local improvements.

20. Because the sections and provisions of "An Act concerning municipalities," Chapter 152, Laws 1917, and the supplements and amendments thereto, providing for an appeal from said assessments to the Court of Common Pleas, and attempting to authorize the Court of Common Pleas to determine whether said assessments were just and fair, and to make an order correcting the same, are constitutional and beyond the power of the Legislature to enact, in as much as it attempts in effect to deprive the Supreme Court of this State of a portion of its constitutional power.

Reasons.

21. Because for the reasons above stated, or one or some of them, said determination and order is erroneous, unconstitutional, unlawful and illegal.

JOHN J. FALLON and HORACE L. ALLEN,
Attorneys for Prosecutor.

Service of a copy of the within reasons is hereby acknowledged this 26th day of May, 1923.

Similar reasons in each of the other writs.

LICHTENSTEIN & LICHTENSTEIN,
FRED'K K. HOPKINS,
DOUGAL HERR,
BESSON, ALEXANDER & STEVENS,
WALL, HAIGHT, CAREY & HARTPENCE,
Attorneys,

CARLYLE GARRISON,
PIERSON & SCHROEDER,
M. M. STALLMAN,
HARLAN BESSON.

Exhibit P. 1.

EXHIBITS.

EXHIBIT P. 1.

REPORT

on the

SEWERAGE AND DRAINAGE

OF HOBOKEN, NEW JERSEY

by

JAMES H. FUERTES

OCTOBER 9TH, 1912

New York, Sept. 15th, 1912.

The Hon. The Mayor and City Council, Hoboken, N. J.:

Gentlemen—Pursuant to your request expressed in a resolution dated January 1st, 1912, I have made an investigation of the sewerage and drainage of Hoboken, and submit herewith my report thereon.

The plans of many of the existing sewers in Hoboken have been available for my inspection but have yielded little of value with regard to their present conditions for the reason that in many places they have settled down from three to four feet below their original positions. None of the plans affords information as to how these various sewers connect at intersecting points, or as to through which outfalls the sewage from the different districts is discharged; nor was recent information available as to the extent or character of the deposits in the sewers, or as to the velocities of flow therein at different stages of the tides. No data could be had from existing records as to the actual present elevations of streets as compared with former elevations, nor as to ground water elevations. My investigations have been extended to secure all the

necessary data as to these matters, as well as to ascertaining the locations where discomfort and injury have resulted from street floodings; as to the extent of area inundated during heavy rain storms; the reasons for the failure of certain sewers to give relief to the districts they drain; the causes of local nuisances at different places; the nature of the soil where works will have to be built; the suitability of points for the discharge of sewage; the advisability of reducing the areas tributary to some of the existing sewers; the effect of the method of operating the tide gates on the flow in the sewers; the relative merits of using, or dispensing with, tide gates, and other matters which it is unnecessary to enumerate. Many of these subjects have taken up much time as the observations could be made only at certain stages of the tides, and although I regret the delay in completing the work, it has seemed impossible to hasten it excepting at the expense of thoroughness.

It would have been far easier to have designed a new system throughout, but in view of the great expense represented by the existing sewers it was necessary to study these carefully to ascertain what portions could be properly used in the new system and what portions would have to be rebuilt or abandoned.

From the data collected I have been able to devise a plan of sewerage and drainage, not involving pumping, which will satisfactorily meet the conditions. This plan, which is hereby recommended for adoption, is referred to in the following report and accompanying drawings, as Plan B. Its essential features are:

1.—A system of combined sewers to receive both the sewage and storm water of the unsewered part of the city.

2.—The rebuilding of several of the existing sewers.

3.—The reduction of the area tributary to cer- of the existing sewers by diverting some of the sewage therefrom to the new sewers.

Exhibit P. 1.

4.—The extension of the outfalls, for the dry weather flow of sewage, to the pierhead line.

5.—The provision of arrangements for properly flushing the sewers.

6.—The establishment of grit chambers and automatically cleaned screens at the outfalls.

7.—The diversion of the sewage from the canal and from slips and docks along the river front.

The cost of establishing the new system, complete, would be about $676,840.00, and the annual cost of maintenance and operation about $4,300.00, exclusive of interest and sinking fund charges, or about $38,150.00 per year including these items at 4½ per cent. and ½ per cent., respectively. The building of certain portions of the work, however, can be deferred until necessary, and the first cost be reduced thereby correspondingly.

The data upon which these recommendations are based will be found in the following report.

Respectfully submitted,

JAMES H. FUERTES,
Consulting Engineer.

Report on the Sewerage and Drainage of Hoboken, N. J.

Part I.

Description of the Present Sewerage and Drainage Works of Hoboken.—General Conditions.

Topographical. The City of Hoboken, N. J., lies on the west bank of the Hudson River, north of and adjoining Jersey City, and is approximately rectangular in shape, with a water frontage along the river of a little over 1¾ miles and an extreme width, from the pierhead line to

Exhibit P. 1.

the west boundary, of a little over a mile. The total area within the corporate limits is about 837 acres, and the population was 70,324 in 1910, according to the U. S. Census.

The surface of the city is generally quite flat, sloping back gradually to an elevation of only a foot or two above high tide. The only break in this relatively uniform surface is the small hill known as Castle Point, located about half way between the north and south lines of the city on the river front.

Street Grades.—Originally the western portion of the city was a marsh; its limits are shown on Sheet No. 1. Portions of this marsh have been filled up and built upon, practically all of the buildings and important structures within that area being upon pile foundations. Grades have been officially established on all of the streets within the city limits.

Built-up Areas.—About 75 per cent. of the available area of the city is now built upon. The land which is now vacant lies practically all in the lowest part of the city and for this part no adequate drainage has as yet been provided. The low area, where trouble is at present experienced with flooding of streets during rain storms lies, as a rule, to the west of the line of Garden street, from Ferry to Third street, and west of Willow avenue, from Third to Tenth street, and west of Adams street, from Tenth to Thirteenth streets, and west of Hudson Boulevard East, from Thirteenth street to the north line of the city.

Areas Subject to Flooding.—Sheet No. 1 shows the areas that were covered with water on March 30th, 1912. A reference thereto will show that a large proportion of the unoccupied area of the city is at present without a proper drainage system. The water areas shown on the map remain more or less in this condition throughout the year; during the summer time the pools are not quite

so deep, but the water becomes stagnant resulting in obnoxious odors and unsanitary conditions.

The areas upon which the water stands during dry seasons lie from 1 to 3 feet below the street levels and at about the elevation of high tide in the harbor.

The streets in the low-level parts of the city and the areas enclosed by them have been raised to their present elevations with ashes, loam and city refuse. Excavations from 3 to 5 feet deep in such streets in various parts of the city disclose a loose, porous material, the sub-soil being a soft muck, or silt, of great depth.

All structures of importance, even one and two-story buildings, have to be put on pile foundations to prevent settlement. The lengths of the piles vary in different portions of the city, but range from 25 feet to 110 feet in length. Data regarding the lengths of the piles used in the foundations of various buildings will be found in Appendix A.

Methods of Sewerage Employed.—A large part of Hoboken is provided with sewers. The system is quite complex and, in many places, in bad repair. The greater part of the sewage empties into the Hudson River through outfalls on Fifteenth street, Fourteenth street, Eleventh street, Third street and Ferry street, and a large amount is also discharged into the canal, just south of the Hoboken corporation line. A number of small independent outfalls discharge into the Hudson River from small areas, and other outfalls formerly emptied sewage into the canal at several points.

Practically all the existing sewers are on the combined plan; that is, they receive not only the surface water from the streets, but also the sewage from the buildings and manufactories. Much difficulty has been experienced with the sewerage of Hoboken because the low elevation of a large part of the city makes it impossible to provide sewers the outfalls of which can discharge at, or above

Exhibit P. 1.

high tide level. All the sewers, consequently, are tide locked and owing to the absence of flushing provisions, form long deposit chambers in which sewage solids settle upon the bottom when the flow is checked by the rising of the tide. The putrefaction of the deposits on the bottoms of these sewers causes, during hot weather, offensive conditions in several localities.

Tide Gates.—In order to improve conditions in this regard tide gates have been placed at four of the outfalls, namely: At Ferry street and Park avenue, Ferry street and Hudson street (where there are two gates) and Third and River streets. A tide gate is located at the former outfall near Henderson street, but is not now in use, having been abandoned some years ago. The sewage that formerly discharged through this outlet is now discharged either through the outfall at Ferry street and Park avenue, or Ferry and Hudson streets.

The gates at Park avenue and Ferry street, and Hudson and Ferry streets are operated by standards located in small shanties directly over the gates. The gate at Third and River streets is automatic in its action and does not require attention except for occasional oiling and clearing of refuse.

In the floor of each gate house there is a manhole through which the gate tenders can observe, if they care to, whether the current in the sewer has reached a velocity, which, in their judgment, would show that the tide is rising or has reached such an elevation that it produces very little current at the outfall. The automatic gate at Third and River streets is similar to an ordinary flap valve. It consists of an iron disc probably about 5 feet in diameter, hinged slightly above the top of the sewer, and is moved outward as the tide recedes, and back against the walls of the sewer as the tide rises.

The other gates are operated by hand by two gate tenders, one for the day shift and one for the night. Each

Exhibit P. 1.

follows a slightly different system as to the time of opening and closing. One tender opens the gates one hour after high tide and closes them one hour after low tide, but varying this in accordance with whether the tide is unusually low or unusually high.

The other tender opens the gates from three and one-half to four hours after high tide and closes them from two to two and one-half hours after low tide.

From actual observation one day this latter gate tender was preparing to close the Ferry street outfall at Park avenue one and one-quarter hours after low tide, at which time there was a very strong flow outward. By waiting it was found that it was two hours after low tide before the outward flow stopped.

From many observations made in different parts of the city, and at various times, it is found that in the trunk sewers there is a strong outward flow during a period of four hours, two hours before and two hours after low tide. Under ordinary circumstances the proper time to open the gates would be directly after high tide, and for closing them, two hours after low tide.

During rain storms, however, unless the gate tenders happen to be on hand, the failure to open the hand-operated gates may cause the sewers to fill up and overflow and flood the streets in the lower parts of the town.

Street Settlement.—No data are available regarding the grades of the streets as actually constructed, but a large portion of the paved streets in the lowland district are found at a much lower elevation than the official established grades. Table No. 1 has been prepared to show some of the differences actually found; it will be observed that a great number of the intersections are from 10 inches to 26 inches lower than the estimated grades.

* * * * * *

Indications that the streets in the lowlands have settled considerably, even if not constructed at the established

Exhibit P. 1.

grades originally, can be observed in different parts of the city. Specific evidence of this fact is shown on many streets by the ridges in their centers, over sewers, the plans of which show them to have been designed with pile foundations. That the sewers were actually built on piles is stated by many residents who saw them constructed. Since the profiles show the sewers to have settled somewhat, the ridges indicate that the streets have settled even more than the sewers. Photograph No. 1 shows one of the ridges as well as the settlement of the west side of Adams street, between Eighth and Ninth streets. Settlement of the sidewalks and curbs are plainly visible in different parts of the city. Photograph No. 2, for instance, shows the settlement of Madison street, near Eleventh street.

* * * * * *

Settlement of Sewers.—Owing to the boggy nature of the ground, the sewers, excepting those on a firm pile foundation, have settled out of line and grade so that, in some cases, their slopes are now in directions the opposite of those originally laid out. In such cases the sewage cannot escape from the sewer until it is filled completely. In some instances sewage stands above the top of the sewer in the manholes, and in a few cases appears even in the catch basins at street corners. Most of the sewers that have been placed upon piles are in fairly good condition as to line and grade, although very few can be called first class.

* * * * * *

Interconnecting Sewers.—All the sewers in the lowland district are so constructed and located that the sewage can flow from one main trunk sewer to another; that is, the sewage discharging through the Third street trunk could be made to discharge through the Ferry street trunk sewer, and vice versa. In fact, at certain stages of the tide this has been observed to occur.

Exhibit P. 1.

Overflowing of Sewers.—The storm water resulting from rainfalls finds its way into the sewers through catch basins located at the street corners and connected with the sewers by sewer pipes. The city does not maintain an organization for systematically cleaning out the deposits which accumulate in these basins, the cleaning being done usually only after complaint has been made. Owing to the flat slopes of the sewers, and to their being tide-locked (which practically checks the velocity of flow in the sewer for several hours each day) deposits are bound to form both in the sewers and in the catch basins and, as a result, street flooding is bound to occur during heavy rain storms. In Appendix B will be found notes of interviews with property holders, as well as with the proprietors and managers of several manufactories, as to their experiences during floods, particularly during that of March, 1912. The conditions complained of are in some of these instances intolerable.

Ground Water Levels.—In portions of the city some distance away from the harbor the ground water level does not fluctuate much with the rise and fall of the tide. At Monroe and Sixth streets the ground water was found to be at elevation -0.8 one and a half hours after low tide. Probably a fluctuation of one foot, between elevation zero and -1.0 would be the maximum that would occur in this vicinity.

In those parts of the city close to the harbor, say in Wards Nos. 1 and 4, the fluctuation is much greater and more nearly coincides with the rise and fall of the tides, probably between zero and -3.0.

The Present Sewerage System.

Drainage Areas.

There are in Hoboken eight different drainage areas, designated herein, for convenience, by the names of the

Exhibit P. 1.

streets at which they discharge their sewage, namely: Ferry street, Court street, Newark street, Third street, Hudson Square, Eleventh street, Fourteenth street and Fifteenth street.

Ferry Street System.—This is the largest of all the drainage areas, 205 acres being tributary to the main sewer in Ferry street. Except for a small area drained by the Bloomfield street sewer (which discharges into the Ferry street outfall at the corner of Bloomfield and Ferry streets) the area draining to the main Ferry street sewer is confined to the *lowland* district. Besides the Bloomfield street sewer, that are two main collectors for this system; one termed the Jefferson street collector, and the other the Park avenue collector. The Jefferson street collector drains an area of *107 acres* and discharges into the Ferry street outfall system at the corner of Jefferson and Ferry streets. The Park avenue collector drains an area of *25 acres* and discharges into the Ferry street outfall system at the corner of Park avenue and Ferry street.

For the Ferry street system there are two separate outfalls, one at Park avenue, which discharges into the canal south of the D., L. & W. yards; the other at the corner of Ferry and Hudson streets, which discharges into the Hudson River at the pierhead line through two lines of 48-inch cast-iron pipe laid under the tracks and trainshed of the D., L. and W. Railroad, and beneath one of the long piers. The sewage can discharge through either one of the outfalls, but both are used simultaneously.

The Ferry street sewer and both its outfalls seem to be in good condition, and discharge very freely at or near low tide. This can also be said of the Jefferson street and Park avenue collectors.

Court Street System.—This drains a small area of *2 acres* between Ferry and Newark streets. It flows across the Ferry street sewer, but where it discharges cannot be

determined. Possibly into the Ferry street outfall east of the tide gate.

Newark Street System.—The area discharging into the Newark street outfall is a small one, and is principally tributary to the Washington street sewer, which extends from Newark street to Sixth street. The area is limited to the highland district of the city, except for a very small area surrounding Hudson Place. The area drained is *30 acres.*

The outfall is located at the foot of Newark street, but exactly where cannot be determined. It originally discharged at the bulkhead at the head of a slip owned by the ferry company and used for overhauling the ferryboats and laying them up when not in use. There is no visible discharge into the slip and it is believed that the ferry company has bulkheaded the outlet, thus preventing a free discharge. At the manhole at the corner of River and Newark streets a fair current and flow can be observed, which shows that the sewage must find a free outlet.

Third Street System.—The area drained by the Third street sewer is almost entirely confined to that portion of the lowland district which is bounded on the south by Second street, on the west by Grand street, on the north by Twelfth street, and on the east by Garden street. A small area at the corner of Hudson and Third streets, located in the highland district of the city, is the only other area drained by this outfall. The total tributary area is *146 acres,* of which *140 acres* lie in the lowlands. The sewage is collected by a trunk sewer in Third street which reaches the outfall by means of a deep cut through the ridge between Garden and River streets, and discharges at the end of Pier No. 2, of the North German Lloyd Company. It passes under both the Bloomfield and Washington street sewers and has no connections therewith.

Hudson Square System.—The area drained by the sewers in the vicinity of Hudson Square discharge directly

Exhibit P. 1.

into the harbor at the bulkhead line. They are all pipe sewers and drain *14 acres* of the highland district of the city.

Eleventh Street System.—The area drained by this sewer is located generally to the east of Bloomfield street and between Seventh and Twelfth streets. The total area drained, which is located in the highland district of the city, is *44 acres.*

Fourteenth Street System.—The area drained by the Fourteenth street sewer is located to the east of Hudson Boulevard and between Twelfth street and the Shore Railroad. The total drainage area is *35 acres,* and is all on the highlands.

Fifteenth Street System.—This is the only sewer draining the extreme northern portion of the city. It is a 2½ by 3 foot wooden box sewer, and extends from the bulkhead line near the foot of Fifteenth street, through Fifteenth street to Grand street, and thence to Thirteenth street. The portion in Grand street, between Fifteenth and Thirteenth streets, has been out of service for several years. Its drainage area is indeterminate.

* * * * * *

CONDITION OF SEWERS AS TO FLOW, DEPOSITS AND SETTLEMENT.

The present sewerage system is in two zones, the Highland system and the Lowland system. Generally speaking, the former covers the drainage area east of a line midway between Garden and Bloomfield streets; the latter covers the district west of the same line.

The Highland System.—The sewers in this zone are well built and on good foundations; they have sufficient grades to give good velocities, and, except near the summits, have a fair amount of sewage constantly flowing in them. Even at the summits the sewers can be said to be in good condition.

Exhibit P. 1.

The Lowland System.—Sixty-eight per cent. of the total area of the city sewered is located on the Lowlands.

Fifty per cent. of the total length of sewers included in this system is in fair or good condition; the other 50 per cent. being in bad or foul condition. Many of the sewers termed "fair" could be made "good" by an efficient flushing system, and a few termed "bad" could be made "fair" by the same means.

Where the sewers termed "fair" have been well built and have not settled, the trouble seems to be that they are too large and have too light gradients for the volume of sewage discharging into them. The result is that the sludge settles on the bottom and is never carried away. This is especially evident in the case of short sewers, and for two or three blocks at the summits of long sewers.

Profiles.—Profiles of several of the existing sewers located in the Lowland district are shown on Sheet No. 2. These profiles show the elevations of the street surfaces, elevations of the inverts and crowns of the sewers and of the surface of the flowing sewage at low tide, as well as the depth of the deposits of mud and sludge in the sewers in dry weather. The dark shaded areas within the sewers represent the amount and depth of mud and sludge. The portion cross-lined represents the amount of sewage constantly in the respective sewers; that is, the top surface, which represents the flow line at low tide, never gets any lower, this gradient being necessary to produce any flow whatever. Hence the larger portion of the cross-lined area (except in the long trunk sewers) denotes stagnant or very sluggish condition.

Jackson Street Sewer.—Sheet No. 2 shows profiles of some of the worst sewers. The Jackson street sewer is particularly bad, having settled along its entire length. From a point south of Second street to Fourth street, the settlement has been so great that the top of the sewer is below the flow line even at low tide; this causes the

Exhibit P. 1.

sewage to rise in the manholes and creates such foul conditions that residents in its neighborhood complain of its inefficiency and of the obnoxious odors it exhales, particularly in summer time.

The mud and sludge deposits in this sewer amount to about 65 per cent. of the sewer's volume. The part between Third and Fifth streets was built in 1896, and if the invert was constructed to the grade called for by the official plans (and it is unreasonable to think it was constructed at a lower elevation) the sewer shows an average settlement of 3½ feet between these points with a maximum of 4.8 feet. Similar settlement has occurred between First and Third streets.

Comparing this profile with the conditions revealed by Mr. McCann's inspection in 1900, the invert shows a settlement since that date of one to two feet between First and Fifth streets. It will be seen that at the present time the sewer ascends instead of descends toward the discharge end.

Monroe Street Sewer.—Monroe street sewer is in bad condition between Third and Seventh streets. Between Fifth and Seventh streets the surface of the sewage, even at low tide, stands higher than the crown, causing it to appear in the manholes all the time. Residents nearby complain of bad odors, especially during hot weather. The amount of mud and sludge in the sewer is equal to about 45 per cent. of its volume; for about one-third of its length, at the upper end, the deposits occupy fully 60 per cent. of its volume.

Comparing the elevation of the invert between Fourth and Fifth streets with the approved plans dated 1896, the sewer shows a settlement of from 1½ to 4.8 feet. Between Fifth and Eighth streets the invert has settled almost uniformly the whole length from 2½ to 3½ feet as compared with the undated plans on file. The sewer between these points must have been built since 1896.

Exhibit P. 1.

Comparing the present invert with McCann's profile of 1900, it shows a settlement from 1½ to 3½ feet between Fourth and Eighth streets, and almost none between First and Fourth streets.

Comparing the elevations of the present invert, between Fourth and Fifth streets, with those shown on a filed map dated 1909, and made for the purpose of repairing the sewer by taking off the top of the old arch and building a new one at a higher elevation, a settlement of from 1 to 2 feet is found. The invert at every point is below the elevation of the discharge end of the sewer in amounts varying from nothing to 3½ feet.

These data indicate that the sewers are still settling.

Madison Street Sewer.—The Madison street sewer, while not quite so bad, is in a similar condition to the Monroe street sewer. The greatest settlement is at Fourth street, the invert having gone down 2¼ feet.

Jefferson Street Sewer.—The Jefferson street sewer, north of Third street, is in almost as bad a condition as the Monroe street sewer. The most serious settlement, about 3 feet, has occurred between Fifth and Seventh streets.

Adams Street Sewer.—In marked contrast with the above mentioned sewers, is the trunk sewer beginning at Ninth and Adams streets and extending along Adams to Third; thence to Jefferson; thence to Ferry, and thence to the outfalls at Park avenue and Hudson street. This sewer shows that even on the Lowlands of Hoboken, with the necessarily light gradients and with the discharging period limited to about five hours at each tide, sewers can be maintained in good condition if they are properly built and have a sufficient flow of sewage. The invert of this sewer shows no perceptible settlement along its whole length; there is a good strong flow during about five hours of each tide, from summit to outfall, and the manholes are acceptably clean. The good condition of the sewer is

ascribable to its having been put on a good foundation and to its copious flushing by the large quantity of water discharged into its head from the Hoboken Paper Mill.

It will be instructive to compare the Adams street portion of this sewer with that on Monroe street. The sewerage of both meet at the same point (First and Jefferson streets) and continue to the same outfall. The distance from their intersection to the summit of the Adams street sewer is 3,950 feet and of the Monroe street sewer 3,725 feet. The summits of both were originally at the same elevation. Other things being equal, if no settlement had occurred the Monroe street sewer should, if anything, have a stronger current and be at least as clean as the Adams street sewer, because it is 225 feet shorter. But Monroe street is sluggish and unclean and has large stagnant spaces in which sludge can and does deposit.

Newark Street Sewer.—Comparisons of this same kind could be made with every sewer on the Lowland district. One of the most striking ones is that of the Newark street sewer. The sewage from this street and that from the Adams street portion of the trunk sewer above mentioned meet at Ferry and Jefferson streets and discharge through the same outfall. The distance to the summit of the Newark street sewer from the meeting point is only 1,150 feet; whereas the summit of the Adams street sewer is 4,650 feet distant. The Newark street sewer is a wooden box, probably 3 feet by 4 feet, and has settled about 3½ feet between Ferry and Jefferson streets and the city line. The box is practically filled with mud and sludge; its top is below the flow line, even at low tide and the sewage constantly stands so high in the manholes that no perceptible current can be observed. Its condition, of course, is most unsatisfactory.

Third Street Sewer.—The long trunk sewer discharging into the Third street outfall begins at Clinton and Twelfth streets; it follows thence along Clinton to Fifth,

thence to Willow, thence to Third and thence to the outfall. The condition of this sewer may be termed good from the outfall to Sixth and Clinton streets. Just above this point the sewer changes from a 36-inch circular to a *20-inch* circular section, and at Eighth street this is again changed to a *24-inch* circular. A settlement has occurred between Sixth and Ninth streets which brings the crown of the 20-inch sewer between Willow Court and Eighth street below the flow line at low tide. At Seventh street this is about 16 inches. Above Ninth street the sewer is on a grade of 0.13 per 100, but there is such a small amount of sewage discharged into it from the last block that the flow is sluggish, thus permitting accumulations of sludge. From Sixth to Twelfth street the quantity of mud and sludge in the sewer amounts to about 45 per cent. of its total volume.

The Third street portion of this sewer, although it has been termed in good condition, does not discharge as freely as it should on account of its invert being for a distance of about 1,500 feet below the elevation of the invert at the tide gate and also probably because the automatic tide gate requires an appreciable amount of head to open it.

Miscellaneous Short Sewers.—Also in bad order are a number of the shorter sewers. Even where they have not settled they show very slow velocities during their discharge, and are much clogged with mud and sludge. In many cases the inverts are at or below mean low water at distances ranging from 4,000 to 5,000 feet from the outfall. Since the flow line requires a gradient of about 0.3 per 1,000 even with a good flow of sewage, it is evident that the inverts are too low near their summits and for long distances therefrom. The consequence is that conditions are favorable for depositing mud and sludge in their bottoms. This could undoubtedly be partly prevented in a number of cases by having an efficient flush-

ing system at the summit of each sewer. There is no reason why the summits should be lower than elevation -2.0. Hence the inverts could be placed on a much steeper grade than 0.3 per 1,000 and greater discharging velocities obtained.

In a number of these sewers the mud and sludge deposits occupy almost 50 per cent. of their cubical contents. In the Clinton street sewer between Newark and First streets mud and sludge amounts to fully 75 per cent. of the sewer's volume, the sludge even rising to within 10 or 12 inches of the street surface in two of the manholes near First street. This sewer is almost completely stopped up, and the sewage is stagnant in every manhole.

The Adams street sewer between Newark and First streets is also in a very sluggish condition. At one point the invert has evidently settled over 3 feet, and about 70 per cent. of the sewer's volume is filled up with mud and sludge.

The sewers on Park avenue, Garden, Willow and Adams streets are brick sewers and may be termed in fair sanitary condition; their velocities of flow, however, are sluggish and the sewage heavily laden with suspended matters.

The Clinton street sewer, between First and Third streets, is a wooden box and is not in good condition. Between Third and Fourth streets the sewer is of brick and in fair sanitary condition. As in the other sewers described, the current is sluggish and very little liquid sewage is flowing in them, particularly at the summits.

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Exhibit P. 1.

PART II.

Basic Data for the Design of Improved Sewerage Works.

Population.

The satisfactory sewerage of Hoboken will involve the prompt removal and disposal of the sewage and storm water. The quantity of sewage to be taken care of and the rate of storm water runoff will depend on the population of the city and on its growth.

Population by Wards.—The population of Hoboken and its growth in recent years are given in Table 3, compiled from the State and U. S. Censuses.

Table 3.

Population and Density of Hoboken, by Wards.

Ward.		1900		1905		1910		Five
No.	Acres	Population	Density per acre	Population	Density per acre	Population	Density per acre	year increase 1905-'10
1	104	.....	....	10,979	105	11,657	112	7.1%
2	231	.....	....	8,736	38	10,145	44	12.0%
3	127	.....	....	17,405	137	19,207	151	10.3%
4	113	.....	....	15,815	140	15,802	140	none.
5	262	.....	....	12,534	48	13,513	52	7.8%
T't'l	837	59,364	71	65,468	78	70,324	84	7.4%

10 year increase, 18½% (1900-1910).

The above densities per acre in Wards Nos. 1 and 2 do not reflect the real density of population on account of the large area devoted to dock purposes in Ward No. 2, and the area devoted to railroad and dock purposes in Ward No. 1. The areas shown in the above table have been computed to the "exterior line for solid filling" as designated on the maps; and also include the areas occupied by the D., L. and W. passenger yards and train sheds.

Exhibit P. 1.

In order to obtain, therefore, the net areas which could be devoted to sewer purposes, that portion of Ward No. 1 which is entirely covered by the D., L. & W. tracks, station etc., and the area between a line 100 feet east of River street and the "exterior line for solid filling," ought to be deducted because it is hardly probable that those areas will ever be devoted to anything but their present purposes.

In the case of Ward No. 2 the area between the Shore Railroad and the "exterior line for solid filling" is entirely devoted to railroad and dock purposes, and except for a depth of 100 feet on River street, between Third and Fourth streets, and 100-foot depth on Hudson street, between Eleventh and Fourteenth streets, this whole area will probably never be used for any other purpose. Hence, in order to obtain a more definite and real density of the population in these two wards, the areas designated ought to be deducted from the area of the ward shown in the above table.

The area devoted to railroad and dock purposes in Ward No. 1 is 34 acres. Deducting this from the total area of 104 acres there remains 70 acres, on which in 1910 there was a population of 11,657, making the density of population really *167 per acre,* instead of the 112 per acre as shown in the table.

Deducting the dock area of 93 acres in Ward No. 2 from the 231 acres shown in the table, there results a net area of 138 acres, on which the population in 1910 was 10,145 or at the rate of 74 per acre, instead of 44 as shown in the table. A considerable area in Ward No. 2 is devoted to the purposes of the Stevens Institute, and this area, of course, is sparsely populated.

Deducting from the total area of the city the 127 acres devoted to dock and railroad purposes, there remains 710 acres, all of which could be made use of for residential and manufacturing purposes.

Exhibit P. 1.

Ward No. 5 is the only portion of the city in which a large part of the available area for residential and manufacturing purposes is not made use of.

In order to obtain an estimate of what the future population may be, it is thought desirable to compute this from the actual density in one of the wards and then apply this density to the whole area available for population rather than to compute it from the rate of growth in past years. This seems to be a more rational basis, because if proper sewer and drainage facilities were constructed there can be no doubt that the whole available area would be soon occupied, owing to the advantageous commercial position Hoboken occupies.

For the actual area occupied, Ward No. 3 has the greatest density of population. Of the total area of 127 acres on which the density in 1910 was 151 per acre, 20 acres were unoccupied. Hence the actual density was 19,207 on 107 acres, or at the rate of 180 per acre.

Assuming, therefore, that the entire available portion of the city of 710 acres will eventually carry the same density as the actual density of Ward No. 3 in 1910 (180) the total maximum population of the city may reach 127,800.

In all the wards except No. 2 the population is of a mixed character and is generally housed in tenement buildings of from 4 to 5 stories high. It is considered that it would be very improbable that tenement houses in this district will ever be built much higher and certainly not for a long time to come. Practically the only way to increase the above figured maximum population would be by increasing the heights of the tenement houses. It is very doubtful if this will occur within any reasonable time. The foundations of the present tenement buildings are probably not sufficient to stand any increase in height of the building; so if higher tenement houses were projected, an entirely new building would probably have to be designed and constructed. That this will be done in

Exhibit P. 1.

the immediate future, even on a small portion of the area, is hardly probable.

Where Future Increase in Population Can Occur.—In order to determine where the increase in population will occur when the maximum is reached, Table 4 has been prepared.

* * * * * *

Areas Still Available for Population.—It will be observed that the areas available for population are almost entirely limited to those portions of the city which *do not* have sewerage or drainage facilities. Ward No. 5, where an increase of over 33,000 in population could be obtained if the available area were built upon, has only 34 per cent. of its area sewered. Although the increase in population in Wards Nos. 3 and 4 is relatively a small proportion of the total, yet if proper drainage and sewerage facilities were constructed for the unoccupied areas, the increase in population would undoubtedly soon occur.

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TABLE 7.

Water Consumption as Obtained by Pitometer Measurements in Various Districts of New York, by N. S. Hill, Jr., Chief Engineer, Department of Water Supply, Gas and Electricity.

* * * * * *

For Hoboken conditions I assume, for the purpose of estimating the quantity of sewage to be taken care of, that the average daily water consumption will be about 100 gallons per capita.

Maximum Rates of Sewage Flow.—The sewage coming from the houses and buildings in a city does not get into the sewers at a uniform rate throughout the 24 hours. There is usually much less water used during the night time than during the day, and less on certain days of the week than on others, and less at certain seasons of the

year than at others. It has been found, from measurements made in many cities, that ordinarily the maximum rate at which sewage finds its way into the sewers is at about twice the average rate of flow.

* * * * * *

Allowance for Infiltration of Ground Water.—Owing to the soft and yielding nature of the soil in the low level parts of Hoboken it is almost certain that local settlement will, in many places, cause joints in the sewers to open and allow the infiltration of considerable quantities of ground water into the sewers. I have no data on what may reasonably be expected, but assume provisionally that even with the greatest of care in laying the sewers the quantity of ground water percolating in through the joints would amount to at least half the quantity of sewage contributed from the same territory.

Sewers Should Provide for Ultimate Population.—For the separate system of sewers, that is, for sewers taking house sewage only, the sizes of the lateral sewers in the plans discussed herein have been proportioned so that running half full they will carry three times the average daily rate of sewage flow, and the main trunk sewers so that running three-quarters full they will carry twice the average daily rate of sewage flow. A reference to the population studies given above indicates that by about 1940, if the present rate of growth keeps up, all of the land available for building purposes will be built upon. This being the case, all the new sewers built from now on should have a capacity sufficient to provide for the ultimate population that will reside in their respective drainage areas. This condition has been kept in mind in the designs of all the sewers discussed and proposed in this report.

Exhibit P. 1.

QUANTITY OF STORM WATER TO BE PROVIDED FOR.

Run-off.—The rate at which water reaches storm water sewers depends upon the slope, shape, area and imperviousness of the watershed, as well as upon the rate at which the rain falls. From two areas of the same size, the one which is steepest and most impervious and best shaped for the rapid concentration of all storm water to the lower end of the drainage area will naturally give the greatest run-off. Other things being equal, the greatest rate of run-off would result from the most intense rates of precipitation with the exception that the storms of greatest intensity in rate are usually short in duration from which circumstance it sometimes results that large areas give greater rates of run-off for smaller rainfalls lasting a considerable length of time than for more intense rainfalls lasting only a few minutes.

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SYSTEMS OF COLLECTION.

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Effect of Tides on Sewage Discharge.—Hoboken occupies a unique position with regard to her sewerage, owing to the fact that a large percentage of the area of the town is but from 1 to 3 feet above high tide in the Hudson River, and that this low land lies back from one-half of a mile to a mile from the river front. Sewers built low enough to drain these low lands by gravity must necessarily lie between high and low tide, and cannot, therefore, have continuous flow at self-cleansing velocities throughout the 24 hours of each day. The rising tide will gradually slow down and finally stop the flow in the sewers and then, a short time after the tide has begun to fall, the flow will again start and reach its maximum when tide water has dropped below the invert of the sewer at the harbor line. Continuous discharge will then take place for three or four hours until the rising tide again repeats

Exhibit P. 1.

its operation of slowing down and finally stopping the flow. These conditions are not favorable for maintaining the sewers in a clean condition for the reason that during the times when the velocity is checked down to less than about 1½ feet per second deposits will take place in the sewers; under some conditions these may become too solid to be again flushed out by the flowing sewage on the falling tide.

* * * * * *

DISPOSAL OF THE SEWAGE.

Requirements.—The sewage of Hoboken must eventually find its way into the Hudson River. This river, however, in common with the whole of New York Harbor, is at times polluted to a very serious degree. The question has attracted much attention of late years and has been the subject of several investigations and reports. The fouling of the waters and the shoaling of the harbor have forced the matter upon the attention of the U. S. Government, and the Secretary of War formulated, under the Federal laws, a policy of protection which is placed in the hands of the U. S. Engineer's Office for the port. No new large sewers can now be built to discharge sewage into the harbor of New York which will interfere in any way with the rights of the United States in these waters, and attempts to evade the regulations are promptly met by injunctions which are held in force until the authorities constructing the sewers enter into proper agreements with respect to the character of the sewage to be discharged into the harbor and its method of discharge. With these facts in mind no plan for the disposal of the Hoboken sewage could safely be followed that would not meet the requirements of the War Department in the matter of the degree of purification required for the sewage.

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Exhibit P. 1.

CHANGES IN THE PRESENT SEWERAGE SYSTEM.

Reduction of Drainage Areas.—Inspections and investigations into the sizes and conditions of the existing sewers show that both the Ferry street and Third street outfall sewers are receiving too great a quantity of surface drainage, and at times become choked with water so as to cause sewage to run out upon the streets from the catch basins and manholes in the low parts of their drainage areas. To rectify this condition it is planned, in building the new sewers, to cut off from these two outfalls some of the area at present tributary to them, and take the storm water thus diverted into the new sewer discharging on Fifth street.

Improvement of Outfalls.—The Ferry street sewer has at present two outfalls, one on the line of Park avenue, in the canal, and the other into the Hudson River from the end of the first pier south of the Ferry terminal of the D., L. & W. Railroad. Owing to its position the greater part of the sewage draining towards Ferry street discharges into the canal on the line of Park avenue and as a consequence the canal is extremely foul. In the reconstruction of the existing sewers it is intended to stop the dry weather flow from discharging at the Park avenue outlet, abandon the outfall, constructing works in Ferry street that will divert all the dry weather flow down Ferry street and through a cross connection to the Hudson River outlet of the Newark street sewer, but providing for a storm water overflow at Park avenue. This will materially improve the condition of the canal. Instead of having the hand-operated gates at Park avenue, it is proposed to substitute automatic tide gates on the storm water overflow at this point. It is also proposed to dispense with the hand-operated gates at Ferry and Hudson streets and place there mechanical screens and a grit chamber, with automatic tide gates on the outfalls.

Exhibit P. 1.

The Newark street outfall is to be improved by placing a grit and screen chamber at the outfall, providing a storm water overflow into the head of the slip south of the first Hamburg-American line pier, and extending the outfall for dry weather flow out to the head of this pier, so as to discharge the ordinary flow of sewage into deep water at the pierhead line.

The Third street outfall is to be improved by building a grit chamber with automatic screens in River street, between Third street and the present automatic tide gate.

In addition to the changes in the outfalls above mentioned certain of the old sewers now in use are in such bad condition that they will have to be rebuilt in order to be of any service.

Flushing.—It is also intended to provide large automatic flush tanks at the heads of all the sewers, these to be supplied with harbor water and to discharge automatically at low tide, the tanks being large so as to assure good velocities of flow throughout the entire system.

The necessary changes will be detailed and their costs stated in the estimates for the several different plans given hereinafter for improving the sewerage of Hoboken.

Feasible Plans For Providing Improved Sewerage For Hoboken.

General Description of Plans.

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Plan B.—A combined system of new sewers to receive the sewage and storm water of the unsewered part of the city, the rebuilding of many of the existing sewers in the older parts of the city, the provisions for the flushing arrangements for both old and new sewers, the extension of the outfalls, improvement of the Newark street outfall, storm water overflow at Park avenue from

Exhibit P. 1.

the Ferry street sewer and the placing of grit chambers and automatically cleaned screens and automatic tide gates, at all outfalls. (This is the plan recommended.)

* * * * * *

Seventh Street Trunk Sewer.—The Seventh street trunk will drain 110 acres in Hoboken at the rate of 78 cubic feet per second, and 12 acres in Jersey City, at the rate of 10 cubic feet per second. Hence for the Seventh street trunk:

* * * * * *

Third Street Trunk Sewer.—The present Third street trunk sewer which now drains 146 acres, will in the improved plan drain 100 acres. It is assumed that the sewage may rise to elevation +2, instead of +3 as in the case of the new trunk sewers, on account of the established grades being one foot lower throughout this district. The discharge will be 67 cubic feet per second, and the slope 0.35 per 1,000, requiring a 66-inch circular sewer. The present sewer is 60 inches in diameter for some distance near the discharge end.

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PLAN B. (*Sheet No. 3.*)

Description.—Combined system for entire city discharging into harbor by gravity, and identical with Plan A except for the additional provision of grit chambers and automatically cleaned screens at all outfalls.

Exhibit P. 1.

Estimated Cost of Construction.

Fifteenth street sewer and all branches	$142,853.00
Eleventh street sewer and all branches	134,053.00
Seventh street sewer and all branches	142,043.00
Rebuilding present sewers, in part	169,608.00
	$588,557.00
Engineering and contingencies, 15 per cent.	88,283.00
	$676,840.00

* * * * * *

RESUME AND RECOMMENDATIONS.

Since Plan A would not give a satisfactory effluent it may be disregarded in the final comparison. Plan B, therefore, appears to be the least expensive of the acceptable plans, to build and operate, and to be capable of giving as good an effluent as the conditions require. Plan B also can be operated without interfering with the ground water levels of the meadow district, which, by reason of its other advantages makes it preferable to the more expensive Plan C. I, therefore, recommend Plan B for your adoption.

GENERAL DISCUSSION OF PLAN RECOMMENDED.

Street Grades in Meadow District.—In working out a plan for the drainage and sewerage of Hoboken it is essential that the established system of street grades be enforced in the meadow district. A large part of this district lies but about one foot above high tide at present. This is too low to permit of the development of the property for any purposes unless the ground water level could be lowered by pumping. This, for the reasons stated elsewhere herein, is not permissible owing to the great value of the buildings and industries that would be affected adversely thereby. The only alternative, therefore, is to raise the streets in accordance with the established

grades. This will give a minimum elevation for the street surface of from 3.5 feet to 5 feet above high tide, and will put the inverts of the sewers most distant from the river from 5 to 8 feet below the street level. Under these conditions the proposed sewers will discharge, without difficulty, the greatest storms to be expected.

* * * * * *

Screen and Grit Chambers.—The grit deposit chambers and screens near the outfalls of the main sewers are to be located in chambers under the streets. The screens and deposit chambers are to be kept cleaned by mechanical rakes and buckets kept in slow motion by small duplicate electric motors. The collections at each outfall will have to be removed periodically through a manhole and disposed of by burning, or other satisfactory means, and the machinery will have to be inspected and oiled daily to keep it in efficient service.

The Flushing System.—The flushing system, which is to be installed also in connection with the existing sewers, will consist of large shallow concrete steel tanks under the streets at the points indicated, supplied with harbor water through pipe lines built in the concrete foundations of the sewers themselves, a flap valve being placed on the end of the supply pipe in each tank. This will permit the tanks to fill on rising tides and prevent the water running out again as the tide falls. At the proper time on the falling tide a sluice gate will be opened automatically and quickly, to let the water run out of the tank into the sewer, the operation of the gate being controlled by a float. A few of the tanks on the old sewers will have to be supplied with city water instead of harbor water, and the cost of this has been included in the estimates of the annual cost of operation.

* * * * * *

Exhibit P. 1.

Plan B, as recommended, lends itself well to a still more complete plan of sewage treatment should this ever be necessary. When the time comes settling tanks can be installed under the streets at each outfall, and, if necessary, chemicals can be used in connection therewith to secure more complete subsidence, or sterilization, or both, or else fine mechanically operated screens might be installed. There would, therefore, be no lost investments in carrying out Plan B if more complete treatment should be insisted upon in the future.

* * * * * *

Awaiting your further pleasure in the premises,

Very respectfully,

JAMES H. FUERTES,
Consulting Engineer.

Exhibit P. 2.

EXHIBIT P. 2.

AN ORDINANCE providing for the adoption of a general system of sewerage and drainage to be provided and maintained in and for the City of Hoboken, New Jersey, and conformably to which all sewers and drains in said city shall hereafter be constructed, altered, rebuilt and extended, and providing for the establishment and maintenance of outlets or places of deposit within or without said city for sewerage and drainage, and to provide for the disposal of sewerage and drainage from said city.

Whereas, Under the provisions of an act of the Legislature of the State of New Jersey entitled "An Act to authorize cities to construct sewers and drains, and to provide for the payment of the cost thereof," approved March 8, 1882, the title to which said act was amended by Chapter 218 of the Session Laws of New Jersey, approved April 20, 1909, so as to read as follows: "An Act to authorize cities to construct sewers and drains, and to provide for the payment of the cost thereof, and for the assessment of the benefits of such construction upon the land and real estate benefited thereby," and the supplements thereto and acts amendatory thereof, the Mayor and Council of the City of Hoboken is empowered to order and cause sewers or drains to be constructed in any part of said city, and to provide, maintain and alter a general system of sewerage and drainage in and for said city, or any part thereof, conformably to which all sewers and drains in said city shall be constructed, and to establish and maintain one or more outlets or places of deposit within or without said city for sewerage or drainage, and to provide for the disposal of sewerage or drainage from said city; and

Whereas, It has been represented to the Mayor and Council of the City of Hoboken by the Board of Health

Exhibit P. 2.

of the City of Hoboken, that in the opinion of said Board of Health the system of tidal sewers now in operation in the City of Hoboken do not efficiently drain the marsh or lowlands of said city, and that by reason thereof the health of the entire city is impaired and endangered, and is likely to be impaired and endangered, unless a more efficient and practical method of draining said marsh or lowlands be substituted for the system now in operation in said city; and

Whereas, The Common Council of the City of Hoboken has inquired into the facts so represented to them by the said Board of Health, for the purpose of ascertaining the best means of efficiently and systematically draining the said marsh or lowlands, and are of the opinion that it is necessary at this time for the proper protection of the public health of the City of Hoboken that an efficient system of sewerage of the marsh or lowlands of the City of Hoboken should be adopted and put in operation as soon as possible; and

Whereas, For many years past complaint has been made to the Common Council of the City of Hoboken by the people of said city that the general system of sewerage and drainage now in operation throughout the entire City of Hoboken is inefficient and inadequate, and does not satisfactorily meet the requirements nor satisfy the demands of the said city; and

Whereas, James H. Fuertes, Civil Engineer of New York, employed by the Common Council of the City of Hoboken to make an investigation of the sewerage and drainage system now in operation in the City of Hoboken, and to submit to said Common Council his report of the result of such investigation, submitted to said Common Council his report thereon, under date of September 15, 1912, and therewith submitted accompanying plans, which said report and accompanying plans were presented to the said Common Council on October 9, 1912, and were

Exhibit P. 2.

on said date filed in the office of the City Clerk of said City of Hoboken; and

Whereas, The said James H. Fuertes, Civil Engineer, in his aforesaid report, and a report supplemental thereto, dated January 25, 1913, and submitted to the Common Council of the City of Hoboken on January 29, 1913, particularly recommended the adoption of a plan and system therein referred to as "Plan B," and which said "Plan B," as shown on sheet No. 8 of the plans above mentioned includes and covers the following general improvements and extensions, to wit:

A. A system of combined sewers to receive both the sewage and storm water of the unsewered part of Hoboken.

B. The rebuilding of several of the existing sewers.

C. The reduction of the area tributary to certain of the existing sewers by diverting some of the sewage therefrom to some of the proposed new sewers.

D. The extension of the outfalls for the dry weather flow of sewage to the pierhead line.

E. The provision of arrangements for properly flushing the sewers.

F. The establishment of grit chambers and automatically cleaned screens at the outfalls.

G. The diversion of the sewage from the canal and from slips and docks along the river front.

and

Whereas, The Common Council of the City of Hoboken having given due consideration to the aforesaid report and supplemental report and "Plan B," devised and recommended for adoption by the said James H. Fuertes, Civil Engineer, and being of the opinion that it is advisable and necessary for the best interests of the City of Hoboken, and for the health of the people of said city that an adequate and efficient general sewerage and drainage system for said city be adopted, conformably to

Exhibit P. 2.

which all sewers and drains in said city shall hereafter be constructed, altered, rebuilt or extended, outlets or places of deposit for such sewerage or drainage within or without said city shall be established and maintained, and the disposal of sewerage and drainage from said city shall be provided for;

The Mayor and Council of the City of Hoboken do ordain as follows:

1. That pursuant to the authority of the provisions of an act of the Legislature of the State of New Jersey entitled "An Act to authorize cities to construct sewers and drains, and to provide for the payment of the cost thereof," approved March 8, 1882, the title of which said act was amended by Chapter 218 of the Session Laws of New Jersey, approved April 20, 1909, so as to read as follows: "An Act to authorize cities to construct sewers and drains, and to provide for the payment of the cost thereof, and for the assessment of the benefits of such construction upon the land and real estate benefited thereby," and the supplements thereto and acts amendatory thereof, the general system of sewerage and drainage devised for the City of Hoboken by James H. Fuertes, Civil Engineer of New York, as shown by the report submitted to the Common Council of the City of Hoboken by said James H. Fuertes, Civil Engineer, and the plans accompanying said report, signed by said James H. Fuertes, Civil Engineer, dated September 15, 1912, and filed in the office of the City Clerk of the City of Hoboken on the ninth day of October, 1912, and the supplemental report submitted to said Common Council by said James H. Fuertes, on January 29, 1913, and which system in said report and supplemental report and the plans accompanying the same, and particularly sheet No. 8 of said plans, is therein referred to as "Plan B," and which includes and covers the following general improvements and extensions, to wit:

Exhibit P. 2.

A. A system of combined sewers to receive both the sewage and storm water of the unsewered part of Hoboken.

B. The rebuilding of several of the existing sewers.

C. The reduction of the area tributary to certain of the existing sewers by diverting some of the sewage therefrom to some of the proposed new sewers.

D. The extension of the outfalls for the dry weather flow of sewage to the pierhead line.

E. The provision of arrangements for properly flushing the sewers.

F. The establishment of grit chambers and automatically cleaned screens at the outfalls.

G. The diversion of the sewage from the canal and from slips and docks along the river front.

be and the same is hereby adopted as a general system of sewerage and drainage to be provided and maintained in and for the said City of Hoboken, and conformably to which all sewers and drains in said city shall hereafter be constructed, altered, rebuilt and extended, outlets or places of deposit for sewerage or drainage within or without said city shall be established and maintained, and the disposal of sewerage and drainage from said city shall be provided for.

* * * * * *

Passed by the Council February 14, 1913.

FREDERICK J. ANDERSON,
Chairman of Council.

Approved February 18, 1913.

MARTIN COOKE,
Mayor.

Attest:

JAMES H. LONDRIGAN,
City Clerk.

EXHIBIT P. 3.

AN ORDINANCE to amend an ordinance entitled "An ordinance providing for the adoption of a general system of sewerage and drainage to be provided and maintained in and for the City of Hoboken, New Jersey, and conformably to which all sewers and drains in said city shall hereafter be constructed, altered, rebuilt and extended, and providing for the establishment and maintenance of outlets or places of deposit within or without said city for sewerage and drainage, and to provide for the disposal of sewerage and drainage from said city," approved February 18, 1913.

Whereas, Under the provisions of an act of the Legislature of the State of New Jersey entitled "An act to authorize cities to construct sewers and drains, and to provide for the payment of the cost thereof," approved March 8, 1882, the title to which said act was amended by Chapter 218 of the Session Laws of New Jersey, approved April 20, 1909, so as to read as follows: "An act to authorize cities to construct sewers and drains, and to provide for the payment of the cost thereof, and for the assessment of the benefits of such construction upon the land and real estate benefited thereby," and the supplements thereto and acts amendatory thereof, the Board of Commissioners of the City of Hoboken, being the governing body of said city, is empowered to order and cause sewers or drains to be constructed in any part of said city, and to provide for the enlargement and rebuilding of such sewer or sewers in said city as are defective or insufficient for the proper sewerage or drainage in any part of said city in which the same are located, and to provide for the building and constructing of additional and relieving sewers therein, as in their judgment may be necessary, and to provide, maintain and alter a general system of sewerage and drainage in and for said city,

Exhibit P. 3.

or any part thereof, conformably to which all sewers and drains shall be constructed, and to establish and maintain one or more outlets or places of deposit within or without said city for sewerage and drainage, and to provide for the disposal of sewage and drainage from said city; and

Whereas, It has heretofore been represented to the Mayor and Council of the City of Hoboken by the Board of Health of said city that in the opinion of said Board of Health the system of tidal sewers in operation in said City of Hoboken do not efficiently drain the marsh or lowlands of said city, and that by reason thereof the health of the entire city is impaired and endangered, and is likely to be impaired and endangered unless a more efficient and practical method of draining said marsh or lowlands be substituted for the system now in operation in said city; and

Whereas, It appears from the minutes of the Common Council of the City of Hoboken, the former governing body of said city, that said body inquired into the facts so represented to them by the said Board of Health, for the purpose of ascertaining the best means of efficiently and systematically draining the said marsh or lowlands, and declared itself to be of the opinion that it is necessary for the proper protection of the public health of the City of Hoboken that an efficient system of sewerage of the marsh or lowlands of said city should be adopted and put in operation as soon as possible, and the Board of Commissioners of the City of Hoboken, the present governing body of said city, now concurring therein; and

Whereas, It appears that for many years complaint was frequently made to the aforesaid Common Council by the people of the said City of Hoboken, that the general system of sewerage and drainage in operation in said city is inefficient and inadequate, and the Board of Commissioners of the City of Hoboken now concurring therein and being of opinion that said system does not satisfactorily

meet the requirements nor satisfy the demands of the said city; and

Whereas, James H. Fuertes, Civil Engineer of New York City, was employed by the Common Council aforesaid to make an investigation of the sewerage and drainage system in operation in said City of Hoboken and to submit to said Common Council his report of the result of such investigation; and

Whereas, The said James H. Fuertes, Civil Engineer, submitted to the Common Council aforesaid, under date of September 15, 1912, his report of the result of his investigation, with accompanying plans, which report and plans were filed in the office of the City Clerk, October 9, 1912, and thereafter, to wit, on January 29, 1913, submitted to said Common Council a supplemental report, dated January 25, 1913, which was filed with the City Clerk; and

Whereas, The said James H. Fuertes, Civil Engineer, in his aforesaid reports particularly recommended the adoption of a plan and system therein referred to as "Plan B," as shown on Sheet No. 8 of the aforesaid plans, which was adopted by the aforesaid ordinance, approved February 18, 1913, entitled "An ordinance providing for the adoption of a general system of sewerage and drainage to be provided and maintained in and for the City of Hoboken, New Jersey, and conformably to which all sewers and drains in said city shall hereafter be constructed, altered, rebuilt and extended, and providing for the establishment and maintenance of outlets or places of deposit within or without said city for sewerage and drainage, and to provide for the disposal of sewerage and drainage from said city;" and

Whereas, The said James H. Fuertes, Civil Engineer, as a result of further investigation of the aforesaid matter, and or divers conferences with the Board of Commissioners of the City of Hoboken in relation thereto, has submitted to said Board of Commissioners a second sup-

plemental report, dated October 26, 1915, accompanied by a general plan recommending certain modifications in the sewers as shown on "Plan B" above referred to, said new general plan being marked "Plan B Modified," and which said last mentioned plan includes and covers the following general improvements and extensions, to wit:

A. A system of combined sewers to receive both the sewage and storm water of the unsewered part of Hoboken.

B. The rebuilding of several of the existing sewers.

C. The reduction of the area tributary to certain of the existing sewers by diverting some of the sewage therefrom to some of the proposed new sewers.

D. The extension of the outfalls for the dry weather flow of sewage to the pierhead line.

E. The provision of arrangements for properly flushing the sewers.

F. The establishment of grit chambers and automatically cleaned screens at the outfalls.

G. The diversion of the sewage from the canal and from slips and docks along the river front; and

Whereas, The Board of Commissioners of the City of Hoboken, having given due consideration to the reports and plans aforesaid, and particularly the supplemental report dated October 26, 1915, accompanied by plan marked "Plan B Modified," devised and recommended for adoption by said James H. Fuertes, Civil Engineer, and being of the opinion that it is advisable and necessary for the best interests of the City of Hoboken, and for the health of the people of the said city that an adequate and efficient general sewerage and drainage system for said city be adopted, conformably to which all sewers and drains in said city shall hereafter be constructed, altered, rebuilt or extended, and to provide for the enlargement and rebuilding of such sewer or sewers in said city

Exhibit P. 3.

as are defective or insufficient for the proper sewerage or drainage in any part of said city in which the same are located, and to provide for the building and constructing of additional and relieving sewers therein, as in their judgment may be necessary, and to provide, maintain and alter a general system of sewerage and drainage in and for said city or any part thereof, conformably to which all sewers and drains shall be constructed, and to establish and maintain one or more outlets or places of deposit for such sewerage or drainage within or without said city shall be established and maintained, and the disposal of sewage and drainage from said city shall be provided for, therefore

The Board of Commissioners of the City of Hoboken do ordain:

1. That the Ordinance entitled: "An Ordinance providing for the adoption of a general system of sewerage and drainage to be provided and maintained in and for the City of Hoboken, New Jersey, and conformably to which all sewers and drains in said city shall hereafter be constructed, altered, rebuilt and extended, and providing for the establishment and maintenance of outlets or places of deposit within or without said city for sewerage and drainage, and to provide for the disposal of sewerage and drainage from said city," approved February 18, 1913, to which this ordinance is an amendment, be and the same is hereby amended so as to read as follows:

1. That pursuant to the authority of an act of the Legislature of the State of New Jersey entitled: "An Act to authorize cities to construct sewers and drains, and to provide for the payment of the cost thereof," approved March 8, 1882, the title of which said act was amended by Chapter 218 of the Session Laws of New Jersey, approved April 20, 1909, so as to read as follows: "An Act to authorize cities to construct sewers and drains, and to pro-

vide for the payment of the cost thereof, and for the assessment of the benefits of such construction upon the land and real estate benefited thereby," and the supplements thereto and acts amendatory thereof, the general system of sewerage and drainage devised for the City of Hoboken by James H. Fuertes, Civil Engineer, of New York City, as shown by the report submitted to the Common Council of the City of Hoboken, the former governing body of said city, by said James H. Fuertes, Civil Engineer, and the plans accompanying said report, signed by said James H. Fuertes, Civil Engineer, dated September 15, 1912, and filed in the office of the City Clerk, October 9, 1912, and the supplemental report submitted to the Common Council aforesaid by said James H. Fuertes, Civil Engineer, on January 29, 1913, and filed in the office of the City Clerk, and the second supplemental report dated October 26, 1915, submitted to the Board of Commissioners of the City of Hoboken by said James H. Fuertes, Civil Engineer, October 27, 1915, and on said date filed in the office of the City Clerk, and which system in said report and supplemental reports and the plans accompanying the same, and particularly the plan marked "Plan B Modified," of said plans is therein referred to as "Plan B Modified," and which includes and covers the following general improvements and extensions, to wit:

A. A system of combined sewers to receive both the sewage and storm water of the unsewered part of Hoboken.

B. The rebuilding of several of the existing sewers.

C. The reduction of the area tributary to certain of the existing sewers by diverting some of the sewage therefrom to some of the proposed new sewers.

D. The extension of the outfalls for the dry weather flow of sewage to the pierhead line.

E. The provision of arrangements for properly flushing the sewers.

Exhibit P. 3.

F. The establishment of grit chambers and automatically cleaned screens at the outfalls.

G. The diversion of the sewage from the canal and from slips and docks along the river front; be and the same is hereby adopted as a general system of sewerage and drainage to be provided and maintained in and for the City of Hoboken, conformably to which all sewers and drains in said city shall hereafter be constructed, altered, rebuilt, and extended, and to provide for the enlargement and rebuilding of such sewer or sewers as are defective or insufficient for the proper sewerage or drainage in any part of the city in which the same are located; and to provide for the building and constructing of additional and relieving sewers therein, as in their judgment may be necessary, and to provide, maintain and alter a general system of sewerage and drainage in and for said city, or any part thereof, conformably to which all sewers and drains shall be constructed, and to establish and maintain one or more outlets or places of deposit within or without said city for sewerage or drainage, and to provide for the disposal of sewage and drainage from said city, and to repair and cleanse such sewers and drains.

2. The works necessary for carrying out the above general provisions shall be as follows.

* * * * * *

P. R. GRIFFIN,
BERNARD N. McFEELY,
JAMES H. LONDRIGAN,
GUSTAV BACH,
HARRY L. SCHMULLING,
Commissioners.

Passed November 24, 1915.

DANIEL A. HAGGERTY,
City Clerk.

SCHEDULE OF IMPROVEMENT ASSESSMENTS IN HOBOKEN, N. J., CONFIRMED DEC. 30, 1921, UNDER THE FOLLOWING RESOLUTIONS:

No. 1—Construction of the Seventh, Eleventh and Fifteenth Street Sewerage System.
No. 2—Grading, Paving and Improving Monroe Street, etc.
No. 3—Construction of Sewer and Appurtenances in Paterson Avenue, etc.
No. 4—Paving, Grading and Improving Jefferson Street, 8th Street to 13th Street.
No. 5—Paving, Grading and Improving Grand Street, etc.
No. 6—Construction of Sewers and Appurtenances in Newark Avenue.

City Block	Lots	Owner or Party to whom assessed	Resolution No. and Lots	Type of Improvement	Amount Assessment	Tax Valuation in 1921	Tax Valuation in 1922	Market Value of Land: Gaddis	Singer	Mayer	Morrison	Ryer	Area in Sq. Ft.	Remarks
	65			Market Value of Land before Improvements...				45,900	45,900	45,900	45,900			
65	1 to 34	REBECCA BABBITT	1 34	Sewer ..... at 960	32,640			10,200	9,350	11,050	6,800			
	18 to 34	(Jackson Street)	3 17	Grading and Paving 618	10,506			3,400	3,825	3,825	3,400			
			3 17	Sidewalks and Driveways 59	1,003			850	750	765	425			
		19-21-23-25-27-29-31-33	3 8	Connections, Sewer and Water 259	2,360			400	450	432	250			
				Market Value Dec. 30, 1921, after Improvements		50,000	86,900	60,750	60,275	61,972	56,775		85,000	
	66			Market Value of Land before Improvements...				1,400	1,400	1,400	1,400			
66	6	MICHAEL LA SALE	1 1	Sewer ..... at 960	960			300	275	325	250			
			3 1	Grading and Paving 618	618			200	225	225	200			
			3 1	Sidewalks and Driveways 59	59			50	45	50	35			
				Market Value Dec. 30, 1921, after Improvements	1,637	800	2,200	1,950	1,945	2,000	1,885		2,500	
	66			Market Value of Land before Improvements...				1,400	1,400	1,400	1,400			
66	12	FRANCISCO LONGO	1 1	Sewer ..... at 960	960			300	275	325	250			
			3 1	Grading and Paving 618	618			200	225	225	200			
			3 1	Sidewalks and Driveways 59	59			50	45	50	35			
				Market Value Dec. 30, 1921, after Improvements		800	2,200	1,950	1,945	2,000	1,885		2,500	
	66			Market Value of Land before Improvements...				1,400	1,400	1,400	1,400			
66	13	GIUSEPPE LISA	1 1	Sewer ..... at 960	960			300	275	325	250			
			3 1	Grading and Paving 618	618			200	225	225	200			
			3 1	Sidewalks and Driveways 59	59			50	45	50	35			
			3 1	Connections, Sewer and Water 205	205			50	50	45	50			
				Market Value Dec. 30, 1921, after Improvements		800	2,200	2,000	1,995	2,045	1,935		2,500	
				Market Value of Land before Improvements...				1,400	1,400	1,400	1,400			
66	14	JOSEPH LISA	1 1	Sewer ..... at 960	960			300	275	325	250			
			3 1	Grading and Paving 618	618			200	225	225	200			
			3 1	Sidewalks and Driveways 59	59			50	45	50	35			
				Market Value Dec. 30, 1921, after Improvements		800	2,200	1,950	1,945	2,000	1,885		2,500	
				Market Value of Land before Improvements...				1,400	1,400	1,400	1,400			
66	16	ANTONIO DAMONI	1 1	Sewer ..... at 960	960			300	275	325	250			
			3 1	Grading and Paving 618	618			200	225	225	200			
			3 1	Sidewalks and Driveways 67	67			50	45	50	35			
				Market Value Dec. 30, 1921, after Improvements		800	2,200	1,950	1,945	2,000	1,885		2,500	
				Market Value of Land before Improvements...				63,600	63,600	63,600	63,600			
73	1 to 34	HOBOKEN MANUFACTURERS RAIL-	1 34	Sewer ..... at 960	32,640			5,100	9,350	11,050	5,100			
	18 to 34	ROAD COMPANY	3 17	Grading and Paving 618	10,506			3,400	3,825	3,825	3,400			
			3 17	Sidewalks and Driveways 59	1,003			850	750	765	425			
		19-21-23-25-27-29-31-33	3 8	Connections, Sewer and Water 276	2,208			400	450	432	350			
				Market Value Dec. 30, 1921, after Improvements		47,200	94,100	73,350	77,975	79,672	72,875		85,000	
				Market Value of Land before Improvements...				5,600	5,600	5,600	5,600			
74	3 to 6	ELVINA MARCHIONY	1 4	Sewer ..... at 960	3,840			1,200	1,100	1,300	1,000			
			3 4	Grading and Paving 618	2,472			800	900	900	800			
			3 4	Sidewalks and Driveways 59	236			200	180	200	140			
			3 4	Connections, Sewer and Water 245	960			100	100	90	100			
				Market Value Dec. 30, 1921, after Improvements		2,900	10,400	7,900	7,880	8,090	7,640		10,000	
				Market Value of Land before Improvements...				2,768			2,768	2,768		
72	1	N. J. JUNCTION RAILROAD	1 1	Sewer ..... at 1,006	1,006			157			210	314		
				Market Value of Land before Improvements...				1,881			1,881	1,881		
	2	" " "	1 1	Sewer ..... at 907	907			141			190			
				Market Value of Land before Improvements...				1,684			1,684	1,684		
	3	" " "	1 1	Sewer ..... at 807	807			176			170	252		
				Market Value of Land before Improvements...				1,477			1,477	1,477		
	4	" " "	1 1	Sewer ..... at 708	708			104			150	219		
				Market Value of Land before Improvements...				1,200			1,200	1,200		
	5	" " "	1 1	Sewer ..... at 609	609			90			120	180		
				Market Value of Land before Improvements...				1,064			1,064	1,064		
	6	" " "	1 1	Sewer ..... at 510	510			79			100	159		
				Market Value of Land before Improvements...				849			849	849		
	7	" " "	1 1	Sewer ..... at 410	410			64			85	128		
				Market Value of Land before Improvements...				656			656	656		
	8	" " "	1 1	Sewer ..... at 514	514			49			70	98		
	1 to 8	" " "		Market Value Dec. 30, 1921, after Improvements		6,200	12,300	12,439			12,674	13,211	13,628	

NOTE—The basic sewer assessment for each standard lot, 25' x 100', abutting on a sewer, is $960.00, except where there was an existing sewer, in which case the amount paid for the original sewer was deducted from the above base.

SCHEDULE OF IMPROVEMENT ASSESSMENTS IN HOBOKEN, N. J., CONFIRMED DEC. 30, 1921, UNDER THE FOLLOWING RESOLUTIONS:

No. 1—Construction of the Seventh, Eleventh and Fifteenth Street Sewerage System.
No. 2—Grading, Paving and Improving Monroe Street, etc.
No. 3—Construction of Sewer and Appurtenances in Paterson Avenue, etc.
No. 4—Paving, Grading and Improving Jefferson Street, 8th Street to 13th Street.
No. 5—Paving, Grading and Improving Grand Street, etc.
No. 6—Construction of Sewers and Appurtenances in Newark Avenue.

City Block	Lots	Owner or Party to whom assessed	Resolution No. and Lots	Type of Improvement	Amount Assessment	Tax Valuation in 1921	Tax Valuation in 1922	Market Value of Land: Gaddis	Singer	Mayer	Morrison	Ryer	Area in Sq. Ft.	Remarks
64	18 to 34	HOBOKEN MANUFACTURERS RAILROAD COMPANY	1 17	Market Value of Land before Improvements...				34,000	35,300	35,300	34,000			
				Sewer .....at 960	16,320			2,550	4,675	5,525	2,550			
				Market Value Dec. 30, 1921, after Improvements		23,600	39,900	36,550	39,975	40,825	36,550		42,500	
	1	(ditto)		Market Value of Land before Improvements...				2,000	2,000	2,000	2,000			
			1 1	Sewer .....at 660	660			000	200	200	000			
				Market Value Dec. 30, 1921, after Improvements		1,300	2,000	2,000	2,200	2,200	2,000		2,500	
	2	(ditto)		Market Value of Land before Improvements...				2,000	2,000	2,000	2,000			
			1 1	Sewer .....at 660	660			000	200	200	000			
				Market Value Dec. 30, 1921, after Improvements		1,300	2,000	2,000	2,200	2,200	2,000		2,500	
	3	(ditto)		Market Value of Land before Improvements...				2,000	2,000	2,000	2,000			
			1 1	Sewer .....at 560	560			000	200	200	000			
				Market Value Dec. 30, 1921, after Improvements		1,300	2,000	2,000	2,200	2,200	2,000		2,500	
	4	(ditto)		Market Value of Land before Improvements...				2,000	2,000	2,000	2,000			
			1 1	Sewer .....at 510	510			000	200	200	000			
				Market Value Dec. 30, 1921, after Improvements		1,300	2,000	2,000	2,200	2,200	2,000		2,500	
	5	(ditto)		Market Value of Land before Improvements...				2,000	2,000	2,000	2,000			
			1 1	Sewer .....at 460	460			000	200	200	000			
				Market Value Dec. 30, 1921, after Improvements		1,300	2,000	2,000	2,200	2,200	2,000		2,500	
	6	N. Y. STATE REALTY & TERMINAL CO.		Market Value of Land before Improvements...				2,000	0,000	0,000	2,000	2,000		
			1 1	Sewer .....at 410	410			0,000	000	000	0,000	0,000		
				Market Value Dec. 30, 1921, after Improvements				2,000			2,000	2,000	2,500	
	7	(ditto)		Market Value of Land before Improvements...				2,000			2,000	2,000		
			1 1	Sewer .....at 360	360									
				Market Value Dec. 30, 1921, after Improvements				2,000			2,000	2,000	2,500	
	8	(ditto)		Market Value of Land before Improvements...				2,000			2,000	2,000		
			1 1	Sewer .....at 310	310									
				Market Value Dec. 30, 1921, after Improvements		3,200	4,300	2,000			2,000	2,000	2,500	
64	9 to 17	HOBOKEN MANUFACTURERS RAILROAD CO.		Market Value of Land before Improvements...				10,840	10,840	10,840	10,840			
			1 9	Sewer (various size lots).....	3,126				1,084	1,084				
				Market Value Dec. 30, 1921, after Improvements		6,500	9,600	10,840	11,924	11,984	10,840		13,550	
81	1 to 17	FERGUSON BROTHERS MANUFACTURING CO.		Market Value of Land before Improvements...				30,600	30,600	30,600	30,600			
			1 17	Sewer .....at 960	16,320			1,700	4,675	5,525	000			
				Market Value Dec. 30, 1921, after Improvements				32,300	35,275	36,125	30,600		42,500	
	18 to 34	(ditto)		Market Value of Land before Improvements...				34,000	34,000	34,000	34,000			(Paved and
			1 17	Sewer .....at 872	14,824			1,700	1,275	2,800	000			sewered before.)
				Market Value Dec. 30, 1921, after Improvements		38,100	69,200	35,700	35,275	36,800	34,000		42,500	
82	14 to 17	MARGARETA GUARNERI		Market Value of Land before Improvements...				6,800	6,800	6,800	6,800			(Paved and
			1 4	Sewer .....at 872	3,488			400	300	650	000			sewered before.)
				Market Value Dec. 30, 1921, after Improvements		5,000	9,000	7,200	7,100	7,450	6,800		10,000	
	18 to 26	FROMMEL REALTY CO.		Market Value of Land before Improvements...				14,400	14,400	14,400	14,400			
			1 9	Sewer .....at 816	7,344			2,700	2,475	2,925	1,800			
				Market Value Dec. 30, 1921, after Improvements		11,400	18,800	17,100	16,875	17,325	16,200		22,500	
	33 & 34	MRS. HARRY MULLER		Market Value of Land before Improvements...				4,000	4,000	4,000	4,000			
			1 2	Sewer .....at 816	1,632			600	550	650	450			
				Market Value Dec. 30, 1921, after Improvements		3,000	4,600	4,600	4,550	4,650	4,450		5,000	
87	1 to 32	FERGUSON BROTHERS MANUFACTURING CO.		Market Value of Land before Improvements...				60,600	60,600	60,600	60,600			
			1 32	Sewer .....at 960	30,720			9,600	8,800	10,400	6,400			
	17 to 32		2 16	Grading and Paving 618	9,888			3,200	3,600	3,600	3,200			
	17 to 27		2 13	Sidewalks and Driveways 58										
	31-32			Connections, Sewer and Water....118, 179, 135	1,186			800	720	800	560			
	28-29			Market Value Dec. 30, 1921, after Improvements		35,200	77,000	74,200	73,720	75,400	70,760		80,000	
	30													

NOTE—The basic sewer assessment for each standard lot, 25' x 100', abutting on a sewer, is $960.00, except where there was an existing sewer, in which case the amount paid for the original sewer was deducted from the above base.

SCHEDULE OF IMPROVEMENT ASSESSMENTS IN HOBOKEN, N. J., CONFIRMED DEC. 30, 1921, UNDER THE FOLLOWING RESOLUTIONS:

No. 1—Construction of the Seventh, Eleventh and Fifteenth Street Sewerage System.
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No. 3—Construction of Sewer and Appurtenances in Paterson Avenue, etc.
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No. 5—Paving, Grading and Improving Grand Street, etc.
No. 6—Construction of Sewers and Appurtenances in Newark Avenue.

City Block	Lots	Owner or Party to whom assessed	Resolution No. and Lots	Type of Improvement	Amount Assessment	Tax Valuation in 1921	Tax Valuation in 1922	Market Value of Land: Gaddis	Singer	Mayer	Morrison	Ryer	Area in Sq. Ft.	Remarks
88	1 to 16	GEORGE H. COSTER		Market Value of Land before Improvements...				24,500	24,500	24,500	24,500			
	16		1 16	Sewer ....at 960	15,360			4,800	4,400	5,200	4,000			
	1 to 16		1 1	Sewer 927	927									
	2-4-6-8		2 16	Grading and Paving 618	9,888			3,500	3,937	3,937	3,400			
	10-12		2 16	Sidewalks and Driveways 58	928			800	900	1,000	712			
	14-16	(7 lots at 203 and lot 16 at 186)	2 8	Connections, Sewer and Water 203	1,850			200	200	180	400			
				Market Value Dec. 30, 1921, after Improvements		19,200	48,800	33,800	33,937	34,817	33,012		40,000	
	17 to 20	JOSEPH SAM FILLIPPO		Market Value of Land before Improvements...				6,900	6,900	6,900	6,900			
			1 4	Sewer ....at 816	3,264			600	300	650	500			
			2 1	Grading and Paving 927	927			300	337	337	200			
			2 1	Sidewalks and Driveways 243	243			80	90	90	70			
				Market Value Dec. 30, 1921, after Improvements		5,400	9,900	7,880	7,627	7,977	7,670		10,000	
	21 to 24	JAMES FERRARI		Market Value of Land before Improvements...				6,400	6,400	6,400	6,400			
			1 4	Sewer ....at 816	3,264			600	300	650	500			
				Market Value Dec. 30, 1921, after Improvements		4,800	8,100	7,000	6,700	7,050	6,900	7,000	10,000	
80	1 to 8	N. Y. STATE REALTY AND TERMINAL CO.		Market Value of Land before Improvements...				14,387			14,387	14,387		
			1 8	Sewer (various sized lots)	3,354			1,079			1,079	2,158		
				Market Value Dec. 30, 1921, after Improvements		5,700	9,100	15,466			15,466	16,545	17,984	
	10 to 17	(ditto)		Market Value of Land before Improvements...				10,048			10,048	10,048		
			1 8	Sewer (various sized lots)	1,557			752			752	1,508		
				Market Value Dec. 30, 1921, after Improvements		2,000	3,600	10,800			10,800	11,556	12,561	
	9	HOBOKEN MANUFACTURERS RAILROAD CO.		Market Value of Land before Improvements...				800	800	800	800	1,000		Rear of lot.
			1 1	Sewer ....at 307	307			00	00	00	00	150		1,500 front.
				Market Value Dec. 30, 1921, after Improvements		500	800	800	800	800	800	1,150		1,000 rear.
	26 to 24	(ditto)		Market Value of Land before Improvements...				18,600	18,600	18,600	18,600			
			1 9	Sewer ....at 960	8,640			2,700	2,475	2,923	1,800			
				Market Value Dec. 30, 1921, after Improvements		11,600	20,500	21,300	21,075	21,523	20,400		22,500	
	18 to 25	N. J. JUNCTION RAILROAD COMPANY		Market Value of Land before Improvements...				16,650			16,650	16,650		
			1 8	Sewer ....at 960	7,680			2,400			2,400	2,400		
				Market Value Dec. 30, 1921, after Improvements		8,500	16,200	19,050			19,050	19,050	20,000	
86	1	HOBOKEN MANUFACTURERS RAILROAD CO.		Market Value of Land before Improvements...				3,300	3,300	3,300	2,520			
			1 1	Sewer ....at 1,089	1,089			258	346	409	252			
				Market Value Dec. 30, 1921, after Improvements				3,558	3,646	3,709	2,772		3,150	
	2	(ditto)		Market Value of Land before Improvements...				2,420	2,420	2,420	2,420			
			1 1	Sewer ....at 1,056	1,056			363	332	393	242			
				Market Value Dec. 30, 1921, after Improvements				2,783	2,752	2,813	2,662		3,025	
	3	(ditto)		Market Value of Land before Improvements...				2,260	2,260	2,260	2,420			
			1 1	Sewer ....at 1,022	1,022			339	310	367	226			
				Market Value Dec. 30, 1921, after Improvements				2,599	2,570	2,627	2,646		2,825	
	4	(ditto)		Market Value of Land before Improvements...				2,140	2,140	2,140	2,140			
			1 1	Sewer ....at 990	990			321	294	347	214			
				Market Value Dec. 30, 1921, after Improvements				2,461	2,434	2,487	2,354		2,675	
	5	(ditto)		Market Value of Land before Improvements...				2,000	2,000	2,000	2,000			
			1 1	Sewer ....at 956	956			319	280	331	200			Asst. omitted.
				Market Value Dec. 30, 1921, after Improvements				2,319	2,280	2,331	2,200		2,550	
	6	(ditto)		Market Value of Land before Improvements...				1,910	1,910	1,910	1,910			
			1 1	Sewer ....at 917	917			306	269	321	191			
				Market Value Dec. 30, 1921, after Improvements				2,216	2,179	2,231	2,101		2,475	
	7	(ditto)		Market Value of Land before Improvements...				1,900	1,900	1,900	1,900			
			1 1	Sewer ....at 880	880			297	261	312	190			
				Market Value Dec. 30, 1921, after Improvements				2,197	2,161	2,112	2,090		2,400	
	8	(ditto)		Market Value of Land before Improvements...				1,850	1,850	1,850	1,850			
			1 1	Sewer ....at 844	844			279	253	302	185			
				Market Value Dec. 30, 1921, after Improvements				2,129	2,103	2,152	2,035		2,325	

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City Block	Lots	Owner or Party to whom assessed	Resolution No. and Lots	Type of Improvement	Amount Assessment	Tax Valuation in 1921	Tax Valuation in 1922	Market Value of Land: Gaddis	Singer	Mayer	Morrison	Ryer	Area in Sq. Ft.	Remarks
86	9	HOBOKEN MANUFACTURERS RAILROAD COMPANY		Market Value of Land before Improvements...				1,775	1,775	1,775	1,775			
			1 1	Sewer .....at 807	807			267	245	289	177			
				Market Value Dec. 30, 1921, after Improvements				2,042	2,020	2,064	1,952		2,150	
	10	(ditto)		Market Value of Land before Improvements...				1,720	1,720	1,720	1,720			
			1 1	Sewer .....at 770	770			258	236	279	172			
				Market Value Dec. 30, 1921, after Improvements				1,978	1,956	1,999	1,892		2,150	
	11	(ditto)		Market Value of Land before Improvements...				1,700	1,700	1,700	1,700			
			1 1	Sewer .....at 732	732			255	233	276	170			
				Market Value Dec. 30, 1921, after Improvements				1,955	1,933	1,976	1,870		2,125	
	12	(ditto)		Market Value of Land before Improvements...				1,640	1,640	1,640	1,640			
			1 1	Sewer .....at 695	695			243	225	263	164			
				Market Value Dec. 30, 1921, after Improvements				1,883	1,865	1,903	1,804		2,025	
	13	(ditto)		Market Value of Land before Improvements...				1,500	1,500	1,500	1,500			
			1 1	Sewer .....at 665	665			228	206	247	150			
				Market Value Dec. 30, 1921, after Improvements				1,728	1,706	1,747	1,650		1,900	
	14	(ditto)		Market Value of Land before Improvements...				1,450	1,450	1,450	1,450			
			1 1	Sewer .....at 636	636			211	199	229	145			
				Market Value Dec. 30, 1921, after Improvements				1,661	1,649	1,679	1,595		1,765	
	15	(ditto)		Market Value of Land before Improvements...				1,350	1,350	1,350	1,350			
			1 1	Sewer .....at 604	604			204	174	221	135			
				Market Value Dec. 30, 1921, after Improvements				1,554	1,524	1,571	1,485		1,700	
	16	(ditto)		Market Value of Land before Improvements...				1,500	1,500	1,500	1,250			
			1 1	Sewer .....at 570	570			187	172	205	125			
				Market Value Dec. 30, 1921, after Improvements				1,687	1,672	1,705	1,375		1,575	
83	9 to 13	CRAVENETTE COMPANY		Market Value of Land before Improvements...				8,000	8,000	8,000	8,000			
			1 5	Sewer .....at 816	4,080			500	375	812	000			
				Market Value Dec. 30, 1921, after Improvements				8,500	8,375	8,812	8,000		12,500	
	14 to 17	FROMMEL REALTY COMPANY		Market Value of Land before Improvements...				6,900	6,900	6,900	6,900			
			1 4	Sewer .....at 979½	3,918			400	300	650	000			
				Market Value Dec. 30, 1921, after Improvements				7,300	7,200	7,550	6,900		10,000	
	18 to 21	BELLE KAUFMAN		Market Value of Land before Improvements...				7,800	7,800	7,800	7,800			
			1 4	Sewer .....at 238½	954			400	300	650	000			
				Market Value Dec. 30, 1921, after Improvements				8,200	8,100	8,450	7,800		10,000	
84	20 to 24	WILLIAM HARTWING		Market Value of Land before Improvements...				9,000	9,000	9,000	9,000			
			1 5	Sewer .....at 267	1,335			500	375	812	000			
				Market Value Dec. 30, 1921, after Improvements				9,500	9,375	9,812	9,000		12,500	
85	7	GIUSEPPE LISA		Market Value of Land before Improvements...				1,800	1,800	1,800	1,800			
			1 1	Sewer .....at 267	267			100	75	162	000			
				Market Value Dec. 30, 1921, after Improvements				1,900	1,875	1,962	1,800		2,500	
	14 to 17	COOPER HEWITT CO.		Market Value of Land before Improvements...				7,800	7,800	7,800	7,800			
			1 4	Sewer .....at 267	1,068			400	300	650	000			
				Market Value Dec. 30, 1921, after Improvements				8,200	8,100	8,450	7,800		10,000	
	18 to 24	(ditto)		Market Value of Land before Improvements...				12,600	12,600	12,600	12,600			
			1 7	Sewer .....at 394	2,758			700	525	1,137	0,000			
				Market Value Dec. 30, 1921, after Improvements				13,300	13,125	13,737	12,600		17,500	
89	1 to 16	HENRY FERGUSON		Market Value of Land before Improvements...				25,000	25,000	25,000	25,000			
	16	" "	1 16	Sewer .....at 816	13,056			600	1,200	2,600	1,200			
			2 1	Grading and Paving 927	927			300	337	337	250			
			2 1	Sidewalks and Driveways 186	186			120	180	200	120			
				Market Value Dec. 30, 1921, after Improvements		20,400	34,600	26,020	26,717	28,137	26,570		40,000	

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City Block	Lots	Owner or Party to whom assessed	Resolution No. and Lots	Type of Improvement	Amount Assessment	Tax Valuation in 1921	Tax Valuation in 1922	Market Value of Land: Gaddis	Singer	Mayer	Morrison	Ryer	Area in Sq. Ft.	Remarks
89	17 to 21	KEUFFEL & ESSER CO.		Market Value of Land before Improvements...				8,000	8,000	8,000	8,000			
	21		1 5	Sewer ..... at 960	4,800			1,500	1,375	1,625	1,250			
	17		2 1	Grading and Paving 927	927			300	337	337	300			
			2 1	Sidewalks and Driveways 186	186			120	180	200	120			
													12,500	
	17 to 21	(ditto)	4 5	Grading and Paving ..... at 494	2,470			1,000	1,125	1,125	1,000			
		Asmt. Lots 17 to 21 incl.	4 5	Sidewalks and Driveways 50	250			200	225	250	175			
			4 5	Connections, Sewer and Water 146	730			50	250	225	50			
				Market Value Dec. 30, 1921, after Improvements		6,400	16,000	11,170	11,492	11,762	10,895		12,500	
	22 to 26	CHARLES MONBRUN		Market Value of Land before Improvements...				7,500	7,500	7,500	7,500			
		(lot 22)	1 5	Sewer ..... at 960	4,800			1,500	1,375	1,625	1,250			
			4 1	Grading and Paving 494	494			200	225	225	200			
			4 1	Sidewalks and Driveways 110	110			50	45	50	50			
	23	(ditto)	4 1	Grading and Paving ..... at 494	494			200	225	225	200			
			4 1	Sidewalks and Driveways 50	50			50	45	50	50			
	24	(ditto)	4 1	Grading and Paving ..... at 494	494			200	225	225	200			
			4 1	Sidewalks and Driveways 100	100			50	45	50	50			
	25	(ditto)	4 1	Grading and Paving ..... at 494	494			200	225	225	200			
			4 1	Sidewalks and Driveways 89	89			50	45	50	50			
	26	(ditto)	4 1	Grading and Paving ..... at 494	494			200	225	225	200			
		Asmt. Lots 22 to 26 incl.	4 1	Sidewalks and Driveways 157	157			50	45	50	50			
				Market Value Dec. 30, 1921, after Improvements	7,776	6,000	13,900	10,250	10,225	10,500	10,000		12,500	
89	27 to 30	HOBOKEN REALTY CO.		Market Value of Land before Improvements...				6,000	6,000	6,000	6,000			
	27		1 4	Sewer ..... at 960	3,840			1,200	1,100	1,300	1,000			
			4 1	Grading and Paving 494	494			200	225	225	200			
			4 1	Sidewalks and Driveways 50	50			50	45	50	50			
	28	(ditto)	4 1	Grading and Paving ..... at 494	494			200	225	225	200			
			4 1	Sidewalks and Driveways 94	94			50	45	50	50			
	29	(ditto)	4 1	Grading and Paving ..... at 494	494			200	225	225	200			
			4 1	Sidewalks and Driveways 103	103			50	45	50	50			
	30	(ditto)	4 1	Grading and Paving ..... at 494	494			200	225	225	200			
		Ast. Lots 27 to 30 incl.	4 1	Sidewalks and Driveways 50	50			50	45	50	50			
				Market Value Dec. 30, 1921, after Improvements		4,800	11,000	8,200	8,180	8,400	8,000		10,000	
91	1 to 4	GEORGE H. COSTER		Market Value of Land before Improvements...				6,930	6,930	6,930	6,930			
			1 4	Sewer ..... at 267	1,068			000	300	432	000			
				Market Value Dec. 30, 1921, after Improvements		5,400	6,600	6,930	7,230	7,362	6,930		10,000	
	5 to 17	COOPER HEWITT CO.		Market Value of Land before Improvements...				21,330	21,330	21,330	21,330			
			1 13	Sewer ..... at 267	3,471			0,000	975	1,404	000			
				Market Value Dec. 30, 1921, after Improvements		16,200	26,100	21,330	22,305	22,734	21,330		32,500	
	18 to 34	HOBOKEN MANUFACTURERS RAIL-ROAD CO.		Market Value of Land before Improvements...				26,560	26,560	26,560	26,560			
			1 17	Sewer ..... at 960	16,320			5,100	4,675	5,525	4,250			
			2 17	Grading and Paving 618	10,506			3,400	3,825	3,825	3,400			
				Market Value Dec. 30, 1921, after Improvements	26,826	20,500	31,000	35,060	35,060	35,910	34,210		42,500	
93	1 to 32	(ditto)		Market Value of Land before Improvements...				60,000	60,000	60,000	60,000			
			1 32	Sewer ..... at 960	30,720			4,800	8,800	10,400	4,800			
				Market Value Dec. 30, 1921, after Improvements		39,800	70,200	64,800	68,800	70,400	64,800			
94	1 to 32	(ditto)		Market Value of Land before Improvements...				43,325	43,325	43,325	43,325			
	17 to 32		1 32	Sewer ..... at 960	30,720			9,600	8,800	10,400	6,400			
		17-19-21-23-25-27-29-31	3 16	Grading and Paving 618	9,888			3,200	3,600	3,600	3,200			
			3 16	Sidewalks and Driveways 59	944			640	720	1,800	560			
			3 8	Connections, Sewer and Water 285	2,280			400	400	400	400			

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94	1	HOBOKEN MANUFACTURERS RAILROAD CO.	2 1	Grading and Paving ....at 927	927			450	337	337	250			
	32	(ditto)	2 1	Grading and Paving ....at 927	927			450	337	337	250			
		Asmt. Lots 1-32 incl.		Market Value Dec. 30, 1921, after Improvements		36,700	97,390	58,065	57,519	59,199	54,385		80,000	
95	1 to 3	JOHN J. McCARTHY		Market Value of Land before Improvements...				4,660	4,660	4,660	4,660			
			1 3	Sewer ....at 960	2,880			900	825	975	750			
	1	(ditto)	2 1	Grading and Paving ....at 927	927			300	337	337	350			
			1	Sidewalks and Driveways 221	221			120	180	200	120			
	1-2-3	(ditto)	3 3	Grading and Paving ....at 618	1,854			600	675	675	600			
	3		3 1	Sidewalks and Driveways 59	59			50	45	50	35			
	2 & 3		3 2	Connections, Sewer and Water 234	468			100	100	90	100			
				Market Value Dec. 30, 1921, after Improvements		3,600	10,100	6,730	6,822	6,987	6,615		7,500	
	6-7-9	HOBOKEN MANUFACTURERS RAIL-		Market Value of Land before Improvements...				4,200	4,200	4,200	4,200			
	6	ROAD COMPANY	1 3	Sewer ....at 960	2,880			900	825	975	750			
			3 1	Grading and Paving 618	618			200	225	225	200			
			3 1	Sidewalks and Driveways 59	59			50	45	50	35			
			3 1	Connections, Sewer and Water 234	234			50	50	45	50			
	7	(ditto)	3 1	Grading and Paving ....at 618	618			200	225	225	200			
			3 1	Sidewalks and Driveways 59	59			50	45	50	35			
			3 1	Connections, Sewer and Water 195	195			50	50	45	50			
	9	(ditto)	3 1	Grading and Paving ....at 618	618			200	225	225	200			
		1921	3 1	Sidewalks and Driveways 59	59			50	45	50	35			
		Asmt. Lots 6-7-9 3000	3 1	Connections, Sewer and Water 234	234			50	50	45	50			
			3 1	Market Value Dec. 30, 1921, after Improvements		3,000	8,700	6,000	5,985	6,135	5,805		7,500	
	8	THEO. HOCHBAUM		Market Value of Land before Improvements...				1,400	1,400	1,400	1,400			
			1 1	Sewer ....at 960	960			300	275	325	250			
			3 1	Grading and Paving 618	618			200	225	225	200			
			3 1	Sidewalks and Driveways 133	133			50	45	50	35			
			3 1	Connections, Sewer and Water 195	195			50	50	45	50			
				Market Value Dec. 30, 1921, after Improvements		1,000	2,900	2,000	1,995	2,055	1,935		2,500	
	25	(ditto)		Market Value of Land before Improvements...				1,600	1,600	1,600	1,600			
		Jefferson W/S	1 1	Sewer ....at 960	960			300	275	325	250			
			4 1	Grading and Paving 494	494			200	225	225	200			
			4 1	Sidewalks and Driveways 50	50			50	45	50	35			
			4 1	Connections, Sewer and Water 154	154			50	50	45	50			
				Market Value Dec. 30, 1921, after Improvements		1,200	1,900	2,200	2,195	2,245	2,135		2,500	
	12	FROMMEL REALTY COMPANY		Market Value of Land before Improvements...				1,400	1,400	1,400	1,400			
			1 1	Sewer ....at 960	960			300	275	325	250			
			3 1	Grading and Paving 618	618			200	225	225	200			
			3 1	Sidewalks and Driveways 59	59			50	45	50	35			
			3 1	Connections, Sewer and Water 234	234			50	50	45	50			
				Market Value Dec. 30, 1921, after Improvements		1,000	2,900	2,000	1,995	2,045	1,935		2,500	
	14 to 16	CHRIS. W. TRAEGER		Market Value of Land before Improvements...				4,200	4,200	4,200	4,200			
		(E/W Madison St.)	1 3	Sewer ....at 960	2,880			900	825	975	750			
			3 1	Grading and Paving 618	618			200	225	225	200			
			3 1	Sidewalks and Driveways 59	59			50	45	50	35			
	15	(ditto)	3 1	Grading and Paving ....at 618	618			200	225	225	200			
			3 1	Sidewalks and Driveways 130	130			50	45	50	50			
	16	(ditto)	2 1	Grading and Paving ....at 927	927			300	337	337	200			
			2 1	Sidewalks and Driveways 186	186			120	200	180	100			
	16	(ditto)	3 1	Grading and Paving ....at 618	618			200	225	225	200			
		1921	3 1	Sidewalks and Driveways 130	130			50	45	50	50			
		14 to 16 3500		Market Value Dec. 30, 1921, after Improvements		3,500	11,200	6,270	6,372	6,517	5,985		7,500	
	17 to 20	MURRAY & MATHESON		Market Value of Land before Improvements...				4,200	4,200	4,200	4,200			
		W/S Jefferson St.	1 4	Sewer ....at 960	3,840			1,200	1,100	1,300	1,000			
			2 1	Grading and Paving 927	927			300	337	337	200			
			2 1	Sidewalks and Driveways 210	210			120	180	200	100			

NOTE—The basic sewer assessment for each standard lot, 25' x 100', abutting on a sewer, is $960.00, except where there was an existing sewer, in which case the amount paid for the original sewer was deducted from the above base.

SCHEDULE OF IMPROVEMENT ASSESSMENTS IN HOBOKEN, N. J., CONFIRMED DEC. 30, 1921, UNDER THE FOLLOWING RESOLUTIONS:

No. 1—Construction of the Seventh, Eleventh and Fifteenth Street Sewerage System.
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No. 5—Paving, Grading and Improving Grand Street, etc.
No. 6—Construction of Sewers and Appurtenances in Newark Avenue.

City Block	Lots	Owner or Party to whom assessed	Resolution and Lots	Type of Improvement	Amount Assessment	Tax Valuation in 1921	Tax Valuation in 1922	Market Value of Land: Gaddis	Singer	Mayer	Morrison	Ryer	Area in Sq. Ft.	Remarks
95	17	MURRAY & MATHESON	4 1	Grading and Paving ....at 494	494			200	225	225	200			
			4 1	Sidewalks and Driveways 50	50			50	45	50	35			
			4 1	Connections, Sewer and Water 154	154			50	50	45	50			
	18	(ditto)	4 1	Grading and Paving ....at 494	494			200	225	225	200			
			4 1	Sidewalks and Driveways 60	60			50	45	50	35			
	19	(ditto)	4 1	Grading and Paving ....at 494	494			200	225	225	200			
			4 1	Sidewalks and Driveways 60	60			50	45	50	35			
	20	(ditto)	4 1	Grading and Paving ....at 494	494			200	225	225	200			
		Asmt. Lots 17 to 20 incl.	4 1	Sidewalks and Driveways 50	50			50	45	50	35			
			4 1	Connections, Sewer and Water 154	154			50	50	45	50			
				Market Value Dec. 30, 1921, after Improvements		5,200	12,800	9,670	9,697	9,927	9,240		10,000	
	21 to 24	GEORGE H. COSTER		Market Value of Land before Improvements...				6,400	6,400	6,400	6,400			
	21 to 23	(ditto)	1 4	Sewer ....at 960	3,840			1,200	1,100	1,300	1,000			
			4 3	Grading and Paving 461	1,382			600	675	675	600			
			4 3	Sidewalks and Driveways 50	150			150	135	150	105			
			4 3	Connections, Sewer and Water 154	462			100	100	90	100			
	24	(ditto)	4 1	Grading and Paving ....at 494	494			200	225	225	200			
		1,200 ea.	4 1	Sidewalks and Driveways 80	80			50	45	50	35			
		Asmt. Lots 21 to 24 incl.	4 1	Connections, Sewer and Water 154	154			50	50	45	50			
				Market Value Dec. 30, 1921, after Improvements		4,800	11,500	8,750	8,730	8,935	8,490		10,000	
	26-27	HOBOKEN MANUFACTURERS RAILROAD CO.		Market Value of Land before Improvements...				3,200	3,200	3,200	3,200			
		(Madison)	1 2	Sewer ....at 960	1,920			600	550	650	500			
			4 2	Grading and Paving 494	988			400	450	450	400			
			4 2	Sidewalks and Driveways 50	100			100	90	100	70			
			4 2	Connections, Sewer and Water 154	308			50	50	45	50			
				Market Value Dec. 30, 1921, after Improvements	3,316	2,400	5,700	4,350	4,340	4,445	4,220		5,000	
96	1 to 4	JOSEPHINE MASON		Market Value of Land before Improvements...				6,500	6,500	6,500	6,500			
			1 4	Sewer ....at 960	3,840			1,200	1,100	1,300	1,000			
			2 1	Grading and Paving 927	927			300	337	337	200			
	1	(ditto)	4 1	Grading and Paving ....at 494	494			200	225	225	200			
			4 1	Sidewalks and Driveways 50	50			50	45	50	35			
	2	(ditto)	4 1	Grading and Paving ....at 494	494			200	225	225	200			
			4 1	Sidewalks and Driveways 97	97			50	45	50	35			
			4 1	Connections, Sewer and Water 121	121			25	50	45	50			
	3	(ditto)	4 1	Grading and Paving ....at 494	494			200	225	225	200			
			4 1	Sidewalks and Driveways 103	103			50	45	50	35			
	4	(ditto)	4 1	Grading and Paving ....at 494	494			200	225	225	200			
		Asmt. Lots 1-4 incl.	4 1	Sidewalks and Driveways 50	50			50	45	50	35			
			4 1	Connections, Sewer and Water 121	121			25	50	45	50			
				Market Value Dec. 30, 1921, after Improvements	7,285	5,400	12,500	9,050	9,117	9,327	8,740		10,000	
	6 to 8	HOBOKEN MANUFACTURERS RAILROAD CO.		Market Value of Land before Improvements...				4,500	4,500	4,500	4,500			
			1 3	Sewer ....at 960	2,880			900	825	975	750			
			4 3	Grading and Paving 494	1,482			600	675	675	600			
			4 3	Sidewalks and Driveways 50	150			150	135	150	105			
			4 3	Connections, Sewer and Water 121	363									
				Market Value Dec. 30, 1921, after Improvements	4,875	2,300	8,600	6,150	6,135	6,300	5,955		7,500	
	25	HOBOKEN LAND & IMPROVEMENT COMPANY		Market Value of Land before Improvements...				1,500	1,500	1,500	1,500			
			1 1	Sewer ....at 480	480			50	75	75	00			
				Market Value Dec. 30, 1921, after Improvements	480	900	1,400	1,550	1,575	1,575	1,500		2,500	
	26 to 32	HOBOKEN MANUFACTURERS RAILROAD CO.		Market Value of Land before Improvements...				11,000	11,000	11,000	11,000			
			1 1	Sewer ....at 480	3,360			350	525	1,134	....			
			2 1	Grading and Paving 927	927			300	337	337	200			
				Market Value Dec. 30, 1921, after Improvements	4,287	6,800	11,400	11,650	11,862	12,471	11,200		2,500	
98	1 to 16	(ditto)		Market Value of Land before Improvements...				21,450	21,450	21,450	21,450			
			1 16	Sewer ....at 960	15,360			4,800	4,400	5,200	3,200			
				Market Value Dec. 30, 1921, after Improvements	15,360	19,200	34,600	26,250	25,850	26,650	24,650		40,000	

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No. 6—Construction of Sewers and Appurtenances in Newark Avenue.

City Block	Lots	Owner or Party to whom assessed	Resolution No. and Lots	Type of Improvement	Amount Assessment	Tax Valuation in 1921	Tax Valuation in 1922	Market Value of Land: Gaddis	Singer	Mayer	Morrison	Ryer	Area in Sq. Ft.	Remarks
98	25 to 32	HOBOKEN MANUFACTURERS' RAILROAD CO.		Market Value of Land before Improvements...				13,300	13,300	13,300	13,300			
			1 8	Sewer ....at 960	7,680			2,400	3,200	2,600	2,000			
	25-27-		3 8	Grading and Paving 618	4,944			1,600	1,800	1,800	1,600			
	29-31		3 8	Sidewalks and Driveways 59	472			400	360	400	280			
			3 4	Connections, Sewer and Water 270	1,080			200	200	180	200			
				Market Value Dec. 30, 1921, after Improvements	14,176	8,000	22,500	17,930	17,890	18,310	17,410		20,000	
	21 to 24	GEORGE H. COSTER		Market Value of Land before Improvements...				5,200	5,200	5,200	5,200			
	21-23		1 4	Sewer ....at 960	3,840			1,200	1,100	1,300	1,000			
			3 4	Grading and Paving 618	2,472			800	900	900	800			
			3 4	Sidewalks and Driveways 59	236			200	180	200	140			
			3 2	Connections, Sewer and Water 270	540			100	100	90	100			
				Market Value Dec. 30, 1921, after Improvements	7,088	4,000	11,300	7,500	7,480	7,690	7,240		10,000	
	17 to 20	FROMMELL REALTY CO.		Market Value of Land before Improvements...				5,200	5,200	5,200	5,200			
			1 4	Sewer ....at 960	3,840			1,200	1,100	1,300	1,000			
			3 1	Grading and Paving 618	618			200	300	300	200			
			3 1	Sidewalks and Driveways 59	59			50	45	50	35			
			3 1	Connections, Sewer and Water 270	270			50	50	50	50			
				Market Value Dec. 30, 1921, after Improvements	4,787									
	18	(ditto)	3 1	Grading and Paving ....at 618	618			200	300	300	200			
			3 1	Sidewalks and Driveways 90	90			50	45	50	35			
	19	(ditto)	3 1	Sewer ....at 618	618			200	300	300	200			
			3 1	Grading and Paving 90	90			50	45	50	35			
	20	(ditto)	3 1	Grading and Paving ....at 618	618			200	300	300	200			
		Assessment Lots 18 to 20 incl.	3 1	Sidewalks and Driveways 59	59			50	45	50	35			
				Market Value Dec. 30, 1921, after Improvements	6,880	4,000	11,500	7,450	7,730	7,950	7,190		10,000	
99	1 to 12	WILLIAM C. FARR		Market Value of Land before Improvements...				17,266	17,266	17,266	17,266			
	2-6-10		1 12	Sewer ....at 960	11,520			2,700	3,300	3,900	3,000			
			3 12	Grading and Paving 618	7,416			2,400	2,700	2,700	2,400			
			3 12	Sidewalks and Driveways 59	708			600	540	600	420			
			3 3	Connections, Sewer and Water 227	681			150	150	135	150			
	1	(ditto)	2 1	Grading and Paving ....at 924	924			300	337	337	200			
			2 1	Sidewalks and Driveways 330	330			170	180	200	110			
				Market Value Dec. 30, 1921, after Improvements	21,479	12,500	34,600	23,586	24,473	25,138	23,546			
	21 to 31	FARR TRUCKING CO.		Market Value of Land before Improvements...				17,600	17,600	17,600	17,600			
	21	(ditto)	1 11	Sewer ....at 960	10,560			3,300	3,025	3,575	2,750			
			4 1	Grading and Paving 494	494			200	225	225	200			
			4 1	Sidewalks and Driveways 50	50			50	45	50	35			
	22	(ditto)	4 1	Grading and Paving 494	494			200	225	225	200			
			4 1	Sidewalks and Driveways 104	104			50	45	50	35			
	23	(ditto)	4 1	Grading and Paving 494	494			200	225	225	200			
			4 1	Sidewalks and Driveways 50	50			50	45	50	35			
	24	(ditto)	4 1	Grading and Paving 494	494			200	225	225	200			
			4 1	Sidewalks and Driveways 102	102			50	45	50	35			
	25	(ditto)	4 1	Grading and Paving 494	494			200	225	225	200			
			4 1	Sidewalks and Driveways 50	50			50	45	50	35			
	26	(ditto)	4 1	Grading and Paving 494	494			200	225	225	200			
			4 1	Sidewalks and Driveways 50	50			50	45	50	35			
	27	(ditto)	4 1	Grading and Paving 494	494			200	225	225	200			
			4 1	Sidewalks and Driveways 94	94			50	45	50	35			

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SCHEDULE OF IMPROVEMENT ASSESSMENTS IN HOBOKEN, N. J., CONFIRMED DEC. 30, 1921, UNDER THE FOLLOWING RESOLUTIONS:

No. 1—Construction of the Seventh, Eleventh and Fifteenth Street Sewerage System.
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No. 6—Construction of Sewers and Appurtenances in Newark Avenue.

City Block	Lots	Owner or Party to whom assessed	Resolution No.	and Lots	Type of Improvement	Amount Assessment	Tax Valuation in 1921	Tax Valuation in 1922	Market Value of Land: Gaddis	Singer	Mayer	Morrison	Ryer	Area in Sq. Ft.	Remarks
99	28	FARR TRUCKING COMPANY	4	1	Grading and Paving .....at 494	494			200	225	225	200			
			4	1	Sidewalks and Driveways 50	50			50	45	50	35			
	29	(ditto)	4	1	Grading and Paving .....at 494	494			200	225	225	200			
			4	1	Sidewalks and Driveways 50	50			50	45	50	35			
	30	(ditto)	4	1	Grading and Paving .....at 494	494			200	225	225	200			
			4	1	Sidewalks and Driveways 106	106			50	45	50	35			
	31	(ditto)	4	1	Grading and Paving .....at 494	494			200	225	225	200			
			4	1	Sidewalks and Driveways .....at 50	50			50	45	50	35			
					Market Value Dec. 30, 1921, after Improvements	16,750	13,200	40,400	23,650	23,595	24,200	22,935		27,500	
	32	FROMMEL REALTY CO.			Market Value of Land before Improvements...				2,100	2,100	2,100	2,100			
			1	1	Sewer .....at 960	960			300	275	325	250			
			2	1	Grading and Paving 927	927			300	337	337	200			
			2	1	Sidewalks and Driveways 383	383			120	180	200	125			
	32	(ditto)	4	1	Grading and Paving .....at 494	494			200	225	225	200			
			4	1	Sidewalks and Driveways 50	50			50	45	50	35			
					Market Value Dec. 30, 1921, after Improvements	2,814	1,800	4,900	3,070	3,162	3,237	2,910		2,500	
100	9 to 18	(ditto)			Market Value of Land before Improvements...				18,600	18,600	18,600	18,600			
	9		1	10	Sewer .....at 960	9,600			3,000	2,750	3,250	2,500			
			4	1	Grading and Paving 494	494			300	225	225	200			
			4	1	Sidewalks and Driveways 99	99			50	45	50	35			
	10	(ditto)	4	1	Grading and Paving .....at 494	494			200	225	225	200			
			4	1	Sidewalks and Driveways 50	50			50	45	50	35			
	11	(ditto)	4	1	Grading and Paving 494	494			200	225	225	200			
			4	1	Sidewalks and Driveways 50	50			50	45	50	35			
	12	(ditto)	4	1	Grading and Paving .....at 494	494			200	225	225	200			
			4	1	Sidewalks and Driveways 50	50			50	45	50	35			
100	13	(ditto)	4	1	Grading and Paving .....at 494	494			200	225	225	200			
			4	1	Sidewalks and Driveways 95	95			50	45	50	35			
	14	(ditto)	4	1	Grading and Paving .....at 494	494			200	225	225	200			
			4	1	Sidewalks and Driveways 50	50			50	45	50	35			
	15	(ditto)	4	1	Grading and Paving .....at 494	494			200	225	225	200			
			4	1	Sidewalks and Driveways 50	50			50	45	50	35			
	16	(ditto)	4	1	Grading and Paving .....at 494	494			200	225	225	200			
			4	1	Sidewalks and Driveways 50	50			50	45	50	35			
					Market Value Dec. 30, 1921, after Improvements	14,246	12,600	29,600	23,600	23,510	24,050	22,980		25,000	
	21 to 24	(ditto)			Market Value of Land before Improvements...				7,200	7,200	7,200	7,200			
	21 & 23		1	4	Sewer .....at 960	3,840			1,200	1,100	1,300	1,000			
			2	4	Grading and Paving 618	2,472			800	510	500	800			
			2	4	Sidewalks and Driveways 58	232			200	180	200	140			
			2	2	Connections, Sewer and Water 159	318			100	100	90	100			
					Market Value Dec. 30, 1921, after Improvements	6,862	3,600	7,500	9,500	9,090	9,290	9,240			
	19 to 20	LOUIS HENGSTLER			Market Value of Land before Improvements...				4,200	3,200	4,200	4,200			
			1	2	Sewer .....at 960	1,920			600	550	650	500			
			2	1	Grading and Paving 927	927			300	337	337	200			
			2	1	Sidewalks and Driveways 285	285			120	180	200	125			
					Market Value Dec. 30, 1921, after Improvements	3,132	4,000	7,100	5,220	4,267	5,387	5,025		5,000	

NOTE—The basic sewer assessment for each standard lot, 25′ x 100′, abutting on a sewer, is $960.00, except where there was an existing sewer, in which case the amount paid for the original sewer was deducted from the above base.

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City Block	Lots	Owner or Party to whom assessed	Resolution No. and Lots	Type of Improvement	Amount Assessment	Tax Valuation in 1921	Tax Valuation in 1922	Market Value of Land: Gaddis	Singer	Mayer	Morrison	Ryer	Area in Sq. Ft.	Remarks
92	1	N. J. JUNCTION RAILROAD	1	Market Value of Land before Improvements...				1,417			1,417	1,417		
			1	Sewer 398	398			80			80	160		
				Market Value Dec. 30, 1921, after Improvements									1,337	
	2	(ditto)		Market Value of Land before Improvements...				1,026			1,026	1,026		
			1	Sewer 369	369			77			77	154		
				Market Value Dec. 30, 1921, after Improvements									1,283	
	3	(ditto)		Market Value of Land before Improvements...				980			980	980		
			1	Sewer 336	336			73			73	146		
				Market Value Dec. 30, 1921, after Improvements									1,225	
	4	(ditto)		Market Value of Land before Improvements...				940			940	940		
			1	Sewer 302	302			70			70	141		
				Market Value Dec. 30, 1921, after Improvements									1,195	
	5	(ditto)		Market Value of Land before Improvements...				900			900	900		
			1	Sewer 263	263			67			67	135		
				Market Value Dec. 30, 1921, after Improvements									1,125	
	6	(ditto)		Market Value of Land before Improvements...				865			865	865		
			1	Sewer 220	220			65			65	130		
				Market Value Dec. 30, 1921, after Improvements									1,082	
	7	(ditto)		Market Value of Land before Improvements...				828			828	828		
			1	Sewer 182	182			62			62	124		
				Market Value Dec. 30, 1921, after Improvements									1,035	
	8	(ditto)		Market Value of Land before Improvements...				785			785	785		
			1	Sewer 148	148			59			59	118		
				Market Value Dec. 30, 1921, after Improvements									982	
	9	(ditto)		Market Value of Land before Improvements...				720			720	720		
			1	Sewer 115	115			54			54	108		
				Market Value Dec. 30, 1921, after Improvements	2,333	2,800	5,100						900	
	10	(ditto)		Market Value of Land before Improvements...				660			660	660		
			1	Sewer 81	81			49			49	99		
				Market Value Dec. 30, 1921, after Improvements				9,777			9,777	10,436	825	Total, 10,969
97	17 to 32	HOBOKEN MANUFACTURERS' RAILROAD CO.	1 16	Market Value of Land before Improvements...				30,000	30,000	30,000	30,000			
				Sewer 960	15,360			4,800	4,400	5,200	4,000			
	1	(ditto)		Market Value of Land before Improvements...				2,250	2,250	2,250	2,250			
			1 1	Sewer 960	960			230	275	325	200			
	2	(ditto)		Market Value of Land before Improvements...				1,800	1,800	1,800	1,800			
			1 1	Sewer 910	910			200	275	325	200			
	3	(ditto)		Market Value of Land before Improvements...				1,800	1,800	1,800	1,800			
			1 1	Sewer 860	860			200	275	325	200			
	4	(ditto)		Market Value of Land before Improvements...				1,800	1,800	1,800	1,800			
			1 1	Sewer 810	810			200	275	325	200			
	5	(ditto)		Market Value of Land before Improvements...				1,800	1,800	1,800	1,800			
			1 1	Sewer 760	760			150	200	325	...			
				Market Value Dec. 30, 1921, after Improvements	4,300	7,500	11,800	45,210	45,150	46,125	44,250		40,000	

NOTE—The basic sewer assessment for each standard lot, 25′ x 100′, abutting on a sewer, is $960.00, except where there was an existing sewer, in which case the amount paid for the original sewer was deducted from the above base.

SCHEDULE OF IMPROVEMENT ASSESSMENTS IN HOBOKEN, N. J., CONFIRMED DEC. 30, 1921, UNDER THE FOLLOWING RESOLUTIONS:

No. 1—Construction of the Seventh, Eleventh and Fifteenth Street Sewerage System.
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No. 3—Construction of Sewer and Appurtenances in Paterson Avenue, etc.
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No. 5—Paving, Grading and Improving Grand Street, etc.
No. 6—Construction of Sewers and Appurtenances in Newark Avenue.

City Block	Lots	Owner or Party to whom assessed	Resolution No. and Lots	Type of Improvement	Amount Assessment	Tax Valuation in 1921	Tax Valuation in 1922	Market Value of Land: Gaddis	Singer	Mayer	Morrison	Ryer	Area in Sq. Ft.	Remarks
97	6	N. J. JUNCTION RAILROAD COMPANY		Market Value of Land before Improvements...				2,000			2,000	2,000		
			1 1	Sewer .....at 710	710			150			150	300		
	7	(ditto)		Market Value of Land before Improvements...				2,000			2,000	2,000		
			1 1	Sewer .....at 660	660			150			150	300		
	8	(ditto)		Market Value of Land before Improvements...				2,000			2,000	2,000		
			1 1	Sewer .....at 610	610			150			150	300		
	9	(ditto)		Market Value of Land before Improvements...				2,000			2,000	2,000		
			1 1	Sewer .....at 560	560			150			150	300		
	10	(ditto)		Market Value of Land before Improvements...				1,941			1,941	1,941		
			1 1	Sewer .....at 465	465			145			145	291		
	11	(ditto)		Market Value of Land before Improvements...				1,803			1,803	1,803		
			1 1	Sewer .....at 432	432			135			135	270		
	12	(ditto)		Market Value of Land before Improvements...				1,642			1,642	1,642		
			1 1	Sewer .....at 394	394			123			123	246		
	13	(ditto)		Market Value of Land before Improvements...				1,480			1,480	1,480		
			1 1	Sewer .....at 355	355			111			111	222		
	14	(ditto)		Market Value of Land before Improvements...				1,320			1,320	1,320		
			1 1	Sewer .....at 317	317			99			99	198		
	15	(ditto)		Market Value of Land before Improvements...				1,160			1,160	1,160		
			1 1	Sewer .....at 278	278			87			87	174		
	16	(ditto)		Market Value of Land before Improvements...				1,000			1,000	1,000		
			1 1	Sewer .....at 240	240			75			75	150		
				Market Value Dec. 30, 1921, after Improvements	5,021	6,200	11,200	19,721			19,721	21,097	22,935	
152	2 to 7	BOWLING GREEN STORAGE & VAN CO.		Market Value of Land before Improvements...				9,900	9,900	9,900	9,900			
			1 5	Sewer .....at 394	1,970			000	825	975	000			
				Market Value Dec. 30, 1921, after Improvements	1,970	8,000	10,000	9,900	10,725	10,875	9,900		12,500	
153	1 to 6 entire block	FEDERAL METAL BED CO.		Market Value of Land before Improvements...				56,600	56,600	56,600	56,600			
			13	Grand St. ..... 960 }	17,914									
			1 13	Clinton St. ..... 480 }				3,250	2,769	6,337	3,250			
			2 26	Grading and Paving 309	8,034			2,600	2,925	2,925	2,600			
				Market Value Dec. 30, 1921, after Improvements	25,948	16,800	37,300	62,250	62,294	65,862	62,250		65,000	
	4	HOBOKEN LAND & IMPROVEMENT CO.		Market Value of Land before Improvements...				7,400	7,400	7,400	7,400			
			1 4	Sewer .....at 960	3,840			1,200	1,100	1,300	1,000			
			2 4	Grading and Paving 618	2,472			800	900	900	800			
				Market Value Dec. 30, 1921, after Improvements	5,312	9,800	13,700	9,400	9,400	9,600	9,200		10,000	
	7	(ditto)		Market Value of Land before Improvements...				10,800	10,800	10,800	10,800			
			1 4	Sewer .....at 418	1,672			000	550	650	000			
				Market Value Dec. 30, 1921, after Improvements		6,200		10,800	11,350	11,450	10,800		10,000	
159	18	(ditto)		Market Value of Land before Improvements...				4,000	4,000	4,000	4,000			
			1 1	Sewer .....at 468	468			000	150	182	000			
				Market Value Dec. 30, 1921, after Improvements		3,200	3,700	4,000	4,150	4,182	4,000		2,800	

NOTE—The basic sewer assessment for each standard lot, 25' x 100', abutting on a sewer, is $960.00, except where there was an existing sewer, in which case the amount paid for the original sewer was deducted from the above base.

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City Block	Lots	Owner or Party to whom assessed	Resolution No. and Lots	Type of Improvement	Amount Assessment	Tax Valuation in 1921	Tax Valuation in 1922	Market Value of Land: Gaddis	Singer	Mayer	Morrison	Ryer	Area in Sq. Ft.	Remarks
159	1 A	HOBOKEN LAND & IMPROVEMENT CO.	1 1	Market Value of Land before Improvements...				4,800	4,800	4,800	4,800			
				Sewer 719	719			000	240	280	000			
				Market Value Dec. 30, 1921, after Improvements		3,000	3,700	4,800	5,040	5,080	4,800		4,300	
	1 B	(ditto)	1 1	Market Value of Land before Improvements...				4,250	4,250	4,250	4,250			
				Sewer 635	635			000	209	247	000			
				Market Value Dec. 30, 1921, after Improvements		2,600	3,300	4,250	4,459	4,497	4,250		3,800	
	1 C	RICHARD STEVENS	1 1	Market Value of Land before Improvements...				4,700	4,700	4,700	4,700			
				Sewer 702	702			000	230	273	000			
				Market Value Dec. 30, 1921, after Improvements		3,000	3,700	4,700	4,930	4,973	4,700		4,200	
160	15	HOBOKEN LAND & IMPROVEMENT CO.	1	Market Value of Land before Improvements...				23,300	23,300	23,300	23,300			
				Sewer .....194 feet	3,243			000	1,067	1,261	000			
				Market Value Dec. 30, 1921, after Improvements		16,100	19,300	23,300	24,367	24,561	23,300		19,400	
	15 A	(ditto)	1	Market Value of Land before Improvements...				5,640	5,640	5,640	5,640			
				Sewer ..... 47 feet	785			000	260	306	000			
				Market Value Dec. 30, 1921, after Improvements		4,000	4,800	5,640	5,900	5,946	5,640		4,700	
161	36	CHARLES NETZ	1 1.4	Market Value of Land before Improvements...				4,300	4,300	4,300	4,300			
				Sewer 420	595			000	200	230	000			
				Market Value Dec. 30, 1921, after Improvements		3,700	4,300	4,300	4,500	4,530	4,300		3,450	
	35	FALL REALTY CO.	1 1.4	Market Value of Land before Improvements...				4,300	4,300	4,300	4,300			
				Sewer 420	588			000	200	230	000			
				Market Value Dec. 30, 1921, after Improvements		3,700	4,300	4,300	4,500	4,530	4,300		3,450	
	34	(ditto)	1 1.4	Market Value of Land before Improvements...				4,300	4,300	4,300	4,300			
				Sewer 420	588			000	200	230	000			
				Market Value Dec. 30, 1921, after Improvements		3,700	4,300	4,300	4,500	4,530	4,300		3,450	
	32	ERNST WALLACE	1 1.4	Market Value of Land before Improvements...				4,300	4,300	4,300	4,300			
				Sewer 420	588			000	200	230	000			
				Market Value Dec. 30, 1921, after Improvements		3,700	4,300	4,300	4,500	4,530	4,300		3,450	
	31	(ditto)	1 1.4	Market Value of Land before Improvements...				4,300	4,300	4,300	4,300			
				Sewer 420	588			000	200	230	000			
				Market Value Dec. 30, 1921, after Improvements		3,700	4,300	4,300	4,500	4,530	4,300		3,450	
	30	(ditto)	1 1.4	Market Value of Land before Improvements...				4,300	4,300	4,300	4,300			
				Sewer 420	602			000	200	230	000			
				Market Value Dec. 30, 1921, after Improvements		3,800	4,400	4,300	4,500	4,530	4,300		3,450	
	27 to 29	FALL REALTY CO.	1 4.3	Market Value of Land before Improvements...				12,900	12,900	12,900	12,900			
				Sewer 420	1,806			000	600	690	000			
				Market Value Dec. 30, 1921, after Improvements		11,400	.....	12,900	13,500	13,590	12,900		10,350	
	26	(ditto)	1 1.28	Market Value of Land before Improvements...				5,100	5,100	5,100	5,100			
				Sewer 420	540			000	175	208	000			
				Market Value Dec. 30, 1921, after Improvements		5,000	13,200	5,100	5,275	5,308	5,100		3,100	
162	1 A	HOBOKEN LAND & IMPROVEMENT CO.	1 4	Market Value of Land before Improvements...				11,000	11,000	11,000	11,000			
				Sewer 418	1,672			000	550	650	000			
				Market Value Dec. 30, 1921, after Improvements		8,600	10,300	11,000	11,550	11,650	11,000		9,580	
	1 B	(ditto)	1 3.6	Market Value of Land before Improvements...				9,000	9,000	9,000	9,000			
				Sewer 420	1,504			000	500	585	000			
				Market Value Dec. 30, 1921, after Improvements		6,800	8,300	9,000	9,500	9,585	9,000		8,820	
	1	AYVAD MANUFACTURING CO.	1 2.28	Market Value of Land before Improvements...				6,000	6,000	6,000	6,000			
				Sewer 440	1,002			000	330	390	000			
				Market Value Dec. 30, 1921, after Improvements		4,600	5,600	6,000	6,330	6,390	6,000		5,725	

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City Block	Lots	Owner or Party to whom assessed	Resolution No.	and Lots	Type of Improvement	Amount Assessment	Tax Valuation in 1921	Tax Valuation in 1922	Market Value of Land: Gaddis	Singer	Mayer	Morrison	Ryer	Area in Sq. Ft.	Remarks
155	1 & 2	AUTOGRAPHIC REGISTER COMPANY			Market Value of Land before Improvements...				14,400	14,400	14,400	14,400			
		W/S Clinton St.	1	3	Sewer .....at 418	1,254			0,000	410	488	000			
			2	3	Grading and Paving 618	1,854			600	675	675	600			
			2	3	Sidewalks and Driveways 88	264			150	135	150	105			
	1 & 2	(ditto)	1	3	Sewer .....at 960	2,880									
		N/S 10th St.			Grading and Paving				900	825	975	750			
		Grand to Clinton			Market Value Dec. 30, 1921, after Improvements		12,100	16,300	16,050	16,445	16,688	15,855		15,000	
	3-5	HOBOKEN LAND & IMPROVEMENT CO.			Market Value of Land before Improvements...				11,500	11,500	11,500	11,500			
		W/S Clinton St.	1	5	Sewer .....at 418	2,090			000	687	813	000			
		Newark 3/5			Market Value Dec. 30, 1921, after Improvements		9,400		11,500	12,187	12,313	11,500		12,500	
	19 to 22	(ditto)			Market Value of Land before Improvements...				12,000	12,000	12,000	12,000			
	21-22	(ditto)	1	6	Sewer .....at 960	5,760			1,800	1,650	1,950	1,500			
			2	2	Grading and Paving 867	1,734			560	630	630	560			
			2		Sidewalks and Driveways 123½	247			140	126	140	98			
	19-20	(ditto)	2	2	Grading and Paving .....at 988	1,977			640	720	720	640			
			2	2	Sidewalks and Driveways 141	282			144	144	160	112			
					Market Value Dec. 30, 1921, after Improvements		8,900	19,000	15,284	15,270	15,600	14,910		15,000	
150	1	WHITE METAL MANUFACTURING CO.			Market Value of Land before Improvements...				10,800	10,800	10,800	10,800			
	1	(ditto)	1	6	Sewer .....at 960	5,760			1,800	1,650	1,950	1,500			
		Adams	2	6	Grading and Paving 618	3,708			1,200	1,350	1,350	1,200			
			2	6	Sidewalks and Driveways 58	349			300	270	300	210			
				2	Connections, Sewer and Water 68	407			100	100	90	100			
			2	6	Market Value Dec. 30, 1921, after Improvements		5,400	16,700	14,200	14,170	15,390	13,810		15,000	
	3	(ditto)			Market Value of Land before Improvements...				12,000	12,000	12,000	12,000			
		Grand St.	1	6	Sewer .....at 960	5,760			1,800	1,650	1,950	1,500			
			2	6	Grading and Paving 618	3,708			1,200	1,350	1,350	1,200			
			2	6	Sidewalks and Driveways 58	349			300	270	300	210			
					Market Value Dec. 30, 1921, after Improvements		8,000	16,900	15,300	15,270	15,600	14,910		15,000	
	1 A	BUTTON MACHINERY CO.			Market Value of Land before Improvements...				9,675	9,675	9,675	9,675			
		Adams St.	1	5	Sewer .....at 960	4,838			1,500	1,375	1,625	1,250			
			2	5	Grading and Paving 247	1,236			400	450	450	400			
			2	2	Sidewalks and Driveways .....126 feet	93			100	90	100	70			
					Market Value Dec. 30, 1921, after Improvements		5,100	11,200	11,675	11,590	11,850	11,395		12,600	
	2	(ditto)			Market Value of Land before Improvements...				10,800	10,800	10,800	10,800			(Decrease due to
		Grand St.	1	5	Sewer .....at 960	4,838			1,500	1,375	1,625	1,250			its being on paved
			2	5	Grading and Paving 623	3,114			750	1,125	1,125	750			street before.)
					Market Value Dec. 30, 1921, after Improvements		6,300	15,200	13,050	13,300	13,550	12,800		12,600	
102	1 to 16	HOBOKEN MANUFACTURERS RAILROAD CO.			Market Value of Land before Improvements...				21,600	21,600	21,600	21,600			
			1	16	Sewer .....at 960	15,360			4,800	4,400	5,200	3,200			(Paving
	16		2	1	Grading and Paving 927	927			250	337	337	250			and close.)
		Monroe St.			Market Value Dec. 30, 1921, after Improvements		19,200	34,600	26,650	26,337	27,137	25,060		40,000	
	17 to 24	(ditto)			Market Value of Land before Improvements...				10,800	10,800	10,800	10,800			
	18-20-		1	8	Sewer .....at 960	7,680			2,400	2,200	2,600	2,000			
	22-24		3	8	Grading and Paving 618	4,944			1,600	1,800	1,800	1,600			
			3	8	Sidewalks and Driveways 59	472			400	360	400	280			
			3	4	Connections, Sewer and Water 300	1,200			200	200	180	200			
	17	(ditto)	2	1	Grading and Paving 927	927			250	337	337	250			
					Market Value Dec. 30, 1921, after Improvements		7,700	23,300	15,650	15,697	16,117	15,130		20,000	
103	1 to 3	HOBOKEN DEVELOPMENT CO.			Market Value of Land before Improvements...				4,600	4,600	4,600	4,600			
		Madison St.	1	3	Sewer .....at 960	2,880			900	825	975	750			
			3	3	Grading and Paving 618	1,854			600	675	675	600			
			3	3	Sidewalks and Driveways 99	297			150	135	150	105			
					Market Value Dec. 30, 1921, after Improvements		3,100	8,200	6,250	6,235	6,400	6,055		7,500	
	4	EMIL ECKERT			Market Value of Land before Improvements...				1,400	1,400	1,400	1,400			
			1	1	Sewer .....at 960	960			300	275	325	250			
			3	1	Grading and Paving 518	518			200	225	225	200			
			3	1	Sidewalks and Driveways 59	59			50	45	50	35			
			3	1	Connections, Sewer and Water 176	176			50	50	45	50			
					Market Value Dec. 30, 1921, after Improvements	1,713			2,000	1,995	2,045	1,935		2,500	
	5 to 8	FROMMEL REALTY CO.			Market Value of Land before Improvements...				5,600	5,600	5,600	5,600			
	5-7-8		1	4	Sewer .....at 960	3,840			1,200	1,100	1,300	1,000			
			3	3	Grading and Paving 618	1,854			600	675	675	600			
			3	3	Sidewalks and Driveways 59	177			150	135	150	105			
					Connections, Sewer and Water 59										
	6	(ditto)	3	1	Grading and Paving .....at 618	618			200	225	225	200			
			3	1	Sidewalks and Driveways 59	59			50	45	50	35			
			3	1	Connections, Sewer and Water 215	215			50	50	45	50			
					Market Value Dec. 30, 1921, after Improvements		3,600	10,400	7,850	7,830	8,045	7,690		10,000	

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City Block	Lots	Owner or Party to whom assessed	Resolution No. and Lots	Type of Improvement	Amount Assessment	Tax Valuation in 1921	Tax Valuation in 1922	Market Value of Land: Gaddis	Singer	Mayer	Morrison	Ryer	Area in Sq. Ft.	Remarks
103	25	FROMMEL REALTY CO.		Market Value of Land before Improvements...				1,500	1,500	1,500	1,500			
			1 1	Sewer 960	960			300	275	325	250			
			4 1	Grading and Paving 494	494			200	225	225	200			
			4 1	Sidewalks and Driveways 50	50			50	45	50	35			
			4 1	Connections, Sewer and Water 150	150			50	50	45	50			Note smaller benefit on par than in lot 6.
				Market Value Dec. 30, 1921, after Improvements	1,654	1,200	2,900	2,100	2,095	2,145	2,035		2,500	
	26	(ditto)		Market Value of Land before Improvements...				1,500	1,500	1,500	1,500			
			1 1	Sewer 960	960			300	275	325	250			
			4 1	Grading and Paving 494	494			200	225	225	200			
			4 1	Sidewalks and Driveways 50	50			50	45	50	35			
			4 1	Connections, Sewer and Water 150	150			50	50	45	50			
				Market Value Dec. 30, 1921, after Improvements	1,654	1,200	2,900	2,100	2,095	2,145	2,035		2,500	
	9 to 12	H. L. JOHNSTONE		Market Value of Land before Improvements...				5,600	5,600	5,600	5,600			
			1 4	Sewer .....at 960	3,840			1,200	1,100	1,200	1,000			
			3 4	Grading and Paving 618	2,474			800	900	900	800			
	9-10-11	(ditto)	3 3	Sidewalks and Driveways .....at 59	177			150	135	150	105			
	10		3 1	Connections, Sewer and Water 215	215			50	50	45	50			
	12	(ditto)	3 1	Sidewalks and Driveways 69	69			50	45	50	50			
				Market Value Dec. 30, 1921, after Improvements	6,775	3,600	10,400	7,850	7,830	8,045	7,605		10,000	
	13 to 16	FUEL PRODUCTS CORPORATION		Market Value of Land before Improvements...				6,000	6,000	6,000	6,000			
			1 4	Sewer .....at 960	3,840			1,200	1,100	1,300	1,000			
			3 4	Grading and Paving 618	2,474			800	900	900	800			
	13-14-16	(ditto)	3 3	Sidewalks and Driveways .....at 59	177			150	135	150	105			
	14		3 1	Connections, Sewer and Water 215	215			50	50	45	50			
	15	(ditto)	3 1	Sidewalks and Driveways 69	69			50	45	50	35			
	16	(ditto)	2 1	Grading and Paving 927	927			250	337	337	250			
			2 1	Sidewalks and Driveways 186	186			50	45	50	35			
				Market Value Dec. 30, 1921, after Improvements	7,888	4,100	15,800	8,550	8,612	8,832	8,275		10,000	
	17 to 24	HINDE & DAUSCHE PAPER CO.		Market Value of Land before Improvements...				12,500	12,500	12,500	12,500			
			1 8	Sewer .....at 960	7,680			2,400	2,200	2,600	2,000			
			4 8	Grading and Paving 494	3,952			1,600	1,800	1,800	1,600			
			4 8	Sidewalks and Driveways 50	400			200	360	400	280			
			4 8	Connections, Sewer and Water 150	1,200			100	400	400	100			
				Market Value Dec. 30, 1921, after Improvements									20,000	
	17	(ditto)	2 1	Grading and Paving 927	927			250	337	337	250			
			2 1	Sidewalks and Driveways 186	186									
				Market Value Dec. 30, 1921, after Improvements	14,145	10,000	23,800	17,100	17,642	18,087	16,765		20,000	
	30 to 32	HOBOKEN DEVELOPMENT CO.		Market Value of Land before Improvements...				5,000	5,000	5,000	5,000			
	30		1 3	Sewer .....at 960	2,880			900	825	975	600			
			4 3	Grading and Paving 494	1,482			600	675	675	600			
			4 1	Connections, Sewer and Water 150	150			50	50	45	50			
				Market Value Dec. 30, 1921, after Improvements	4,412	4,200	9,900	6,550	6,550	6,695	6,400		7,500	
104	1 to 16	(ditto)		Market Value of Land before Improvements...				25,000	25,000	25,000	25,000			
			1 16	Sewer .....at 960	15,360			4,800	4,400	5,200	4,000			(Note error in
			4 16	Grading and Paving 494	7,904			3,200	3,600	3,600	3,200			amount.)
	1-4-8-9-10-11-12-13-14-15-16 7-8-10-15	(ditto)	4 11	Sidewalks and Driveways .....at 50	550			600	540	600	420			
			4 4	Connections, Sewer and Water 116	464			200	200	180	200			
	2-3-5-7	(ditto)	4 4	Sidewalks and Driveways .....at 25	100			200	200	200	100			
	16	(ditto)	2 1	Grading and Paving 927	927			250	337	337	250			
			2 1	Sidewalks and Driveways 186	186			100	180	200	100			
				Market Value Dec. 30, 1921, after Improvements		20,400	45,900	34,350	34,457	35,317	33,270		40,000	

NOTE—The basic sewer assessment for each standard lot, 25' x 100', abutting on a sewer, is $960.00, except where there was an existing sewer, in which case the amount paid for the original sewer was deducted from the above base.

SCHEDULE OF IMPROVEMENT ASSESSMENTS IN HOBOKEN, N. J., CONFIRMED DEC. 30, 1921, UNDER THE FOLLOWING RESOLUTIONS:

No. 1—Construction of the Seventh, Eleventh and Fifteenth Street Sewerage System.
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No. 5—Paving, Grading and Improving Grand Street, etc.
No. 6—Construction of Sewers and Appurtenances in Newark Avenue.

City Block	Lots	Owner or Party to whom assessed	Resolution No. and Lots	Type of Improvement	Amount Assessment	Tax Valuation in 1921	Tax Valuation in 1922	Market Value of Land: Gaddis	Singer	Mayer	Morrison	Ryer	Area in Sq. Ft.	Remarks
104	21 to 32	HOBOKEN DEVELOPMENT CO.		Market Value of Land before Improvements...				18,500	18,500	18,500	18,500			
	21 to 29		1 12	Sewer 960	11,520			3,600	3,300	3,900	3,000			
	21 to 28		2 9	Grading and Paving 618	5,562			1,800	2,025	2,025	1,800			
	22 to 24		2 8	Sidewalks and Driveways 58	464			400	360	400	280			
			3 2	Connections, Sewer and Water 149	298			100	100	90	100			
	29	(ditto)	2 1	Sidewalks and Driveways 500	500			50	45	50	35			
	30	(ditto)	2 1	Sidewalks and Driveways 500	500			50	45	50	35			
	31	(ditto)	2 1	Sidewalks and Driveways 269	269			50	45	50	35			
	32	(ditto)	2 1	Sidewalks and Driveways 58	58			50	45	50	35			
				Market Value Dec. 30, 1921, after Improvements	19,171	11,300	30,400	24,600	24,465	25,025	23,820		30,000	
106	1 to 16	GATTI McQUADE CO.		Market Value of Land before Improvements...				29,400	29,400	29,400	29,400			
	1		1 16	Sewer 960	15,360			2,400	3,800	5,200	2,000			
			2 1	Grading and Paving 927	927			300	337	337	250			
				Market Value Dec. 30, 1921, after Improvements	16,287	25,200	41,500	34,800	33,537	35,007	31,650		40,000	
	17 to 32	HOBOKEN MANUFACTURERS' RAIL-		Market Value of Land before Improvements...				23,100	23,100	23,100	23,100			
	32	ROAD CO.	1 16	Sewer 960	15,360			4,800	4,400	5,200	4,000			
			2 1	Grading and Paving 927	927			300	337	337	250			
	17 to 32	(ditto)	3 16	Grading and Paving 618	9,888			3,200	3,600	3,600	3,200			
	18-20-22-		3 8	Connections, Sewer and Water 253	2,024			400	400	360	400			
	24-26-28- 30-32			Market Value Dec. 30, 1921, after Improvements	28,199	15,400	43,600	31,800	31,837	32,597	30,950		40,000	
107	3 to 16	(ditto)		Market Value of Land before Improvements...				20,000	20,000	20,000	20,000			
	32		1 14	Sewer 960	13,440			4,200	3,850	4,550	3,500			
			2 1	Grading and Paving 927	927			300	337	337	250			
			2 1	Sidewalks and Driveways 186	186			120	180	200	100			
	3 to 16	(ditto)	3 14	Grading and Paving 618	8,652			2,800	3,150	3,150	2,800			
				Market Value Dec. 30, 1921, after Improvements	23,205	13,600	36,800	27,420	27,517	28,237	26,650		35,000	
	17 to 32	(ditto)		Market Value of Land before Improvements...				25,000	25,000	25,000	25,000			
			1 16	Sewer 960	15,360			4,200	4,400	5,200	4,000			
			4 16	Grading and Paving 494	7,904			3,200	3,600	3,600	3,200			
			4 16	Sidewalks and Driveways 50	800			800	800	720	800			
	19 to 23	(ditto)	4 4	Connections, Sewer and Water 152	608			200	200	180	200			
	25-29			Market Value Dec. 30, 1921, after Improvements	24,672	20,400	46,900	33,400	34,000	34,700	33,200		40,000	
108	1 to 8	HINDE & DAUSCHE PAPER CO.		Market Value of Land before Improvements...				12,500	12,500	12,500	12,500			
	1		1 8	Sewer 960	7,680			2,400	2,200	2,600	2,000			
			2 1	Grading and Paving 927	927			300	337	337	250			
			2 1	Sidewalks and Driveways 186	186			120	180	200	100			
	1 to 8	(ditto)	4 8	Grading and Paving 494	3,952			1,600	1,800	1,800	1,600			
			4 8	Sidewalks and Driveways 50	400			400	366	400	280			
	4 & 8	(ditto)	4 2	Connections, Sewer and Water 116	232			100	100	90	100			
				Market Value Dec. 30, 1921, after Improvements	13,377	10,200	24,000	17,420	17,683	17,927	16,830		20,000	
	9 to 16			Market Value of Land before Improvements...				12,500	12,500	12,500	12,500			
	9-10-14		1 8	Sewer .....at 960	7,680			2,400	2,200	2,600	2,000			
		8 sewers	4 8	Grading and Paving 494	3,952			1,600	1,800	1,800	1,600			
			4 8	Sidewalks and Driveways 50	400			400	360	400	280			
			4 3	Connections, Sewer and Water 116	348									
				Market Value Dec. 30, 1921, after Improvements	12,380	10,200	23,000	16,900	16,860	17,300	16,380		20,000	

NOTE—The basic sewer assessment for each standard lot, 25' x 100', abutting on a sewer, is $960.00, except where there was an existing sewer, in which case the amount paid for the original sewer was deducted from the above base.

SCHEDULE OF IMPROVEMENT ASSESSMENTS IN HOBOKEN, N. J., CONFIRMED DEC. 30, 1921, UNDER THE FOLLOWING RESOLUTIONS:

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No. 6—Construction of Sewers and Appurtenances in Newark Avenue.

City Block	Lots	Owner or Party to whom assessed	Resolution No. and Lots	Type of Improvement	Amount Assessment	Tax Valuation in 1921	Tax Valuation in 1922	Market Value of Land: Gaddis	Singer	Mayer	Morrison	Ryer	Area in Sq. Ft.	Remarks
108	22 to 25	PARKER CAMPBELL Asst. Lots 22-25 incl.		Market Value of Land before Improvements...				6,000	6,000	6,000	6,000			
			1 4	Sewer .....at 960	3,840			1,200	1,100	1,300	1,000			
			2 4	Grading and Paving 618	2,472			800	900	900	800			
			2 4	Sidewalks and Driveways 58	232			200	180	200	140			
			2 4	Connections, Sewer and Water 146	584			100	200	180	100			
				Market Value Dec. 30, 1921, after Improvements	7,128	3,600	10,800	8,300	8,380	8,580	8,040		10,000	
101	1	N. J. JUNCTION RAILROAD N/S Monroe St.		Market Value of Land before Improvements...				3,062			3,062	3,312		
			1 1	Sewer 1209	1,209			187			250	375		
	2	(ditto)		Market Value of Land before Improvements...				2,124			2,124	2,360		
			1 1	Sewer 1142	1,142			177			236	354		
	3	(ditto)		Market Value of Land before Improvements...				2,070			2,070	2,300		
			1 1	Sewer 1104	1,104			172			230	345		
	4	(ditto)		Market Value of Land before Improvements...				2,034			2,034	2,260		
			1 1	Sewer 1084	1,084			169			225	339		
	5	(ditto)		Market Value of Land before Improvements...				1,998			1,998	2,220		
			1 1	Sewer 1065	1,065			166			220	333		
	6	(ditto)		Market Value of Land before Improvements...				1,962			1,962	2,180		
			1 1	Sewer 1046	1,046			163			217	327		
	7	(ditto)		Market Value of Land before Improvements...				1,908			1,908	2,120		
			1 1	Sewer 1021	1,021			159			211	318		
	8	(ditto)		Market Value of Land before Improvements...				1,856			1,856	2,063		
			1 1	Sewer 990	990			154			205	309		
				Market Value Dec. 30, 1921, after Improvements				18,301			18,808	21,515	22,504	
	9	N. Y. STATE REALTY & TERMINAL CO. W/S Monroe St.		Market Value of Land before Improvements...				1,800			1,800	1,999		
			1 1	Sewer 959	959			150			199	299		
	10	(ditto)		Market Value of Land before Improvements...				1,741			1,741	1,935		
			1 1	Sewer 928	928			145			194	290		
	11	(ditto)		Market Value of Land before Improvements...				1,684			1,684	1,871		
			1 1	Sewer 869	869			140			188	280		
	12	(ditto)		Market Value of Land before Improvements...				1,625			1,625	1,805		
			1 1	Sewer 801	801			135			180	270		
	13	(ditto)		Market Value of Land before Improvements...				1,568			1,568	1,742		
			1 1	Sewer 753	753			130			175	261		
	14	(ditto)		Market Value of Land before Improvements...				1,512			1,512	1,680		
			1 1	Sewer 704	704			126			168	252		
	15	(ditto)		Market Value of Land before Improvements...				1,454			1,454	1,616		
			1 1	Sewer 656	656			121			162	242		

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City Block	Lots	Owner or Party to whom assessed	Resolution No. and Lots	Type of Improvement	Amount Assessment	Tax Valuation in 1921	Tax Valuation in 1922	Market Value of Land: Gaddis	Singer	Mayer	Morrison	Ryer	Area in Sq. Ft.	Remarks
101	16	N. Y. STATE REALTY & TERMINAL CO.		Market Value of Land before Improvements...				1,396			1,396	1,572		
			1 1	Sewer	609			116			155	232		
		Asst. lots 9-16 incl.		Market Value Dec. 30, 1921, after Improvements		12,800	27,800	13,843			14,201	16,346		Total 17,752
105	1	N. J. JUNCTION RAILROAD		Market Value of Land before Improvements...				1,544			1,544	1,715		
		W/S Jackson St.	1 1	Sewer	426			96			128	193		
	2	(ditto)		Market Value of Land before Improvements...				1,054			1,054	1,171		
			1 1	Sewer	378			87			118	175		
	3	(ditto)		Market Value of Land before Improvements...				959			959	1,066		
			1 1	Sewer	336			79			108	159		
	4	(ditto)		Market Value of Land before Improvements...				874			874	972		
			1 1	Sewer	288			72			97	145		
	5	(ditto)		Market Value of Land before Improvements...				764			764	849		
			1 1	Sewer	272			63			85	127		
	6	(ditto)		Market Value of Land before Improvements...				638			638	709		
			1 1	Sewer	186			53			71	106		
	7	(ditto)		Market Value of Land before Improvements...				512			512	569		
			1 1	Sewer	139			42			57	85		
	8	(ditto)		Market Value of Land before Improvements...				810			810	900		
			1 1	Sewer	149			67			90	135		
				Market Value Dec. 30, 1921, after Improvements				7,714			7,909	9,076	9,407	
156	17	AYVAD MANUFACTURING CO.		Market Value of Land before Improvements...				2,100	2,100	2,100	2,100			
			1 1	Sewer .....at 960	960			300	275	325	250			
			5 1	Grading and Paving	482			200	225	225	200			partial
			5 1	Sidewalks and Driveways	28			25	25	25	25			sidewalk
		E/S Grand St.		Market Value Dec. 30, 1921, after Improvements	1,470			2,625	2,625	2,675	2,575		2,500	
	18	(ditto)		Market Value of Land before Improvements...				2,100	2,100	2,100	2,100			
			1 1	Sewer	960			300	275	325	250			
			5 1	Grading and Paving	482			200	225	225	200			
			5 1	Sidewalks and Driveways	56			50	45	50	35			
		Asst. lots 17-18 incl.		Market Value Dec. 30, 1921, after Improvements	1,498	2,400	5,500	2,650	2,645	2,700	2,585		2,500	
	1	WILLIAM HUNTER		Market Value of Land before Improvements...				5,040	5,040	5,040	5,040			
			1-60 ft.	Sewer .....at 960	2,304			720	660	780	600			
			5 1	Grading and Paving	1,156			480	540	540	480			
			5 1	Sidewalks and Driveways	269			120	108	120	84			
		E/S Grand St.		Market Value Dec. 30, 1921, after Improvements	3,729	2,900	6,600	6,360	6,348	6,480	6,204		6,000	
	1B	F. FERGUSON AND SONS		Market Value of Land before Improvements...				15,700	15,700	15,700	15,700			
			1 7	Sewer .....at 960	6,720			2,100	1,925	2,275	1,750			
			5 7	Grading and Paving 585	4,097			1,700	1,912	1,912	1,600			
			5 7	Sidewalks and Driveways 214	1,500			470	495	550	345			
		E/S Grand St.		Market Value Dec. 30, 1921, after Improvements	12,317	9,000	22,000	19,970	20,032	20,437	19,395		17,500	
	8-9	WILLIAM HUNTER		Market Value of Land before Improvements...				4,600	4,600	4,600	4,600			
			1 2	Sewer .....at 418	836			000	275	325	000			
		W/S Clinton St.		Market Value Dec. 30, 1921, after Improvements		3,200	4,000	4,600	4,875	4,925	4,600		5,000	
	2 to 7	F. FERGUSON AND SONS		Market Value of Land before Improvements...				14,950	14,950	14,950	14,950			
		W/S Clinton St.	1 6	Sewer .....at 418	2,508			0,000	825	975	000			
	2	(ditto)	5 1	Grading and Paving	723			300	337	337	250			
				Market Value Dec. 30, 1921, after Improvements		9,600	12,100	15,250	16,112	16,262	15,200		15,000	

NOTE—The basic sewer assessment for each standard lot, 25' x 100', abutting on a sewer, is $960.00, except where there was an existing sewer, in which case the amount paid for the original sewer was deducted from the above base.

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City Block	Lots	Owner or Party to whom assessed	Resolution No.	Lots	Type of Improvement	Amount Assessment	Tax Valuation in 1921	Tax Valuation in 1922	Market Value of Land: Gaddis	Singer	Mayer	Morrison	Ryer	Area in Sq. Ft.	Remarks
109	2 to 5	HOBOKEN LAND & IMPROVEMENT COMPANY			Market Value of Land before Improvements...				6,500	6,500	6,500	6,500			
			1	4	Sewer .....at 960	3,840			1,200	1,100	1,300	1,000			
	2 to 5	(ditto)	2	4	Grading and Paving .....at 618	2,472			800	900	900	800			
			2	4	Sidewalks and Driveways 58	232			200	200	180	140			
	3 & 5	(ditto)	2	2	Connections, Sewer and Water .....at 183	366			100	100	70	100			
	2	(ditto)	5	1	Grading and Paving	723			300	337	337	250			
					Market Value Dec. 30, 1921, after Improvements		3,600	11,400	9,100	9,137	9,287	8,790		10,000	
	6	JOHN H. LAWRENCE			Market Value of Land before Improvements...				1,800	1,800	1,800	1,800			
			1	1	Sewer .....at 960	960			300	275	325	250			
			2	1	Grading and Paving	618			200	225	225	200			
			2	1	Sidewalks and Driveways	58			50	45	50	35			
			2		Connections, Sewer and Water	183			50	50	45	50			
					Market Value Dec. 30, 1921, after Improvements	1,819	900	2,800	2,100	2,095	2,145	2,035		2,500	
	14 to 21	(ditto)			Market Value of Land before Improvements...				12,500	12,500	12,500	12,500			
			1	8	Sewer .....at 960	7,680			2,400	2,200	2,600	2,000			
			5	8	Grading and Paving 482	3,856			1,600	1,800	1,800	1,600			
	15 to 20	(ditto)	5	2	Connections, Sewer and Water .....at 135	270			100	100	90	100			
					Market Value Dec. 30, 1921, after Improvements		10,700		16,600	16,600	16,990	16,200		20,000	
	1	OHIO CHEMICAL CO.			Market Value of Land before Improvements...				6,500	6,500	6,500	6,500			
			1	4	Sewer .....at 960	3,840			1,200	1,100	1,300	1,000			
			5	4	Grading and Paving 663	2,651			800	900	900	800			
			5	4	Connections, Sewer and Water 34	136			50	50	45	50			
					Market Value Dec. 30, 1921, after Improvements	6,627	4,800	11,500	8,550	8,550	8,745	8,350		1,000	
110	Entire Block	HUDSON CO. GAS CO.			Market Value of Land before Improvements...				45,500	45,500	45,500	45,500			
			1	24	Sewer .....at 960	23,040			000	3,300	7,800	3,000			
			3	12	Grading and Paving 618	7,416			2,400	2,700	2,700	2,400			
			3	12	Sidewalks and Driveways 84	1,004			600	540	600	300			
					Market Value Dec. 30, 1921, after Improvements	31,460									
	(ditto)	(ditto)	5	12	Grading and Paving .....at 602½	7,230			2,400	2,700	2,700	2,400			
			5	12	Sidewalks and Driveways 47⅓	568			600	540	600	300			
					Market Value Dec. 30, 1921, after Improvements		36,000	75,000	51,500	55,280	59,900	53,900		60,000	
164	1 A	JESSE MATHESON			Market Value of Land before Improvements...				10,250	10,250	10,250	10,250			
			1	4.35	Sewer .....at 960	4,164			250	375	1,650	250			
			3	4.35	Grading and Paving 618	2,665			1,000	1,125	1,135	1,000			(Paving there
			3	4.35	Sidewalks and Driveways 67	294			250	250	250	200			before.)
					Market Value Dec. 30, 1921, after Improvements	7,123	8,000	15,200	11,750	12,010	13,285	11,700		12,348	
	1	CHAUNCEY MATHESON			Market Value of Land before Improvements...				16,500	16,500	16,500	16,500			
			1	7	Sewer .....at 960	6,681			700	525	2,275	1,000			
			3	7	Grading and Paving 618	4,280			1,400	1,575	1,575	1,400			
			3		Sidewalks and Driveways	836			350	315	350	245			
					Market Value Dec. 30, 1921, after Improvements	11,797	11,000	22,800	18,950	18,915	20,700	18,145		17,400	
111	3 to 11	N. J. JUNCTION RAILROAD E/S Monroe			Market Value of Land before Improvements...				7,200			7,200			Part right
			1	9	Sewer .....various size lots	485			000			000			of way.
	12 to 16	C. M. DE PEW			Market Value of Land before Improvements...				2,500			2,500			
			1	5	Sewer .....various size lots	487			000			000			
	17	N. Y. STATE REALTY & TERMINAL CO.			Market Value of Land before Improvements...				1,342			1,330	1,186		
			1	1	Sewer	729			107			180	215		
			2	1	Grading and Paving	618			200			200	143		
	18	(ditto)			Market Value of Land before Improvements...				1,137			1,137	1,015		
			1	1	Sewer	771			121			203	243		
			2	1	Grading and Paving	618			200			200	162		

NOTE—The basic sewer assessment for each standard lot, 25' x 100', abutting on a sewer, is $960.00, except where there was an existing sewer, in which case the amount paid for the original sewer was deducted from the above base.

SCHEDULE OF IMPROVEMENT ASSESSMENTS IN HOBOKEN, N. J., CONFIRMED DEC. 30, 1921, UNDER THE FOLLOWING RESOLUTIONS:

No. 1—Construction of the Seventh, Eleventh and Fifteenth Street Sewerage System.
No. 2—Grading, Paving and Improving Monroe Street, etc.
No. 3—Construction of Sewer and Appurtenances in Paterson Avenue, etc.
No. 4—Paving, Grading and Improving Jefferson Street, 8th Street to 13th Street.
No. 5—Paving, Grading and Improving Grand Street, etc.
No. 6—Construction of Sewers and Appurtenances in Newark Avenue.

City Block	Lots	Owner or Party to whom assessed	Resolution No. and Lots	Type of Improvement	Amount Assessment	Tax Valuation in 1921	Tax Valuation in 1922	Market Value of Land: Gaddis	Singer	Mayer	Morrison	Ryer	Area in Sq. Ft.	Remarks
111	19	N. Y. STATE REALTY & TERMINAL CO.		Market Value of Land before Improvements...				1,198			1,198	1,070		
			1 1	Sewer	814			128			214	256		
			2 1	Grading and Paving	618			200			200	171		
	20	(ditto)		Market Value of Land before Improvements...				1,259			1,259	1,124		
			1 1	Sewer	854			134			225	269		
			2 1	Grading and Paving	618			200			200	179		
	21	(ditto)		Market Value of Land before Improvements...				1,320			1,320	1,179		
			1 1	Sewer	897			147			247	282		
			2 1	Grading and Paving	618			200			200	188		
	22	(ditto)		Market Value of Land before Improvements...				1,380			1,380	1,233		
		W/S Madison St.	1 1	Sewer	937			295			295	295		
		Asst. Lots 17-22 incl.	2 1	Grading and Paving	618			200			200	197		
				Market Value Dec. 30, 1921, after Improvements		4,800	13,500	19,304			19,828	19,407	25,167	
	23 to 32	HOBOKEN MANUFACTURERS' RAILROAD CO.		Market Value of Land before Improvements...				14,400	14,400	14,400	14,400			
			1 10	Sewer ...at 960	9,600			3,000	2,750	3,250	2,500			
			2 10	Grading and Paving ... 618	6,180			2,000	2,250	2,250	1,000			
				Market Value Dec. 30, 1921, after Improvements				19,400	19,400	19,900	17,900		25,000	
	23-25-27-29-31	(ditto)	2 5	Connections, Sewer and Water...at 267	1,335			250	250	225	200			
				Market Value Dec. 30, 1921, after Improvements		9,500	26,000							
112	1-32	JAMES FAGAN		Market Value of Land before Improvements...				48,000	48,000	48,000	48,000			
			1 32	Sewer ...at 960	30,720			9,600	8,800	10,400	8,000			
	1	(ditto)	2 1	Grading and Paving	618			200	225	225	200			
	2	(ditto)	2 1	Grading and Paving	618			200	225	225	200			
	3	(ditto)	2 1	Grading and Paving	618			200	225	225	200			
	4	(ditto)	2 1	Grading and Paving	618			200	225	225	200			
			2 1	Connections, Sewer and Water	158			50	50	45	50			
	5	(ditto)	2 1	Grading and Paving	618			200	225	225	200			
	6	(ditto)	2 1	Grading and Paving	618			200	225	225	200			
112	7	(ditto)	2 1	Grading and Paving	618			200	225	225	200			
	8	(ditto)	2 1	Grading and Paving	618			200	225	225	200			
	9	(ditto)	2 1	Grading and Paving	618			200	225	225	200			

NOTE—The basic sewer assessment for each standard lot, 25' x 100', abutting on a sewer, is $960.00, except where there was an existing sewer, in which case the amount paid for the original sewer was deducted from the above base.

SCHEDULE OF IMPROVEMENT ASSESSMENTS IN HOBOKEN, N. J., CONFIRMED DEC. 30, 1921, UNDER THE FOLLOWING RESOLUTIONS:

No. 1—Construction of the Seventh, Eleventh and Fifteenth Street Sewerage System.
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No. 5—Paving, Grading and Improving Grand Street, etc.
No. 6—Construction of Sewers and Appurtenances in Newark Avenue.

City Block	Lots	Owner or Party to whom assessed	Resolution and Lots	Type of Improvement	Amount Assessment	Tax Valuation in 1921	Tax Valuation in 1922	Market Value of Land: Gaddis	Singer	Mayer	Morrison	Ryer	Area in Sq. Ft.	Remarks
112	10	JAMES FAGAN	2 1	Grading and Paving	618			200	225	225	200			
	11	(ditto)	2 1	Grading and Paving	618			200	225	225	200			
	12	(ditto)	2 1	Grading and Paving	618			200	225	225	200			
	13	(ditto)	2 1	Grading and Paving	618			200	225	225	200			
			2 1	Connections, Sewer and Water	158			50	50	45	50			
	14	(ditto)	2 1	Grading and Paving	618			200	225	225	200			
	15	(ditto)	2 1	Grading and Paving	618			200	225	225	200			
	16	(ditto)	2 1	Grading and Paving	1,545			450	500	500	300			
	17	(ditto)	2 1	Grading and Paving	1,545			450	500	500	300			
	18	(ditto)	2 1	Grading and Paving	618			200	225	225	200			
	19	(ditto)	2 1	Grading and Paving	618			200	225	225	200			
			2 1	Connections, Sewer and Water	215			50	50	45	50			
	20	(ditto)	2 1	Grading and Paving	618			200	225	225	200			
	21	(ditto)	2 1	Grading and Paving	618			200	225	225	200			
	22	(ditto)	2 1	Grading and Paving	618			200	225	225	200			
	23	(ditto)	2 1	Grading and Paving	618			200	225	225	200			
	24	(ditto)	2 1	Grading and Paving	618			200	225	225	200			
	25	(ditto)	2 1	Grading and Paving	618			200	225	225	200			

NOTE—The basic sewer assessment for each standard lot, 25′ x 100′, abutting on a sewer, is $960.00, except where there was an existing sewer, in which case the amount paid for the original sewer was deducted from the above base.

SCHEDULE OF IMPROVEMENT ASSESSMENTS IN HOBOKEN, N. J., CONFIRMED DEC. 30, 1921, UNDER THE FOLLOWING RESOLUTIONS:

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No. 6—Construction of Sewers and Appurtenances in Newark Avenue.

City Block	Lots	Owner or Party to whom assessed	Resolution No. and Lots	Type of Improvement	Amount Assessment	Tax Valuation in 1921	Tax Valuation in 1922	Market Value of Land: Gaddis	Singer	Mayer	Morrison	Ryer	Area in Sq. Ft.	Remarks
112	26	JAMES FAGAN	2 1	Grading and Paving 618	618			200	225	225	200			
	27	(ditto)	2 1	Grading and Paving 618	618			200	225	225	200			
	28	(ditto)	2 1	Grading and Paving 618	618			200	225	225	200			
	29	(ditto)	2 1	Grading and Paving 618	618			200	225	225	200			
			2 1	Connections, Sewer and Water 215	215			50	50	45	50			
	30		2 1	Grading and Paving 618	618			200	225	225	200			
	31	(ditto)	2 1	Grading and Paving 618	618			200	225	225	200			
	32	(ditto)	2 1	Grading and Paving 618	618			200	225	225	200			
		Whole Block between Jefferson and Madison Sts.		Market Value Dec. 30, 1921, after Improvements		32,800	85,900	64,700	64,740	66,335	62,800		80,000	
113	1 to 16	HOBOKEN MANUFACTURERS' RAILROAD CO.		Market Value of Land before Improvements...				24,800	24,800	24,800	24,800			
			1 16	Sewer .....at 960	15,360			4,800	4,400	5,200	4,000			
	17 to 22	(ditto)		Market Value of Land before Improvements...				9,400	9,400	9,400	9,400			
			1 6	Sewer .....at 960	5,760			1,800	1,650	1,950	1,500			
	1	(ditto)	2 1	Grading and Paving 618	618			200	225	225	200			
				Market Value Dec. 30, 1921, after Improvements		1,600								
	2	(ditto)	2 1	Grading and Paving 618	618			200	225	225	200			
			2 1	Connections, Sewer and Water 173	173			50	50	45	50			
				Market Value Dec. 30, 1921, after Improvements		1,000								
	3	(ditto)	2 1	Grading and Paving 618	618			200	225	225	200			
				Market Value Dec. 30, 1921, after Improvements		1,000								
	4	(ditto)	2 1	Grading and Paving 618	618			200	225	225	200			
			2 1	Connections, Sewer and Water 173	173			50	50	45	50			
				Market Value Dec. 30, 1921, after Improvements		1,000								
	5	(ditto)	2 1	Grading and Paving 618	618			200	225	225	200			
				Market Value Dec. 30, 1921, after Improvements		1,000								
	6	(ditto)	2 1	Grading and Paving 618	618			200	225	225	200			
			2 1	Connections, Sewer and Water 173	173			50	50	45	50			
				Market Value Dec. 30, 1921, after Improvements		1,000								
	7	(ditto)	2 1	Grading and Paving 618	618			200	225	225	200			
				Market Value Dec. 30, 1921, after Improvements		1,000								

NOTE—The basic sewer assessment for each standard lot, 25' x 100', abutting on a sewer, is $960.00, except where there was an existing sewer, in which case the amount paid for the original sewer was deducted from the above base.

SCHEDULE OF IMPROVEMENT ASSESSMENTS IN HOBOKEN, N. J., CONFIRMED DEC. 30, 1921, UNDER THE FOLLOWING RESOLUTIONS:

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No. 6—Construction of Sewers and Appurtenances in Newark Avenue.

City Block	Lots	Owner or Party to whom assessed	Resolution No. and Lots	Type of Improvement	Amount Assessment	Tax Valuation in 1921	Tax Valuation in 1922	Market Value of Land: Gaddis	Singer	Mayer	Morrison	Ryer	Area in Sq. Ft.	Remarks
113	8	HOBOKEN MANUFACTURERS' RAILROAD COMPANY	2 1	Grading and Paving .....at 618	618			200	225	225	200			
			2 1	Connections, Sewer and Water 173	173			50	50	45	50			
				Market Value Dec. 30, 1921, after Improvements		1,000								
	9	(ditto)	2 1	Grading and Paving .....at 618	618			200	225	225	200			
				Market Value Dec. 30, 1921, after Improvements		1,000								
	10	(ditto)	2 1	Grading and Paving .....at 618	618			200	225	225	200			
			2 1	Connections, Sewer and Water 173	173									
				Market Value Dec. 30, 1921, after Improvements		1,000								
	11	(ditto)	2 1	Grading and Paving .....at 618	618			200	225	225	200			
				Market Value Dec. 30, 1921, after Improvements		1,000								
	12	(ditto)	2 1	Grading and Paving .....at 618	618			200	225	225	200			
			2 1	Connections, Sewer and Water 173	173			50	50	45	50			
				Market Value Dec. 30, 1921, after Improvements		1,000								
	13	(ditto)	2 1	Grading and Paving .....at 618	618			200	225	225	200			
				Market Value Dec. 30, 1921, after Improvements		1,000								
	14	(ditto)	2 1	Grading and Paving .....at 618	618			200	225	225	200			
			2 1	Connections, Sewer and Water 173	173			50	50	45	50			
	15	(ditto)	2 1	Grading and Paving .....at 618	618			200	225	225	200			
				Market Value Dec. 30, 1921, after Improvements		1,000								
	16	(ditto)	2 1	Grading and Paving .....at	1,545			450	500	500	300			
		Asmt. Lots 1 to 16 incl. 1921, $17,000	2 1	Connections, Sewer and Water 173	173			50	50	45	50			
	17	(ditto)	2 1	Grading and Paving	1,545			450	500	500	300			
				Market Value Dec. 30, 1921, after Improvements		790								
	18	(ditto)	2 1	Grading and Paving .....at 618	618			200	225	225	200			
				Market Value Dec. 30, 1921, after Improvements		900								
	19	(ditto)	2 1	Grading and Paving .....at 618	618			200	225	225	200			
				Market Value Dec. 30, 1921, after Improvements		900								
	20	(ditto)	2 1	Grading and Paving .....at 618	618			200	225	225	200			
		Asmt. 1921 Lots 17-20 incl., $3,980		Market Value Dec. 30, 1921, after Improvements		1,300	11,200							
	21	(ditto)	2 1	Grading and Paving .....at 618	618			200	225	225	200			
			2 1	Connections, Sewer and Water 147	147			50	50	45	50			
				Market Value Dec. 30, 1921, after Improvements		900								
	22	(ditto)	2 1	Grading and Paving .....at 618	618			200	225	225	200			
				Market Value Dec. 30, 1921, after Improvements		900	5,200	45,950	46,150	46,110	44,800		55,000	
	23 to 32	BARR, THAW & FRASER		Market Value of Land before Improvements...				15,400	15,400	15,400	15,400			
	23		1 10	Sewer .....at 960	9,600			3,000	2,750	3,250	2,500			
			2 1	Grading and Paving	618			200	225	225	200			

NOTE—The basic sewer assessment for each standard lot, 25' x 100', abutting on a sewer, is $960.00, except where there was an existing sewer, in which case the amount paid for the original sewer was deducted from the above base.

SCHEDULE OF IMPROVEMENT ASSESSMENTS IN HOBOKEN, N. J., CONFIRMED DEC. 30, 1921, UNDER THE FOLLOWING RESOLUTIONS:

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No. 6—Construction of Sewers and Appurtenances in Newark Avenue.

City Block	Lots	Owner or Party to whom assessed	Resolution and No. Lots	Type of Improvement	Amount Assessment	Tax Valuation in 1921	Tax Valuation in 1922	Market Value of Land: Gaddis	Singer	Mayer	Morrison	Ryer	Area in Sq. Ft.	Remarks
113	24	BARR, THAW & FRASER	2 1	Grading and Paving	618			200	225	225	200			
	25	(ditto)	2 1	Grading and Paving	618			200	225	225	200			
	26	(ditto)	2 1	Grading and Paving	618			200	225	225	200			
	27	(ditto)	2 1	Grading and Paving	618			200	225	225	200			
			2 1	Connections, Sewer and Water	147			50	50	45	50			
	28	(ditto)	2 1	Grading and Paving	618			200	225	225	200			
	29	(ditto)	2 1	Grading and Paving	618			200	225	225	200			
	30	(ditto)	2 1	Grading and Paving	618			200	225	225	200			
	31	(ditto)	2 1	Grading and Paving	618			200	225	225	200			
	32	(ditto)	2 1	Grading and Paving	618			200	225	225	200			
				Market Value Dec. 30, 1921, after Improvements		9,500	25,400	20,450	20,450	20,945	19,950		25,000	
118	3	HUDSON COUNTY RAILROAD		Market Value of Land before Improvements...				2,500	2,500	....	2,500			
			1 1	Sewer	359			359	380	359	359			
	4	(ditto)		Market Value of Land before Improvements...				2,440	2,440	2,440	2,440			
			1 1	Sewer	311			311	370	311	311			
	5	(ditto)		Market Value of Land before Improvements...				2,360	2,360	2,360	2,360			
			1 1	Sewer	263			263	360	263	263			
	6	(ditto)		Market Value of Land before Improvements...				2,265	2,265	2,265	2,265			
			1 1	Sewer	230			230	345	230	230			
	7	(ditto)		Market Value of Land before Improvements...				2,140	2,140	2,140	2,140			
			1 1	Sewer	206			206	328	206	206			
	8	(ditto)		Market Value of Land before Improvements...				2,020	2,020	2,020	2,020			
			1 1	Sewer	182			182	308	182	182			
	9	(ditto)		Market Value of Land before Improvements...				1,900	1,900	1,900	1,900			
			1 1	Sewer	157			157	290	157	157			

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No. 6—Construction of Sewers and Appurtenances in Newark Avenue.

City Block	Lots	Owner or Party to whom assessed	Resolution No.	and Lots	Type of Improvement	Amount Assessment	Tax Valuation in 1921	Tax Valuation in 1922	Market Value of Land: Gaddis	Singer	Mayer	Morrison	Ryer	Area in Sq. Ft.	Remarks
118	10 to 12	HUDSON COUNTY RAILROAD			Market Value of Land before Improvements...				4,996	4,996	4,996	4,996			
		W/S of Madison asmt. 8 to 16 incl.	1	1	Sewer	215			215	762	215	215			
					Market Value Dec. 30, 1921, after Improvements		21,600	23,500	22,544	23,764	22,544	22,544		28,540	
119	3 to 15	HOBOKEN REALTY CO.			Market Value of Land before Improvements...				20,500	20,500	20,500	20,500			
	15		1	13	Sewer .....at 960	12,480			3,900	3,575	4,225	3,250			
			3	1	Grading and Paving 927	927			300	337	337	250			
			3	1	Sidewalks and Driveways 252	252			120	200	200	100			
	3	(ditto)	2	1	Grading and Paving .....at 927	927			300	337	337	250			
			2	1	Sidewalks and Driveways 186	186			120	200	200	100			
					Market Value Dec. 30, 1921, after Improvements		12,200	25,900	25,240	25,149	25,799	24,450		32,500	
	18 to 30	(ditto)			Market Value of Land before Improvements...				20,500	20,500	20,500	20,500			
	18 to 29		1	13	Sewer .....at 960	12,480			3,900	3,575	4,225	3,250			
		W/S Jefferson St.	2	12	Grading and Paving 618	7,416			2,800	2,700	2,700	2,400			
	30	HOBOKEN REALTY CO.	2	1	Grading and Paving	545			300	337	337	250			
			2	1	Sidewalks and Driveways	190			200	180	200	160			
	18	(ditto)	3	1	Grading and Paving	927			300	337	337	250			
			3	1	Sidewalks and Driveways	188			200	180	200	160			
					Market Value Dec. 30, 1921, after Improvements		12,200	51,700	27,800	27,809	28,499	26,970		32,500	
151	1	F. FERGUSON & SON			Market Value of Land before Improvements...				20,200	20,200	20,200	20,200			
			1	13	Sewer 960	12,422			3,900	3,575	4,225	3,250			
			2	13	Grading and Paving 618	7,999			2,600	2,925	2,925	2,600			
			2	3	Sidewalks and Driveways 466	1,400			460	460	460	460			
			2	4	Connections, Sewer and Water 202	808			200	200	180	200			
					Market Value Dec. 30, 1921, after Improvements	22,629			27,360	27,360	27,990	26,710		32,358	
	1 A	(ditto)			Market Value of Land before Improvements...				6,500	6,500	6,500	6,500			
			1	4	Sewer .....at 902	3,609			1,200	1,100	1,300	1,000			
			2	4	Grading and Paving 618	2,470			800	900	900	800			
			2	4	Sidewalks and Driveways 245	980			660	660	660	660			
	1 A	(ditto)	5	4	Grading and Paving .....at 181	723			300	337	337	250			
					Market Value Dec. 30, 1921, after Improvements		15,300	41,500	9,460	9,497	9,697	9,210		10,000	
	1 B	(ditto)			Market Value of Land before Improvements...				10,000	10,000	10,000	10,000			
			1		Sewer .....123 ft.	4,723			1,475	1,375	1,625	1,230			
			5		Grading and Paving .....123 ft.	2,371			985	1,125	1,125	985			
			5		Sidewalks and Driveways .....123 ft.	1,168			750	738	945	750			
					Market Value Dec. 30, 1921, after Improvements		5,900	14,900	13,210	13,363	13,695	12,965		12,300	
	2	BARBARA KING			Market Value of Land before Improvements...				5,000	5,000	5,000	5,000			
		W/S Grand St.	1	2	Sewer 960	1,920			600	550	650	500			
			5	2	Grading and Paving 844	1,687			500	787	787	450			
			5	2	Sidewalks and Driveways 412	823			570	690	690	570			
					Market Value Dec. 30, 1921, after Improvements		3,000	7,500	6,670	7,027	7,127	6,520		10,000	
	3	WILLIAM WILSON			Market Value of Land before Improvements...				8,000	8,000	8,000	8,000			
		W/S Grand St.	1	4	Sewer 960	3,840			1,200	1,100	1,300	1,000			
			5	4	Grading and Paving 482	1,928			1,800	1,900	1,900	1,800			
			5	4	Sidewalks and Driveways 28	112			160	180	200	160			
					Market Value Dec. 30, 1921, after Improvements		4,800	10,700	10,160	10,180	10,400	9,960		10,000	
	7 to 9	AYVAD MANUFACTURING CO.			Market Value of Land before Improvements...				7,000	7,000	7,000	7,000			
		W/S Grand St.	1	3	Sewer 960	2,880			900	825	975	750			
			5	3	Grading and Paving 482	1,446			600	675	675	600			
			5	3	Sidewalks and Driveways 28	84			120	135	150	120			
					Market Value Dec. 30, 1921, after Improvements		4,800	9,500	8,620	8,635	8,800	8,470			
120	3 to 15	COLUMBIA TRUST CO.			Market Value of Land before Improvements...				21,000	21,000	21,000	21,000			
			1	13	Sewer 960	12,480			3,900	3,575	4,225	3,250			
			2	13	Grading and Paving.....12 at 618—1 at 1,545	8,034			2,600	2,925	2,925	2,600			
	406-8 10-12 14	(ditto)	2	6	Connections, Sewer and Water 173	1,038			300	300	270	300			
	15	(ditto)	3	1	Grading and Paving 927	927			300	337	337	250			
			3	1	Sidewalks and Driveways 188	188			160	180	200	160			

NOTE—The basic sewer assessment for each standard lot, 25' x 100', abutting on a sewer, is $960.00, except where there was an existing sewer, in which case the amount paid for the original sewer was deducted from the above base.

SCHEDULE OF IMPROVEMENT ASSESSMENTS IN HOBOKEN, N. J., CONFIRMED DEC. 30, 1921, UNDER THE FOLLOWING RESOLUTIONS:

No. 1—Construction of the Seventh, Eleventh and Fifteenth Street Sewerage System.
No. 2—Grading, Paving and Improving Monroe Street, etc.
No. 3—Construction of Sewer and Appurtenances in Paterson Avenue, etc.
No. 4—Paving, Grading and Improving Jefferson Street, 8th Street to 13th Street.
No. 5—Paving, Grading and Improving Grand Street, etc.
No. 6—Construction of Sewers and Appurtenances in Newark Avenue.

City Block	Lots	Owner or Party to whom assessed	Resolution No. and Lots	Type of Improvement	Amount Assessment	Tax Valuation in 1921	Tax Valuation in 1922	Market Value of Land: Gaddis	Singer	Mayer	Morrison	Ryer	Area in Sq. Ft.	Remarks
120	2	COLUMBIA TRUST COMPANY	2 1	Grading and Paving ....at 923	923			300	337	337	250			
			2 1	Sidewalks and Driveways 186	186			160	180	200	160			
				Market Value Dec. 30, 1921, after Improvements				28,660	28,834	29,494	27,910		32,500	
	18 to 26	CAROLINE A. CABOT		Market Value of Land before Improvements...				15,200	15,200	15,200	15,200			
		Asmt. Lots 18-26 incl.	1 9	Sewer ....at 960	8,640			2,700	2,475	2,925	2,250			
	18	(ditto)	2 1	Grading and Paving ....at 618	618			200	225	225	200			
			2 1	Sidewalks and Driveways 58	58			50	45	50	40			
	19	(ditto)	2 1	Grading and Paving ....at 618	618			200	225	225	200			
			2 1	Sidewalks and Driveways 58	58			50	45	50	40			
			2 1	Connections, Sewer and Water 146	146			50	50	45	50			
	20	(ditto)	2 1	Grading and Paving ....at 618	618			200	225	225	200			
			2 1	Sidewalks and Driveways 58	58			50	45	50	40			
	21	(ditto)	2 1	Grading and Paving ....at 618	618			200	225	225	200			
			2 1	Sidewalks and Driveways 75	75			50	45	50	40			
			2 1	Connections, Sewer and Water 146	146			50	50	45	50			
	22	(ditto)	2 1	Grading and Paving ....at 618	618			200	225	225	200			
			2 1	Sidewalks and Driveways 58	58			50	45	50	40			
	23	(ditto)	2 1	Grading and Paving ....at 618	618			200	225	225	200			
			2 1	Sidewalks and Driveways 58	58			50	45	50	40			
			2 1	Connections, Sewer and Water 146	146			50	50	45	50			
	24	(ditto)	2 1	Grading and Paving ....at 618	618			200	225	225	200			
			2 1	Sidewalks and Driveways 75	75			50	45	50	40			
	25	(ditto)	2 1	Grading and Paving ....at 618	618			200	225	225	200			
			2 1	Sidewalks and Driveways 87	87			50	45	50	40			
			2 1	Connections, Sewer and Water 146	146			50	50	45	50			
	26	(ditto)	2 1	Grading and Paving ....at 618	618			200	225	225	200			
		Asmt. Lots 18-26 incl.	2 1	Sidewalks and Driveways 65	65			50	45	50	40			
	18	(ditto)	3 1	Grading and Paving ....at 927	927			300	337	337	250			
			3 1	Sidewalks and Driveways 198	198			200	180	200	160			
				Market Value Dec. 30, 1921, after Improvements		8,600	26,200	20,850	20,330	21,317	18,170		22,500	
	Front of 29 to 30	HOBOKEN MANUFACTURERS RAILROAD CO.		Market Value of Land before Improvements...				2,600	2,600	2,600	2,600			
			2 2	Sewer ....at 960	960			300	275	325	250			
	29	(ditto)	2 1	Grading and Paving ....at 309	309			200	225	225	200			
			2 1	Sidewalks and Driveways 58	58			50	45	50	40			
			2 1	Connections, Sewer and Water 146	146			50	50	45	50			
	30	(ditto)	2 1	Grading and Paving ....at 772	772			300	393	393	375			
			2 1	Sidewalks and Driveways 53	53			50	45	50	40			
			2 1	Connections, Sewer and Water 146	146									
				Market Value Dec. 30, 1921, after Improvements				3,600	3,683	3,733	3,505		5,000	
118	Rear of 3 to 16	N. J. JUNCTION RAILROAD CO.		Market Value of Land before Improvements...				6,440			6,400			
			1	Sewer	1,510									
						STRIP OF LAND IN RIGHT OF WAY (NO BENEFITS)								
				Market Value Dec. 30, 1921, after Improvements				6,440			6,400		8,050	

NOTE—The basic sewer assessment for each standard lot, 25' x 100', abutting on a sewer, is $960.00, except where there was an existing sewer, in which case the amount paid for the original sewer was deducted from the above base.

SCHEDULE OF IMPROVEMENT ASSESSMENTS IN HOBOKEN, N. J., CONFIRMED DEC. 30, 1921, UNDER THE FOLLOWING RESOLUTIONS:

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No. 6—Construction of Sewers and Appurtenances in Newark Avenue.

City Block	Lots	Owner or Party to whom assessed	Resolution No.	Lots	Type of Improvement	Amount Assessment	Tax Valuation in 1921	Tax Valuation in 1922	Market Value of Land: Gaddis	Singer	Mayer	Morrison	Ryer	Area in Sq. Ft.	Remarks
114	1 to 10	BARR, THAW & FRASER			Market Value of Land before Improvements...				15,750	15,750	15,750	15,750			
			1	10	Sewer	9,600			3,000	2,750	3,250	2,500			
	1	(ditto)	2	1	Grading and Paving ....at 618	618			200	225	225	200			
			2	1	Sidewalks and Driveways 87	87			50	45	50	40			
	2	(ditto)	2	1	Grading and Paving ....at 618	618			200	225	225	200			
			2	1	Sidewalks and Driveways 87	87			50	45	50	40			
	3	(ditto)	2	1	Grading and Paving ....at 618	618			200	225	225	200			
			2	1	Sidewalks and Driveways 87	87			50	45	50	40			
	4	(ditto)	2	1	Grading and Paving ....at 618	618			200	225	225	200			
			2	1	Sidewalks and Driveways 87	87			50	45	50	40			
	5	(ditto)	2	1	Grading and Paving ....at 618	618			200	225	225	200			
					Sidewalks and Driveways 28	28			28	28	28	28			
	6	(ditto)	2	1	Grading and Paving ....at 618	618			200	225	225	200			
			2	1	Sidewalks and Driveways 14	14			14	14	14	14			
			2	1	Connections, Sewer and Water 188				50	50	45	50			
	7	(ditto)	2	1	Grading and Paving ....at 618	618			200	225	225	200			
			2	1	Sidewalks and Driveways 87	87			50	45	50	40			
	8	(ditto)	2	1	Grading and Paving ....at 618	618			200	225	225	200			
			2	1	Sidewalks and Driveways 87	87			50	45	50	40			
	9	(ditto)	2	1	Grading and Paving ....at 618	618			200	225	225	200			
			2	1	Sidewalks and Driveways 87	87			50	45	50	40			
	10	(ditto)	2	1	Grading and Paving ....at 618	618			200	225	225	200			
			2	1	Sidewalks and Driveways 87	87			50	45	50	40			
					Market Value Dec. 30, 1921, after Improvements				21,242	21,202	21,737	20,662		25,000	
114	14 & 15	WILLIAM SIEMERS			Market Value of Land before Improvements...				2,700	2,700	2,700	2,700			
			1	2	Sewer ....at 960	1,340			450	412	485	310			
	14	(ditto)	2	1	Grading and Paving ....at 1,007	1,007			300	337	337	300			
			2	1	Sidewalks and Driveways 173	173			120	120	120	120			
					Market Value Dec. 30, 1921, after Improvements		2,100	4,800						3,750	
	15	(ditto)	2	1	Grading and Paving ....at 313	313			150	175	175	150			
					Market Value Dec. 30, 1921, after Improvements		1,300	2,300	3,720	3,744	3,817	3,580			
	26 to 33	J. W. STANLEY (JOHN J. STANLEY, appellant) W/S Grand St.			Market Value of Land before Improvements...				17,800	17,800	17,800	17,800			
			1	8	Sewer ....at 960	7,680			2,400	2,200	2,600	2,000			
	26	(ditto)	2	1	Grading and Paving ....at 618	618			200	225	225	200			

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SCHEDULE OF IMPROVEMENT ASSESSMENTS IN HOBOKEN, N. J., CONFIRMED DEC. 30, 1921, UNDER THE FOLLOWING RESOLUTIONS:

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City Block	Lots	Owner or Party to whom assessed	Resolution No. and Lots	Type of Improvement	Amount Assessment	Tax Valuation in 1921	Tax Valuation in 1922	Market Value of Land: Gaddis	Singer	Mayer	Morrison	Ryer	Area in Sq. Ft.	Remarks
114	26	J. W. STANLEY	2 1	Grading and Paving .....at 618	618			200	225	225	200			
	27	(ditto)	2 1	Grading and Paving .....at 618	618			200	225	225	200			
	28	(ditto)	2 1	Grading and Paving .....at 618	618			200	225	225	200			
	29	(ditto)	2 1	Grading and Paving .....at 618	618			200	225	225	200			
	30	(ditto)	2 1	Grading and Paving .....at 618	618			200	225	225	200			
			2 1	Connections, Sewer and Water 117	117			50	45	50	50			
	31	(ditto)	2 1	Grading and Paving .....at 618	618			200	225	225	200			
	32	(ditto)	2 1	Grading and Paving .....at 618	618			200	225	225	200			
	33	(ditto)	2 1	Grading and Paving .....at 618	618			200	225	225	200			
				Market Value Dec. 30, 1921, after Improvements		8,000	21,400	21,850	21,845	22,250	21,450		20,000	
115	1 to 8	FISCHER SWEENEY BRONZE COMPANY		Market Value of Land before Improvements...				17,500	17,500	17,500	17,500			
			1 8	Sewer .....at 960	7,680			2,400	2,200	2,600	2,000			
	1-8	(ditto)	2 8	Grading and Paving .....at 618	4,944			1,600	1,800	1,800	1,600			
			2 8	Sidewalks and Driveways 156	1,248			1,200	1,200	1,200	1,200			
				Market Value Dec. 30, 1921, after Improvements		8,500	22,600	22,700	22,700	23,100	22,300		20,000	
	25 to 31	(ditto)		Market Value of Land before Improvements...				14,700	14,700	14,700	14,700			
		W/S Clinton St.	1 7	Sewer .....at 960	6,720			2,100	1,925	2,275	1,750			
			3 7	Grading and Paving 618	4,326			1,400	1,575	1,575	1,400			
			3 7	Sidewalks and Driveways 176	1,232			1,050	1,050	1,050	1,050			
				Market Value Dec. 30, 1921, after Improvements	12,278	10,200	24,400	19,250	19,250	19,600	18,900		17,500	
	20 to 24	GEORGE RUSSELL		Market Value of Land before Improvements...				10,500	10,500	10,500	10,500			
		W/S Clinton St.	1 5	Sewer .....at 960	4,800			1,500	1,375	1,625	1,250			
			3 5	Grading and Paving 618	3,090			1,000	1,125	1,125	1,000			
			3 5	Sidewalks and Driveways 176	880			780	750	750	780			
				Market Value Dec. 30, 1921, after Improvements	8,770	6,000	14,800	13,780	13,750	14,000	13,530			
116	Entire Block	HUDSON COUNTY GAS CO.		Market Value of Land before Improvements...				102,600	102,600	102,600	102,600			
		(Public Service Gas Company, lessees)	1 32	Sewer .....at 960	30,720			0,000	5,400	5,200	2,000			
			3 16	Grading and Paving 618	9,888			3,200	3,600	3,600	3,200			
			3 16	Sidewalks and Driveways 65	1,050			500	800	800	500			
				Market Value Dec. 30, 1921, after Improvements	41,658	66,000	107,600	106,300	112,400	112,200	108,300		80,000	
121	3 to 7	HOBOKEN MANUFACTURERS RAILROAD CO.		Market Value of Land before Improvements...				10,450	10,450	10,450	10,450			
		E/S Adams	1 5	Sewer .....at 960	4,800			1,500	1,375	1,625	1,250			
	3	(ditto)	2 1	Grading and Paving	745			300	225	225	200			
			2 1	Sidewalks and Driveways	58			58	45	50	50			
	4-5-6-7	(ditto)	2 4	Grading and Paving .....at 618	2,472			800	900	900	800			
			2 4	Sidewalks and Driveways 58	232			200	180	200	200			
				Market Value Dec. 30, 1921, after Improvements		4,500	13,000	13,308	13,175	13,450	12,950		12,500	

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SCHEDULE OF IMPROVEMENT ASSESSMENTS IN HOBOKEN, N. J., CONFIRMED DEC. 30, 1921, UNDER THE FOLLOWING RESOLUTIONS:

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City Block	Lots	Owner or Party to whom assessed	Resolution No. and Lots		Type of Improvement	Amount Assessment	Tax Valuation in 1921	Tax Valuation in 1922	Market Value of Land: Gaddis	Singer	Mayer	Morrison	Ryer	Area in Sq. Ft.	Remarks
121	26 to 28	HOBOKEN MANUFACTURERS' RAILROAD CO. W/S Grand St.			Market Value of Land before Improvements...				6,300	6,300	6,300	6,300			
			1	3	Sewer 960	2,880			900	825	975	900			
			2	3	Grading and Paving 618	1,854			600	675	675	600			
			2	3	Sidewalks and Driveways 58	174			150	135	150	120			
					Market Value Dec. 30, 1921, after Improvements	4,908	3,500	8,500	7,950	7,935	8,100	7,920		7,500	
	8 to 11	GEORGE D. BALDWIN E/S Adams St.			Market Value of Land before Improvements...				7,600	7,600	7,600	7,600			
			1	4	Sewer 960	3,840			1,200	1,100	1,300	1,200			
	8	(ditto)	2	1	Grading and Paving	618			200	225	225	200			
			2	1	Sidewalks and Driveways	58			50	45	50	40			
	9	(ditto)	2	1	Grading and Paving	618			200	225	225	200			
			2	1	Sidewalks and Driveways	84			50	45	50	40			
			2	1	Connections, Sewer and Water	204			50	50	45	50			
	10	(ditto)	2	1	Grading and Paving	618			200	225	225	200			
			2	1	Sidewalks and Driveways	84			50	45	50	40			
	11	(ditto)	2	1	Grading and Paving	618			200	225	225	200			
			2	1	Sidewalks and Driveways	84			50	45	50	40			
			2	1	Connections, Sewer and Water	204			50	50	45	50			
					Market Value Dec. 30, 1921, after Improvements		3,600	9,700	9,900	9,880	10,090	9,860		10,000	
	12 to 15	EBBECKE FURNITURE CO. E/S Adams St.			Market Value of Land before Improvements...				8,550	8,550	8,550	8,550			
			1	4	Sewer 960	3,840			1,200	1,100	1,300	1,000			
	12	(ditto)	2	1	Grading and Paving	618			200	225	225	200			
			2	1	Sidewalks and Driveways	74			50	45	50	40			
					Market Value Dec. 30, 1921, after Improvements		4,000	9,700							
	13 to 15		2	6	Grading and Paving 618	3,708			1,200	1,350	1,350	1,200			
	18 to 20		2	6	Sidewalks and Driveways 58	348			300	270	300	240			
	21	(ditto)	2		Grading and Paving	618			200	225	225	200			
			2		Sidewalks and Driveways	125			50	45	50	40			
					Market Value Dec. 30, 1921, after Improvements				11,750	11,810	12,050	11,470			
	18 to 21	(ditto) W/S Grand St.			Market Value of Land before Improvements...				9,450	9,450	9,450	9,450			
			1	4	Sewer 960	3,840			1,200	1,100	1,300	1,000			
	15	(ditto)	3	1	Grading and Paving	927			300	337	337	250			
			3	1	Sidewalks and Driveways	188			120	180	200	160			
	18	(ditto)	3	1	Grading and Paving	927			300	337	337	250			
			3	1	Sidewalks and Driveways	245			120	180	200	160			Area belonging
					Market Value Dec. 30, 1921, after Improvements		4,500	11,400	11,490	11,584	11,824	11,270		20,000	to Ebbecke.
	22	M. & W. WILSON W/S Grand St.			Market Value of Land before Improvements...				2,100	2,100	2,100	2,100			
			1	1	Sewer	960			300	275	325	250			
			2	1	Grading and Paving	618			200	225	225	200			
			2	1	Sidewalks and Driveways	178			50	45	50	40			
					Market Value Dec. 30, 1921, after Improvements		1,000	2,800	2,650	2,645	2,700	2,590		2,500	
122	6 to 8	HOBOKEN MANUFACTURERS' RAILROAD CO. E/S Grand St.			Market Value of Land before Improvements...				6,300	6,300	6,300	6,300			
			1	3	Sewer 960	2,880			900	825	975	750			
	6	(ditto)	2	1	Grading and Paving	618			200	225	225	200			
			2	1	Sidewalks and Driveways	58			50	45	50	40			

NOTE—The basic sewer assessment for each standard lot, 25' x 100', abutting on a sewer, is $960.00, except where there was an existing sewer, in which case the amount paid for the original sewer was deducted from the above base.

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City Block	Lots	Owner or Party to whom assessed	Resolution No. and Lots	Type of Improvement	Amount Assessment	Tax Valuation in 1921	Tax Valuation in 1922	Market Value of Land: Gaddis	Singer	Mayer	Morrison	Ryer	Area in Sq. Ft.	Remarks
122	7	HOBOKEN MANUFACTURERS RAILROAD CO.	2 1	Grading and Paving .....at 618	618			200	225	225	200			
			2 1	Sidewalks and Driveways 70	70			50	45	50	40			
	8	(ditto)	2 1	Grading and Paving .....at 618	618			200	225	225	200			
			2 1	Sidewalks and Driveways 85	85			50	45	50	40			
	25 to 28	(ditto)		Market Value of Land before Improvements...				8,400	8,400	8,400	8,400			
			1 4	Sewer .....at 960	3,840			1,200	1,100	1,300	1,000			
	25	(ditto)	3 1	Grading and Paving .....at 618	618			200	225	225	200			
			3 1	Sidewalks and Driveways 59	59			50	45	50	40			
	26	(ditto)	3 1	Grading and Paving .....at 618	618			200	225	225	200			
			3 1	Sidewalks and Driveways 68	68			50	45	50	40			
	27	(ditto)	3 1	Grading and Paving .....at 618	618			200	225	225	200			
			3 1	Sidewalks and Driveways 68	68			50	45	50	40			
	28	(ditto)	3 1	Grading and Paving .....at 618	618			200	225	225	200			
			3 1	Sidewalks and Driveways 59	59			50	45	50	40			
				Market Value Dec. 30, 1921, after Improvements		4,800	11,500	10,600	10,580	10,800	10,360		10,000	
	5 to 9	HOBOKEN MANUFACTURERS RAILROAD COMPANY E/S Clinton St.		Market Value of Land before Improvements...				10,500	10,500	10,500	10,500			
			1 5	Sewer .....at 960	4,800			1,500	1,375	1,625	1,250			
	5	(ditto)	3 1	Grading and Paving .....at 618	618			200	225	225	200			
			3 1	Sidewalks and Driveways 85	85			50	45	50	40			
	6	(ditto)	3 1	Grading and Paving .....at 618	618			200	225	225	200			
			3 1	Sidewalks and Driveways 120	120			50	45	50	40			
	7	(ditto)	3 1	Grading and Paving .....at 618	618			200	225	225	200			
			3 1	Sidewalks and Driveways 88	88			50	45	50	40			
	8	(ditto)	3 1	Grading and Paving .....at 618	618			200	225	225	200			
			3 1	Sidewalks and Driveways 88	88			50	45	50	40			
	9	(ditto)	3 1	Grading and Paving .....at 618	618			200	225	225	200			
			3 1	Sidewalks and Driveways 88	88			50	45	50	40			
				Market Value Dec. 30, 1921, after Improvements		6,500	14,900	13,250	13,225	13,500	12,950		12,500	
123	15	GEORGE SOBORG		Market Value of Land before Improvements...				3,150	3,150	3,150	3,150			
			1 1	Sewer .....at 960	960			300	275	325	250			
			3 1	Grading and Paving .....corner lot	1,545			500	562	562	450			
			3 1	Sidewalks and Driveways	247			170	225	250	200			
				Market Value Dec. 30, 1921, after Improvements		1,800	4,600	4,120	4,212	4,287	4,050		2,500	
	20 to 22	THE P. GRATALE TRUCKING CO. W/S Willow Ave.		Market Value of Land before Improvements...				12,000	12,000	12,000	12,000			
			1 3	Sewer .....at 896	2,688			....	411	487	....			
				Market Value Dec. 30, 1921, after Improvements		7,400	10,100	12,000	12,411	12,487	12,000		7,500	
	23 to 25	(ditto)		Market Value of Land before Improvements...				12,000	12,000	12,000	12,000			
			1 3	Sewer 1,024	3,072			000	411	487	000			
				Market Value Dec. 30, 1921, after Improvements		8,500	11,600	12,000	12,411	12,487	12,000		7,500	

NOTE—The basic sewer assessment for each standard lot, 25′ x 100′, abutting on a sewer, is $960.00, except where there was an existing sewer, in which case the amount paid for the original sewer was deducted from the above base.

SCHEDULE OF IMPROVEMENT ASSESSMENTS IN HOBOKEN, N. J., CONFIRMED DEC. 30, 1921, UNDER THE FOLLOWING RESOLUTIONS:

No. 1—Construction of the Seventh, Eleventh and Fifteenth Street Sewerage System.
No. 2—Grading, Paving and Improving Monroe Street, etc.
No. 3—Construction of Sewer and Appurtenances in Paterson Avenue, etc.
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No. 5—Paving, Grading and Improving Grand Street, etc.
No. 6—Construction of Sewers and Appurtenances in Newark Avenue.

City Block	Lots	Owner or Party to whom assessed	Resolution No. and Lots	Type of Improvement	Amount Assessment	Tax Valuation in 1921	Tax Valuation in 1922	Market Value of Land: Gaddis	Singer	Mayer	Morrison	Ryer	Area in Sq. Ft.	Remarks
123	26 to 28	HOBOKEN MANUFACTURERS RAILROAD CO.		Market Value of Land before Improvements...				12,000	12,000	12,000	12,000			
			1 3	Sewer .....at 960	2,880			0,000	411	487	0,000			
				Market Value Dec. 30, 1921, after Improvements		7,800	10,700	12,000	12,411	12,487	12,000		7,500	
128	1 to 32	N. Y. SWITCH & CROSSING CO. Bet. Jefferson & Madison		Market Value of Land before Improvements...				57,800	57,800	57,800	57,800			
			1 32	Sewer .....at 960	30,720			6,400	6,400	10,400	6,400			
	1	(ditto)	3 1	Grading and Paving .....at 927	927			300	337	337	125			
			3 1	Sidewalks and Driveways 188	188			120	180	200	180			
	32	(ditto)	3 1	Grading and Paving .....at 927	927			300	337	337	125			
			3 1	Sidewalks and Driveways 188	188			120	180	200	80			
				Market Value Dec. 30, 1921, after Improvements		39,400	72,400	65,400	65,234	69,274	64,710		80,000	
129	1	FROMMEL REALTY CO. E/S Jefferson (cor. 15th)		Market Value of Land before Improvements...				2,250	2,250	2,250	2,250			
			1 1	Sewer .....at 960	960			300	275	325	250			
				Market Value Dec. 30, 1921, after Improvements		1,400	3,500	2,550	2,525	2,575	2,500		2,500	
	3	JOHN KUDLICH		Market Value of Land before Improvements...				1,500	1,500	1,500	1,500			
			1 1	Sewer .....at 960	960			300	275	325	250			
			3 1	Grading and Paving 927	927			200	225	225	200			
			3 1	Sidewalks and Driveways 188	188			50	45	50	40			
				Market Value Dec. 30, 1921, after Improvements		800	1,800	2,050	2,045	2,100	1,990		2,500	
	11 & 12	(ditto)		Market Value of Land before Improvements...				3,000	3,000	3,000	3,000			
			1 2	Sewer .....at 960	1,920			600	550	650	500			
				Market Value Dec. 30, 1921, after Improvements		1,600	3,600	3,600	3,550	3,650	3,500		5,000	
	4 to 7	COLUMBIA TRUST COMPANY		Market Value of Land before Improvements...				6,000	6,000	6,000	6,000			
			1 4	Sewer .....at 960	3,840			1,200	1,100	1,300	1,000			
				Market Value Dec. 30, 1921, after Improvements		3,200	4,100	7,200	7,100	7,300	7,000		10,000	
	9 & 10	HOBOKEN REALTY CO.		Market Value of Land before Improvements...				3,000	3,000	3,000	3,000			
			1 2	Sewer .....at 960	1,920			600	550	650	500			
				Market Value Dec. 30, 1921, after Improvements		1,600	3,600	3,600	3,550	3,650	3,500		5,000	
	17 to 32	THOMAS & J. M. RAE (32) W/S Adams St.		Market Value of Land before Improvements...				24,000	24,000	24,000	24,000			
			1 16	Sewer .....at 960	15,360			3,200	3,200	5,200	3,000			
			3 1	Grading and Paving 927	927			300	337	337	250			
			3 1	Sidewalks and Driveways 244	244			120	180	200	80			
				Market Value Dec. 30, 1921, after Improvements		14,400	31,000	27,620	27,717	29,737	27,330		40,000	
130	1 to 5	GEORGE W. TRAVERS CO.		Market Value of Land before Improvements...				8,250	8,250	8,250	8,250			
			1 5	Sewer .....at 960	4,800			1,500	1,000	1,625	1,250			
			3 1	Grading and Paving	927			300	337	337	250			
			3 1	Sidewalks and Driveways	188			120	180	200	160			
				Market Value Dec. 30, 1921, after Improvements				10,170	9,767	10,412	9,910		12,500	
	9 to 16	HOBOKEN LAND & IMPROVEMENT CO. E/S Adams St.		Market Value of Land before Improvements...				20,750	20,750	20,750	20,750			
			1 8	Sewer .....at 960	7,680			2,400	2,600	2,600	2,000			
				Market Value Dec. 30, 1921, after Improvements		7,200	14,900	23,150	22,350	23,350	22,750		20,000	
	17 to 20	HOBOKEN MANUFACTURERS' RAILROAD CO.		Market Value of Land before Improvements...				7,650	7,650	7,650	7,650			
			1 4	Sewer 960	3,840			1,200	800	1,300	1,000			
				Market Value Dec. 30, 1921, after Improvements		2,700	6,600	8,850	8,450	8,950	8,650		10,000	
	21 to 24	FROMMEL REALTY CO. (Frommel Realty & Investment Company, appellant)		Market Value of Land before Improvements...				6,800	6,800	6,800	6,800			
			1 4	Sewer 960	3,840			1,200	800	1,300	1,000			
				Market Value Dec. 30, 1921, after Improvements		2,400	6,300	8,000	7,600	8,100	7,800		10,000	
	25 to 27	JOHN CABOT W/S Grand St.		Market Value of Land before Improvements...				5,100	5,100	5,100	5,100			
			1 3	Sewer 960	2,880			900	600	975	750			
				Market Value Dec. 30, 1921, after Improvements		1,800	4,700	6,000	5,700	6,075	5,850		7,500	
	28 to 32	GEORGE W. TRAVERS CO.		Market Value of Land before Improvements...				9,350	9,350	9,350	9,350			
	32	(ditto)	1 5	Sewer 960	4,800			1,000	1,000	1,625	1,000			
			3 1	Grading and Paving 927	927			300	337	337	250			
			3 1	Sidewalks and Driveways 288	288			120	180	200	120			
				Market Value Dec. 30, 1921, after Improvements		4,000	10,000	10,770	10,867	11,512	10,720		12,500	

NOTE—The basic sewer assessment for each standard lot, 25' x 100', abutting on a sewer, is $960.00, except where there was an existing sewer, in which case the amount paid for the original sewer was deducted from the above base.

SCHEDULE OF IMPROVEMENT ASSESSMENTS IN HOBOKEN, N. J., CONFIRMED DEC. 30, 1921, UNDER THE FOLLOWING RESOLUTIONS:

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No. 6—Construction of Sewers and Appurtenances in Newark Avenue.

City Block	Lots	Owner or Party to whom assessed	Resolution No. and Lots	Type of Improvement	Amount Assessment	Tax Valuation in 1921	Tax Valuation in 1922	Market Value of Land: Gaddis	Singer	Mayer	Morrison	Ryer	Area in Sq. Ft.	Remarks
137	1-2	LOUIS MAYER E/S Jefferson St.	1 2	Market Value of Land before Improvements...				3,750	3,750	3,750	3,750			
				Sewer 960	1,920			400	400	650	400			
				Market Value Dec. 30, 1921, after Improvements		2,000	5,800	4,150	4,150	4,400	4,150		5,000	
	5 to 8	(ditto)		Market Value of Land before Improvements...				6,000	6,000	6,000	6,000			
			1 4	Sewer 960	3,840			800	800	1,300	800			
				Market Value Dec. 30, 1921, after Improvements		4,000	7,900	6,800	6,800	7,300	6,800		10,000	
	9 to 14	N. Y. STATE REALTY & TERMINAL CO.		Market Value of Land before Improvements...				10,200			9,000	10,500		
			1 6	Sewer .....at 960	5,760			900			1,500	1,800		
				Market Value Dec. 30, 1921, after Improvements		6,000	11,800	11,100			10,500	12,300	15,000	
	15	N. J. JUNCTION RAILROAD CO.		Market Value of Land before Improvements...				1,700			1,700	1,700		
			1 1	Sewer .....at 960	960			000			000	000		Part right
				Market Value Dec. 30, 1921, after Improvements		STATE TAX		1,700			1,700	1,700	2,500	of way.
	18 to 24	(ditto) W/S Adams St.		Market Value of Land before Improvements...				11,940			10,500	12,250		
			1 7	Sewer .....at 960	6,720			1,050			1,750	2,100		
				Market Value Dec. 30, 1921, after Improvements		7,500	14,200	12,990			12,250	14,350	17,500	
	25 to 32	SYLVESTER J. EASTWOOD		Market Value of Land before Improvements...				12,750	12,750	12,750	12,750			
			1 8	Sewer 960	7,680			1,600	1,600	2,600	1,600			
				Market Value Dec. 30, 1921, after Improvements		8,500	16,200	14,350	14,350	15,350	14,350		20,000	
138	1 to 11	LAWSON & MacMURRAY		Market Value of Land before Improvements...				18,400	18,400	18,400	18,400			
			1 11	Sewer 960	10,560			2,200	2,200	3,575	2,200			
				Market Value Dec. 30, 1921, after Improvements		14,500	25,500	20,600	20,600	21,975	20,600		27,500	
	18	HOBOKEN LAND & IMPROVEMENT CO.		Market Value of Land before Improvements...				242	242	242	242			
			1 1	Sewer .....at 62	62			10	20	20	10			
				Market Value Dec. 30, 1921, after Improvements		400	500	252	262	262	252		417	
	18	N. J. JUNCTION RAILROAD CO.		Market Value of Land before Improvements...				1,458			1,458	1,458		
			1 1	Sewer .....at 897	897			200			200	249		
				Market Value Dec. 30, 1921, after Improvements		1,000	2,000	1,658			1,658	1,707	2,083	
	12 to 15	N. Y. STATE REALTY & TERMINAL CO. E/S Adams St.		Market Value of Land before Improvements...				6,800			6,400	7,000		
			1 4	Sewer .....at 960	3,840			800			800	1,200		
				Market Value Dec. 30, 1921, after Improvements		3,000	6,900	7,600			7,200	8,200	10,000	
	19 to 20	CORNELIA B. SANFORD W/S Grand St.		Market Value of Land before Improvements...				3,400	3,400	3,400	3,400			
			1 2	Sewer 960	1,920			400	400	650	400			
				Market Value Dec. 30, 1921, after Improvements		2,400	4,300	3,800	3,800	4,050	3,800		5,000	
	21 to 32	LAWSON & MacMURRAY E/S Grand St.		Market Value of Land before Improvements...				20,050	20,050	20,050	20,050			
			1 12	Sewer .....at 960	11,520			2,400	2,400	3,900	2,400			
				Market Value Dec. 30, 1921, after Improvements		15,800	27,300	22,450	22,450	23,950	22,450		3,000	
143	2 to 10	N. Y. STATE REALTY & TERMINAL CO. E/S Jefferson St.		Market Value of Land before Improvements...				15,300			15,300			
			1 9	Sewer 960	8,640			000			000			Part of freight
				Market Value Dec. 30, 1921, after Improvements		STATE TAX		15,300			15,300		22,500	yard.
	12 to 20	(ditto)		Market Value of Land before Improvements...				15,300			15,300			
			1 9	Sewer 960	8,640			000			000			
				Market Value Dec. 30, 1921, after Improvements				15,300			15,300		22,500	(ditto)
144	3 to 11	(ditto)	1 9	Sewer 960	8,640			15,300			15,300			
				Market Value Dec. 30, 1921, after Improvements				15,300			15,300		22,500	(ditto)
	13 to 20	(ditto)	1 8	Sewer 960	7,680			13,600			13,600			
				Market Value Dec. 30, 1921, after Improvements				13,600			13,600		20,000	(ditto)

NOTE—The basic sewer assessment for each standard lot, 25' x 100', abutting on a sewer, is $960.00, except where there was an existing sewer, in which case the amount paid for the original sewer was deducted from the above base.

SCHEDULE OF IMPROVEMENT ASSESSMENTS IN HOBOKEN, N. J., CONFIRMED DEC. 30, 1921, UNDER THE FOLLOWING RESOLUTIONS:

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City Block	Lots	Owner or Party to whom assessed	Resolution No. and Lots	Type of Improvement	Amount Assessment	Tax Valuation in 1921	Tax Valuation in 1922	Market Value of Land: Gaddis	Singer	Mayer	Morrison	Ryer	Area in Sq. Ft.	Remarks
144	12	N. Y. STATE REALTY & TERMINAL CO.		Market Value of Land before Improvements...				2,346			2,346			
			1	Sewer .....at 1,689	1,689			000			000			Part of freight
				Market Value Dec. 30, 1921, after Improvements				2,346			2,346		3,450	yard.
127	1	N. J. JUNCTION RAILROAD		Market Value of Land before Improvements...				680			680	1,116		
			1 1	Sewer .....at 460	460			000			000	144		
				Market Value Dec. 30, 1921, after Improvements				680			680	1,260	1,000	
	2	(ditto)		Market Value of Land before Improvements...				787			787	787		
			1 1	Sewer .....at 422	422			000			000	135		
				Market Value Dec. 30, 1921, after Improvements				787			787	922	1,225	
	3	(ditto)		Market Value of Land before Improvements...				743			743	743		
			1 1	Sewer .....at 388	388			000			000	127		
				Market Value Dec. 30, 1921, after Improvements				743			743	870	1,062	
	4	(ditto)		Market Value of Land before Improvements...				690			690	690		
			1 1	Sewer .....at 359	359			000			000	117		
				Market Value Dec. 30, 1921, after Improvements				690			690	807	987	
	5	(ditto)		Market Value of Land before Improvements...				638			638	638		
			1 1	Sewer .....at 330	330			000			000	109		
				Market Value Dec. 30, 1921, after Improvements				638			638	847	912	
	6	(ditto)		Market Value of Land before Improvements...				585			585	585		
			1 1	Sewer .....at 302	302			00			00	100		
				Market Value Dec. 30, 1921, after Improvements				585			585	685	837	
	7	(ditto)		Market Value of Land before Improvements...				533			533	533		
			1 1	Sewer .....at 278	278			00			00	91		
				Market Value Dec. 30, 1921, after Improvements				533			533	624	762	
	8	(ditto)		Market Value of Land before Improvements...				480			480	480		
			1 1	Sewer .....at 253	253			00			00	82		
				Market Value Dec. 30, 1921, after Improvements				480			480	562	687	
	9	(ditto)		Market Value of Land before Improvements...				428			428	428		
			1 1	Sewer .....at 220	220			00			00	73		
				Market Value Dec. 30, 1921, after Improvements				428			428	501	612	
	10	(ditto)		Market Value of Land before Improvements...				375			375	375		
			1 1	Sewer .....at 172	172			000			000	64		
				Market Value Dec. 30, 1921, after Improvements				375			375	439	537	
	11	(ditto)		Market Value of Land before Improvements...				1,015			1,015	1,015		
			1 1	Sewer .....at 374	374			000			000	174		
				Market Value Dec. 30, 1921, after Improvements				1,015			1,015	1,189	1,450	
136	1	N. Y. SWITCH & CROSSING COMPANY E/S Madison		Market Value of Land before Improvements...				1,250	1,250	1,250	1,250			
			1	Sewer .....at 800	800			200	200	325	200			
				Market Value Dec. 30, 1921, after Improvements				1,450	1,450	1,575	1,450		2,500	
	2	(ditto)		Market Value of Land before Improvements...				1,250	1,250	1,250	1,250			
			1 1	Sewer .....at 750	750			175	200	325	175			
				Market Value Dec. 30, 1921, after Improvements				1,425	1,450	1,575	1,425		2,500	
	5 to 7 8 to 15	N. J. JUNCTION RAILROAD		Market Value of Land before Improvements...				8,187			8,187			
			1 11	Sewer .....average at 240	2,639			000			000			
				Market Value Dec. 30, 1921, after Improvements				8,187			8,187		16,375	
	18 to 23	(ditto)		Market Value of Land before Improvements...				7,500			7,500			
			1 6	Sewer .....at 520	3,122			000			000			
				Market Value Dec. 30, 1921, after Improvements				7,500			7,500		15,000	

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City Block	Lots	Owner or Party to whom assessed	Resolution No. and Lots	Type of Improvement	Amount Assessment	Tax Valuation in 1921	Tax Valuation in 1922	Market Value of Land: Gaddis	Singer	Mayer	Morrison	Ryer	Area in Sq. Ft.	Remarks
136	24	CARL A. BURHORN		Market Value of Land before Improvements...				1,250	1,250	1,250	1,250			
		W/S Jefferson	1 1	Sewer 960	960			200	200	325	200			
				Market Value Dec. 30, 1921, after Improvements		1,000	2,000	1,450	1,450	1,575	1,450		2,500	
136	25	CLARENCE H. McQUEEN		Market Value of Land before Improvements...				1,250	1,250	1,250	1,250			
		W/S Jefferson	1 1	Sewer 960	960			200	200	325	200			
				Market Value Dec. 30, 1921, after Improvements		1,000	2,000	1,450	1,450	1,575	1,450		2,500	
	26	(ditto)		Market Value of Land before Improvements...				1,250	1,250	1,250	1,250			
			1 1	Sewer 960	960			200	200	325	200			
				Market Value Dec. 30, 1921, after Improvements		1,000	2,000	1,450	1,450	1,575	1,450		2,500	
	32	FROMMEL REALTY CO.		Market Value of Land before Improvements...				1,875	1,875	1,875	1,875			
		(Frommel Realty & Investment Company, appellant)	1 1	Sewer 960	960			200	200	325	200			
				Market Value Dec. 30, 1921, after Improvements		2,200	3,200							
142	1 A	N. J. JUNCTION RAILROAD	1	Sewer	1,110									
				Market Value Dec. 30, 1921, after Improvements		.....	.....	Part of freight yard					2,615	
	1	(ditto)		Market Value of Land before Improvements...				Full lot 25′ x 100′ = $1,700						
			1	Sewer	1,011									
				Market Value Dec. 30, 1921, after Improvements		.....	.....		(ditto)				2,376	
	2	(ditto)	1	Sewer	912									
				Market Value Dec. 30, 1921, after Improvements		.....	.....		(ditto)				2,115	
	3	(ditto)	1	Sewer	810									
				Market Value Dec. 30, 1921, after Improvements		.....	.....		(ditto)				1,855	
	4	(ditto)	1	Sewer	710									
				Market Value Dec. 30, 1921, after Improvements		.....	.....		(ditto)				1,600	
	5	(ditto)	1	Sewer	614									
				Market Value Dec. 30, 1921, after Improvements		.....	.....		(ditto)				1,350	
	6	(ditto)	1	Sewer	518									
				Market Value Dec. 30, 1921, after Improvements		.....	.....		(ditto)				1,112	
	7	(ditto)	1	Sewer	427									
				Market Value Dec. 30, 1921, after Improvements		.....	.....		(ditto)				898	
	8	(ditto)	1	Sewer	230									
				Market Value Dec. 30, 1921, after Improvements		.....	.....		(ditto)				478	
131	1 to 9	JOEL H. WOODMAN		Market Value of Land before Improvements...				16,150	16,150	16,150	16,150			
	1		1 9	Sewer 960	8,640			1,800	1,800	2,925	1,800			
		E/S Grand St.	3 1	Grading and Paving 927	927			300	337	337	250			
			3 1	Sidewalks and Driveways 188	188			120	180	200	160			
	23 to 32	(ditto)		Market Value of Land before Improvements...				19,950	19,950	19,950	19,950			
			1 10	Sewer 960	9,600			2,000	2,750	3,250	2,000			
			3 1	Grading and Paving 927	927			300	337	337	250			
			3 1	Sidewalks and Driveways 260	260			120	180	200	160			
				Market Value Dec. 30, 1921, after Improvements		7,400	18,200	40,740	41,684	43,349	40,720		47,500	
	17 to 22	HOBOKEN LAND & IMPROVEMENT CO.		Market Value of Land before Improvements...				12,350	12,350	12,350	12,350			
			1 6	Sewer 960	5,760			1,800	1,650	1,950	1,500			
				Market Value Dec. 30, 1921, after Improvements		4,200	10,000	14,150	14,000	14,300	13,850		15,000	

NOTE—The basic sewer assessment for each standard lot, 25′ x 100′, abutting on a sewer, is $960.00, except where there was an existing sewer, in which case the amount paid for the original sewer was deducted from the above base.

SCHEDULE OF IMPROVEMENT ASSESSMENTS IN HOBOKEN, N. J., CONFIRMED DEC. 30, 1921, UNDER THE FOLLOWING RESOLUTIONS:

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No. 6—Construction of Sewers and Appurtenances in Newark Avenue.

City Block	Lots	Owner or Party to whom assessed	Resolution No. and Lots	Type of Improvement	Amount Assessment	Tax Valuation in 1921	Tax Valuation in 1922	Market Value of Land: Gaddis	Singer	Mayer	Morrison	Ryer	Area in Sq. Ft.	Remarks
133	3	CARMINE HASSETT E/S Clinton St.	1	Market Value of Land before Improvements...				2,000	2,000	2,000	2,000			
				Sewer	960			300	275	325	250			
				Market Value Dec. 30, 1921, after Improvements		800	1,800	2,300	2,275	2,325	2,250		2,500	
	6 to 12	J. GRIEF & JOSEPH BARIS (Isidor Grief & Joseph Baris, appellants) E/S Clinton St.	1 7	Market Value of Land before Improvements...				14,000	14,000	14,000	14,000			
				Sewer	960 6,720			2,100	1,925	2,275	1,750			
				Market Value Dec. 30, 1921, after Improvements		5,600	12,300	16,100	15,925	16,275	15,750		17,500	
134	17 to 30	ELEVATOR SUPPLY COMPANY	1 14	Market Value of Land before Improvements...				45,000	45,000	45,000	45,000			
				Sewer	960 12,672			1,400	3,850	4,550	1,400			
				Market Value Dec. 30, 1921, after Improvements		36,750	49,250	46,400	48,850	49,550	46,400		35,000	
140	1 to 32	LAWSON & MacMURRAY	1 32	Market Value of Land before Improvements...				59,200	59,200	59,200	59,200			
				Sewer	960 28,800			6,400	8,800	10,400	6,400			
				Market Value Dec. 30, 1921, after Improvements		37,400	66,200	65,600	68,000	69,600	65,600		80,000	
141	1 to 8	HOBOKEN LAND & IMPROVEMENT COMPANY	1 8	Market Value of Land before Improvements...				16,000	16,000	16,000	16,000			
				Sewer	960 7,680			2,400	2,200	2,600	2,000			
				Market Value Dec. 30, 1921, after Improvements		9,700	19,200	18,400	18,200	18,600	18,000		20,000	
	12 to 15	(ditto)	1 4	Market Value of Land before Improvements...				8,000	8,000	8,000	8,000			
				Sewer	960 3,840			1,200	1,105	1,300	1,000			
				Market Value Dec. 30, 1921, after Improvements		4,900	8,900	9,200	9,105	9,300	9,000		10,000	
256	1	CONSUMERS ICE CO. W/S Park Ave.	1 219 ft.	Market Value of Land before Improvements...				29,400	29,400	29,400	29,400			
				Sewer	660 5,787			1,000	1,805	1,950	1,000			
				Market Value Dec. 30, 1921, after Improvements		23,000	28,400	30,400	31,205	31,350	30,400		17,750	
	3	HOBOKEN LAND & IMPROVEMENT COMPANY	1 118 ft.	Market Value of Land before Improvements...				13,600	13,600	13,600	13,600			
				Sewer	1,867			000	800	1,075	000			
				Market Value Dec. 30, 1921, after Improvements		12,400	14,300	13,600	14,400	14,675	13,600		9,700	
145	2 & 3	N. J. JUNCTION RAILROAD	1 2	Market Value of Land before Improvements...				3,400			3,400	3,400		
				Sewer	960 1,728			000			000	000		
				Market Value Dec. 30, 1921, after Improvements				3,400			3,400	3,400	5,000	
	4 to 6	N. Y. STATE REALTY & TERMINAL CO.	1 3	Market Value of Land before Improvements...				5,100			5,100	5,100		
				Sewer	960 2,880			000			000	000		
				Market Value Dec. 30, 1921, after Improvements				5,100			5,100	5,100	7,500	
	7 & 8	LEHIGH COAL & SUPPLY CO.	1 2	Market Value of Land before Improvements...				3,400	3,400	3,400	3,400			
				Sewer	645 1,290			200	400	650	200			
				Market Value Dec. 30, 1921, after Improvements		1,600	3,500	3,600	3,800	4,050	3,600		5,000	
	9	(ditto) (Owned by N. Y. State Realty & Terminal Co.)	1 1	Market Value of Land before Improvements...				2,550			2,550			
				Sewer	1,440 1,440			000			000			
				Market Value Dec. 30, 1921, after Improvements				2,550			2,550		3,750	
	10	N. Y. STATE REALTY & TERMINAL CO.	1 1	Market Value of Land before Improvements...				2,175			2,175			
				Sewer	1,200 1,200			000			000			
				Market Value Dec. 30, 1921, after Improvements				2,175			2,175		3,125	
	11	(ditto)	1 1	Market Value of Land before Improvements...				1,275			1,275			
				Sewer	960 960			000			000			
				Market Value Dec. 30, 1921, after Improvements				1,275			1,275		1,875	
	9	N. Y. STATE REALTY & TERMINAL CO.	1 1	Market Value of Land before Improvements...				457			457			
				Sewer	316 316			00			00			
				Market Value Dec. 30, 1921, after Improvements				457			457		625	
	17 & 18	LEHIGH COAL & SUPPLY CO.	1 2	Market Value of Land before Improvements...				3,600	3,600	3,600	3,600			
				Sewer	960 1,920			200	400	650	200			
				Market Value Dec. 30, 1921, after Improvements		3,100	5,100	3,800	4,000	4,250	3,800		5,000	

NOTE—The basic sewer assessment for each standard lot, 25' x 100', abutting on a sewer, is $960.00, except where there was an existing sewer, in which case the amount paid for the original sewer was deducted from the above base.

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No. 6—Construction of Sewers and Appurtenances in Newark Avenue.

City Block	Lots	Owner or Party to whom assessed	Resolution No. and Lots	Type of Improvement	Amount Assessment	Tax Valuation in 1921	Tax Valuation in 1922	Market Value of Land: Gaddis	Singer	Mayer	Morrison	Ryer	Area in Sq. Ft.	Remarks
145	19	NEW YORK STATE REALTY AND TERMINAL CO.	1 1	Market Value of Land before Improvements...				1,800			1,800			
				Sewer .....at 960	960			000			000			
				Market Value Dec. 30, 1921, after Improvements				1,800			1,800		2,500	
	20	(ditto)	1 1	Market Value of Land before Improvements...				1,800			1,800			
				Sewer .....at 960	960			000			000			
				Market Value Dec. 30, 1921, after Improvements				1,800			1,800		2,500	
	21 to 23	N. J. JUNCTION R. R. CO.	1 3	Market Value of Land before Improvements...				5,400			5,400			
				Sewer .....at 896	2,608			00			00			
				Market Value Dec. 30, 1921, after Improvements				5,400			5,400		7,500	
146	1	N. J. JUNCTION RAILROAD CO.	1 4	Market Value of Land before Improvements...				7,600			7,600			
				Sewer .....at 384	1,536			00			000			
				Market Value Dec. 30, 1921, after Improvements				7,600			7,600		10,000	
	3	LEHIGH COAL & SUPPLY	1 1	Market Value of Land before Improvements...				800	800	800	800			
				Sewer .....at 806	806			100	100	100	100		Irreg-	
				Market Value Dec. 30, 1921, after Improvements		1,100	1,900	900	900	900	900		ular	
125	3	HOBOKEN LAND & IMPROVEMENT CO.	1 6	Market Value of Land before Improvements...				21,000	21,000	21,000	21,000			
				Sewer .....at 960	5,702			900	825	1,000	750			Old sewer one-
				Market Value Dec. 30, 1921, after Improvements		18,900	24,600	21,900	21,825	22,000	21,750		14,850	half benefit.
	4	HOBOKEN MANUFACTURERS RAIL-ROAD CO.	1 55′ front	Market Value of Land before Improvements...				7,000	7,000	7,000	7,000			
				Sewer	1,741			200	275	325	200			
				Market Value Dec. 30, 1921, after Improvements				7,200	7,275	7,325	7,200		4,550	
	7	THOMAS HENRY	1 70′ front	Market Value of Land before Improvements...				9,000	9,000	9,000	9,000			
				Sewer	2,059			200	275	325	200			
				Market Value Dec. 30, 1921, after Improvements		6,200	8,300	9,200	9,275	9,325	9,200		5,800	
	9	HOBOKEN LAND & IMPROVEMENT COMPANY	1 180′ front	Market Value of Land before Improvements...				24,000	24,000	24,000	24,000			
				Sewer	5,702			600	825	975	600			
				Market Value Dec. 30, 1921, after Improvements		17,000	22,700	24,600	24,825	24,975	24,600		14,900	
	8	HOBOKEN MANUFACTURERS RAIL-ROAD CO.	1 55′ front	Market Value of Land before Improvements...				7,500	7,500	7,500	7,500			
				Sewer	1,741			300	275	325	250			
				Market Value Dec. 30, 1921, after Improvements		2,300	4,000	7,800	7,775	7,825	7,750		4,500	
126	2 A	(ditto) N/S Park Ave.	1 35′ front	Market Value of Land before Improvements...				5,000	5,000	5,000	5,000			
				Sewer	1,344			150	200	265	125			
				Market Value Dec. 30, 1921, after Improvements				5,150	5,200	5,265	5,125		2,900	One-half benefit.
19	6	HARRIS GREENBERG N/S Newark	6 1	Market Value of Land before Improvements...				2,040	2,040	2,040	2,040			
				Sewer .....at 290	290			160	160	160	160			
				Market Value Dec. 30, 1921, after Improvements		1,900	2,200	2,200	2,200	2,200	2,200		2,040	
	7	(ditto)	6 1	Market Value of Land before Improvements...				2,360	2,360	2,360	2,360			
				Sewer .....at 330	330			189	189	189	189			
				Market Value Dec. 30, 1921, after Improvements		2,000	2,300	2,549	2,549	2,549	2,549		2,360	
2	34	DAVIS BESSERGLICH	6 1	Market Value of Land before Improvements...				6,714	6,714	6,714	6,714			
				Sewer .....at 686	686			395	395	395	395			
				Market Value Dec. 30, 1921, after Improvements		12,000	12,700	7,109	7,109	7,109	7,109		4,940	
	33	JOHN I. WELLER S/S Newark St.	6 1	Market Value of Land before Improvements...				5,400	5,400	5,400	5,400			
				Sewer .....at 700	700			400	400	400	400			
				Market Value Dec. 30, 1921, after Improvements				5,800	5,800	5,800	5,800		5,000	
	32	(ditto)	6 1	Market Value of Land before Improvements...				2,700	2,700	2,700	2,700			
				Sewer .....at 350	350			200	200	200	200			
				Market Value Dec. 30, 1921, after Improvements				2,900	2,900	2,900	2,900		2,500	

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City Block	Lots	Owner or Party to whom assessed	Resolution No. and Lots	Type of Improvement	Amount Assessment	Tax Valuation in 1921	Tax Valuation in 1922	Market Value of Land: Gaddis	Singer	Mayer	Morrison	Ryer	Area in Sq. Ft.	Remarks
2	31	JOHN I. WELLER	6 1	Market Value of Land before Improvements...				2,470	2,470	2,470	2,470			
				Sewer 350	350			183	183	183	183			
				Market Value Dec. 30, 1921, after Improvements		8,400	9,800	2,653	2,653	2,653	2,653		2,290	
	27	BENOIST TAKERIAN S/S Newark St.	6 1	Market Value of Land before Improvements...				2,390	2,390	2,390	2,390			
				Sewer 309	309			178	178	178	178			
				Market Value Dec. 30, 1921, after Improvements				2,568	2,568	2,568	2,568		2,220	
	26	(ditto)	6 1	Market Value of Land before Improvements...				2,330	2,330	2,330	2,330			
				Sewer 304	304			175	175	175	175			
				Market Value Dec. 30, 1921, after Improvements		6,300	7,200	2,505	2,505	2,505	2,505		2,180	
	25	(ditto)	6 1	Market Value of Land before Improvements...				2,330	2,330	2,330	2,330			
				Sewer 304	304			175	175	175	175			
				Market Value Dec. 30, 1921, after Improvements		3,200	3,200	2,505	2,505	2,505	2,505		2,180	
	20	DAVID BESSERGLICK	6 1	Market Value of Land before Improvements...				2,440	2,440	2,440	2,440			
				Sewer 314	314			181	181	181	181			
				Market Value Dec. 30, 1921, after Improvements		2,000	2,300	2,621	2,621	2,621	2,621		2,260	
	38	MAX LEHRMAN S/S Newark St.	6 1	Market Value of Land before Improvements...				3,000	3,000	3,000	3,000			
				Sewer 300	300			172	172	172	172			
				Market Value Dec. 30, 1921, after Improvements				3,172	3,172	3,172	3,172		2,150	
	37	(ditto)	6 1	Market Value of Land before Improvements...				3,000	3,000	3,000	3,000			
				Sewer 300	300			172	172	172	172			
				Market Value Dec. 30, 1921, after Improvements		3,800	4,400	3,172	3,172	3,172	3,172		2,150	
	35	MATHEW WRIGHT	6 1	Market Value of Land before Improvements...				3,240	3,240	3,240	3,240			
				Sewer 325	325			186	186	186	186			
				Market Value Dec. 30, 1921, after Improvements		1,600	1,900	3,426	3,426	3,426	3,426		2,320	
	34	DAVID J. WRIGHT	6 1	Market Value of Land before Improvements...				3,000	3,000	3,000	3,000			
				Sewer 300	300			172	172	172	172			
				Market Value Dec. 30, 1921, after Improvements		1,600	1,900	3,172	3,172	3,172	3,172		2,150	
	33	(ditto)	6 1	Market Value of Land before Improvements...				4,200	4,200	4,200	4,200			
				Sewer 300	300			240	240	240	240			
				Market Value Dec. 30, 1921, after Improvements		1,500	1,800	4,440	4,440	4,440	4,440		3,000	
	32	MATHEW WRIGHT	6 1	Market Value of Land before Improvements...				3,050	3,050	3,050	3,050			
				Sewer 305	305			175	175	175	175			
				Market Value Dec. 30, 1921, after Improvements				3,225	3,225	3,225	3,225		2,180	
	31	(ditto)	6 1	Market Value of Land before Improvements...				3,050	3,050	3,050	3,050			
				Sewer 305	305			175	175	175	175			
				Market Value Dec. 30, 1921, after Improvements		2,900	3,500	3,225	3,225	3,225	3,225		2,180	
	25	PUBLIC SERVICE RAILROAD	6 1	Market Value of Land before Improvements...				4,350	4,350	4,350	4,350			
				Sewer 433	433			249	249	249	249			
				Market Value Dec. 30, 1921, after Improvements		2,500	2,900	4,599	4,599	4,599	4,599		3,100	
	24	UNION IRON WORKS	6 1	Market Value of Land before Improvements...				3,460	3,460	3,460	3,460			
				Sewer 469	469			277	277	277	277			
				Market Value Dec. 30, 1921, after Improvements		2,700	3,200	3,737	3,737	3,737	3,737		3,460	
	23	(ditto)	6 1	Market Value of Land before Improvements...				2,150	2,150	2,150	2,150			
				Sewer 300	300			172	172	172	172			
				Market Value Dec. 30, 1921, after Improvements				2,322	2,322	2,322	2,322		2,150	
	22	(ditto)	6 1	Market Value of Land before Improvements...				2,150	2,150	2,150	2,150			
				Sewer 300	300			172	172	172	172			
				Market Value Dec. 30, 1921, after Improvements		2,300	2,900	2,322	2,322	2,322	2,322		2,150	

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City Block	Lots	Owner or Party to whom assessed	Resolution No. and Lots	Type of Improvement	Amount Assessment	Tax Valuation in 1921	Tax Valuation in 1922	Market Value of Land: Gaddis	Singer	Mayer	Morrison	Ryer	Area in Sq. Ft.	Remarks
3	21	UNION IRON WORKS	6 1	Market Value of Land before Improvements...				2,150	2,150	2,150	2,150			
				Sewer .....at 300	300			172	172	172	172			
				Market Value Dec. 30, 1921, after Improvements				2,322	2,322	2,322	2,322		2,150	
	20	(ditto)	6 1	Market Value of Land before Improvements...				2,150	2,150	2,150	2,150			
				Sewer .....at 300	300			172	172	172	172			
				Market Value Dec. 30, 1921, after Improvements		2,300	2,900	2,322	2,322	2,322	2,322		2,150	
	19	(ditto)	6 1	Market Value of Land before Improvements...				2,150	2,150	2,150	2,150			
				Sewer .....at 300	300			172	172	172	172			
				Market Value Dec. 30, 1921, after Improvements				2,322	2,322	2,322	2,322		2,150	
	18	(ditto)	6 1	Market Value of Land before Improvements...				6,450	6,450	6,450	6,450			
				Sewer .....at 900	900			515	515	515	515			
				Market Value Dec. 30, 1921, after Improvements		4,600	5,800	6,965	6,965	6,965	6,965		6,450	
	17	(ditto)	6 1	Market Value of Land before Improvements...				2,150	2,150	2,150	2,150			
				Sewer .....at 300	300			172	172	172	172			
				Market Value Dec. 30, 1921, after Improvements				2,322	2,322	2,322	2,322		2,150	
	16	(ditto)	6 1	Market Value of Land before Improvements...				2,150	2,150	2,150	2,150			
				Sewer .....at 300	300			172	172	172	172			
				Market Value Dec. 30, 1921, after Improvements		2,300	2,900	2,322	2,322	2,322	2,322		2,150	
	11	(ditto)	6 1	Market Value of Land before Improvements...				2,150	2,150	2,150	2,150			
				Sewer .....at 300	300			172	172	172	172			
				Market Value Dec. 30, 1921, after Improvements		1,200	2,300	2,322	2,322	2,322	2,322		2,150	
3	10	N. J. JUNCTION RAILROAD COMPANY	6 1	Market Value of Land before Improvements...				2,150			2,150	1,548		
				Sewer .....at 300	300			172			160	000		
				Market Value Dec. 30, 1921, after Improvements				2,322			2,310	1,548	2,150	
	9	(ditto)	6 1	Market Value of Land before Improvements...				2,150			2,150	1,548		
				Sewer .....at 300	300			172			172	000		
				Market Value Dec. 30, 1921, after Improvements		2,300	2,900	2,322			2,322	1,548	2,150	
8	6	MATHEW WRIGHT	6 1	Market Value of Land before Improvements...				1,716	1,716	1,716	1,716			
				Sewer .....at 157	157			180	180	180	180			
				Market Value Dec. 30, 1921, after Improvements		1,400	1,600	1,896	1,896	1,896	1,896		2,270	
	5	(ditto)	6 1	Market Value of Land before Improvements...				2,200	2,200	2,200	2,200			
				Sewer .....at 177	177			204	204	204	204			
				Market Value Dec. 30, 1921, after Improvements		1,400	1,600	2,204	2,204	2,204	2,204		2,550	
	4	UNION IRON WORKS	6 1	Market Value of Land before Improvements...				2,265	2,265	2,265	2,265			
				Sewer .....at 197	197			228	228	228	228			
				Market Value Dec. 30, 1921, after Improvements				2,493	2,493	2,493	2,493		2,840	
	3	(ditto)	6 1	Market Value of Land before Improvements...				2,525	2,525	2,525	2,525			
				Sewer .....at 217	217			252	252	252	252			
				Market Value Dec. 30, 1921, after Improvements				2,777	2,777	2,777	2,777		3,150	
	2	(ditto)	6 1	Market Value of Land before Improvements...				2,650	2,650	2,650	2,650			
				Sewer .....at 237	237			272	272	272	272			
				Market Value Dec. 30, 1921, after Improvements				2,922	2,922	2,922	2,922		3,380	
	1	(ditto)	6 1	Market Value of Land before Improvements...				2,920	2,920	2,920	2,920			
				Sewer .....at 256	256			294	294	294	294			
				Market Value Dec. 30, 1921, after Improvements		7,600	8,500	3,214	3,214	3,214	3,214		3,660	
9	4	JOHN RYAN	6 1	Market Value of Land before Improvements...				2,400	2,400	2,400	2,400			
				Sewer .....at 425	425			240	240	240	240			
				Market Value Dec. 30, 1921, after Improvements		1,400	1,800	2,640	2,640	2,640	2,640		3,010	

NOTE—The basic sewer assessment for each standard lot, 25' x 100', abutting on a sewer, is $960.00, except where there was an existing sewer, in which case the amount paid for the original sewer was deducted from the above base.

SCHEDULE OF IMPROVEMENT ASSESSMENTS IN HOBOKEN, N. J., CONFIRMED DEC. 30, 1921, UNDER THE FOLLOWING RESOLUTIONS:

No. 1—Construction of the Seventh, Eleventh and Fifteenth Street Sewerage System.
No. 2—Grading, Paving and Improving Monroe Street, etc.
No. 3—Construction of Sewer and Appurtenances in Paterson Avenue, etc.
No. 4—Paving, Grading and Improving Jefferson Street, 8th Street to 13th Street.
No. 5—Paving, Grading and Improving Grand Street, etc.
No. 6—Construction of Sewers and Appurtenances in Newark Avenue.

City Block	Lots	Owner or Party to whom assessed	Resolution No. and Lots	Type of Improvement	Amount Assessment	Tax Valuation in 1921	Tax Valuation in 1922	Market Value of Land: Gaddis	Singer	Mayer	Morrison	Ryer	Area in Sq. Ft.	Remarks
9	5	JOHN RYAN		Market Value of Land before Improvements...				2,160	2,160	2,160	2,160			
			6 1	Sewer 337	377			216	216	216	216			
				Market Value Dec. 30, 1921, after Improvements		1,300	1,700	2,376	2,376	2,376	2,376		2,700	
	6	(ditto)		Market Value of Land before Improvements...				1,870	1,870	1,870	1,870			
			6 1	Sewer 329	329			187	187	187	187			
				Market Value Dec. 30, 1921, after Improvements		1,200	1,500	2,057	2,057	2,057	2,057		2,340	
	7	(ditto)		Market Value of Land before Improvements...				1,100	1,100	1,100	1,100			
			6 1	Sewer 194	194			110	110	110	110			
				Market Value Dec. 30, 1921, after Improvements		900	1,100	1,210	1,210	1,210	1,210		1,380	
	8	(ditto)		Market Value of Land before Improvements...				2,000	2,000	2,000	2,000			
			6 1	Sewer 234	234			200	200	200	200			
				Market Value Dec. 30, 1921, after Improvements		1,400	1,600	2,200	2,200	2,200	2,200		1,660	
6	2	R. B. DAVIS, INC.		Market Value of Land before Improvements...				1,775	1,775	1,775	1,775			
			6 1	Sewer 316	316			177	177	177	177			
				Market Value Dec. 30, 1921, after Improvements		1,100	1,400	1,952	1,952	1,952	1,952		2,220	
	3	(ditto)		Market Value of Land before Improvements...				2,000	2,000	2,000	2,000			
			6 1	Sewer 351	351			200	200	200	200			
				Market Value Dec. 30, 1921, after Improvements		1,100	1,500	2,200	2,200	2,200	2,200		2,500	
	4	(ditto)		Market Value of Land before Improvements...				2,200	2,200	2,200	2,200			
			6 1	Sewer 391	391			220	220	220	220			
				Market Value Dec. 30, 1921, after Improvements		1,300	1,700	2,420	2,420	2,420	2,420		2,780	
	5	(ditto)		Market Value of Land before Improvements...				1,970	1,970	1,970	1,970			
			6 1	Sewer 343	343			197	197	197	197			
				Market Value Dec. 30, 1921, after Improvements		1,200	1,500	2,167	2,167	2,167	2,167		2,460	
	6	(ditto)		Market Value of Land before Improvements...				1,750	1,750	1,750	1,750			
			6 1	Sewer 269	269			175	175	175	175			
				Market Value Dec. 30, 1921, after Improvements		1,100	1,400	1,925	1,925	1,925	1,925		2,180	
	7	N. J. JUNCTION RAILROAD		Market Value of Land before Improvements...				1,920			1,920	1,726		
			6 1	Sewer 335	335			192			192			
				Market Value Dec. 30, 1921, after Improvements				2,112			2,112		2,400	
	8	(ditto)		Market Value of Land before Improvements...				3,000			3,000	2,574		
			6 1	Sewer 375	375			300			300			
				Market Value Dec. 30, 1921, after Improvements		2,800	3,100	3,300			3,300		2,680	
9	14	(ditto)		Market Value of Land before Improvements...				2,787			2,787	2,787		
			3 1	Sewer 662	662			....			....	....		
			3 1	Connections, Sewer and Water 200	200			....			....	....		
				Market Value Dec. 30, 1921, after Improvements				2,787			2,787	2,787	1,742	
	15	(ditto)		Market Value of Land before Improvements...				3,808			3,808	3,808		
			3 1	Sewer 883	883			....			....	....		
				Market Value Dec. 30, 1921, after Improvements				3,808			3,808	3,808	2,380	
	16	(ditto)		Market Value of Land before Improvements...				2,500			2,500	2,500		
			3 1	Sewer 960	960			....			....	....		
				Market Value Dec. 30, 1921, after Improvements				2,500			2,500	2,500	2,500	
	17	(ditto)		Market Value of Land before Improvements...				2,500			2,500	2,500		
			3 1	Sewer 960	960			....			....	....		
				Market Value Dec. 30, 1921, after Improvements				2,500			2,500	2,500	2,500	
23	No lot on map	(ditto)		Market Value of Land before Improvements...				3,948			3,948	3,948		
			3 1	Sewer 756	756			....			....	....		
				Market Value Dec. 30, 1921, after Improvements				3,948			3,948	3,948	3,948	

NOTE—The basic sewer assessment for each standard lot, 25' x 100', abutting on a sewer, is $960.00, except where there was an existing sewer, in which case the amount paid for the original sewer was deducted from the above base.

SCHEDULE OF IMPROVEMENT ASSESSMENTS IN HOBOKEN, N. J., CONFIRMED DEC. 30, 1921, UNDER THE FOLLOWING RESOLUTIONS:

No. 1—Construction of the Seventh, Eleventh and Fifteenth Street Sewerage System.
No. 2—Grading, Paving and Improving Monroe Street, etc.
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No. 6—Construction of Sewers and Appurtenances in Newark Avenue.

City Block	Lots	Owner or Party to whom assessed	Resolution No. and Lots	Type of Improvement	Amount Assessment	Tax Valuation in 1921	Tax Valuation in 1922	Market Value of Land: Gaddis	Singer	Mayer	Morrison	Ryer	Area in Sq. Ft.	Remarks
24	16	HOBOKEN MANUFACTURERS RAILROAD CO.		Market Value of Land before Improvements...				2,360	2,360	2,360	2,360			
			3 1	Sewer ....at 960	960			189	189	189	189			
	15	(ditto)		Market Value of Land before Improvements...				4,500	4,500	4,500	4,500			
			3 1	Sewer ....at 960	960			360	360	360	360			
			3 1	Connections, Sewer and Water 200	200			50	50	45	50			
				Market Value Dec. 30, 1921, after Improvements		3,400	5,500	7,459	7,459	7,454	7,459		2,900	
37	18	GEORGE H. COSTER		Market Value of Land before Improvements...				3,450	3,450	3,450	3,450			
			3 1	Grading and Paving ....at 927	927			300	337	337	250			
			3 1	Sidewalks and Driveways 235	235			120	180	200	160			
				Market Value Dec. 30, 1921, after Improvements		2,600	3,800	3,870	3,967	3,987	3,860		2,500	
	17	(ditto)		Market Value of Land before Improvements...				2,550	2,550	2,550	2,550			
			3 1	Grading and Paving ....at 927	927			300	337	337	250			
			3 1	Sidewalks and Driveways 235	235			120	180	200	160			
				Market Value Dec. 30, 1921, after Improvements		2,100	3,300	2,970	3,067	3,087	2,960		2,500	
14	No lots on map	PUBLIC SERVICE RAILWAY CO.		Market Value of Land before Improvements...				3,000	3,000	3,000	3,000			
			3 1	Sewer ....at 434	434			000	272	272	000			
				Market Value Dec. 30, 1921, after Improvements				3,000	3,272	3,272	3,000		3,400	
12	1	(ditto)		Market Value of Land before Improvements...				2,000	2,000	2,000	2,000			
			3 1	Sewer ....at 960	960			300	275	325	250			
			3 1	Grading and Paving 618	618			200	225	225	200			
			3 1	Sidewalks and Driveways 59	59			50	45	50	40			
				Market Value Dec. 30, 1921, after Improvements				2,550	2,545	2,600	2,490		2,500	
	2	(ditto)		Market Value of Land before Improvements...				2,000	2,000	2,000	2,000			
			3 1	Sewer ....at 960	960			300	275	325	250			
			3 1	Grading and Paving 618	618			200	225	225	200			
			3 1	Sidewalks and Driveways 59	59			50	45	50	40			
			3 1	Connections, Sewer and Water 160	160			50	50	45	50			
				Market Value Dec. 30, 1921, after Improvements	1,797			2,600	2,595	2,645	2,540		2,500	
	5	(ditto)		Market Value of Land before Improvements...				2,000	2,000	2,000	2,000			
			3 1	Sewer ....at 960	960			300	275	325	250			
			3 1	Grading and Paving 618	618			200	225	225	200			
			3 1	Sidewalks and Driveways 59	59			50	45	50	40			
			3 1	Connections, Sewer and Water 160	160			50	50	45	50			
				Market Value Dec. 30, 1921, after Improvements	1,797	1,660	2,366	2,600	2,595	2,645	2,540		2,500	
	6	(ditto)		Market Value of Land before Improvements...				2,000	2,000	2,000	2,000			
			3 1	Sewer ....at 960	960			300	275	325	250			
			3 1	Grading and Paving 618	618			200	225	225	200			
			3 1	Sidewalks and Driveways 59	59			50	45	50	40			
			3 1	Connections, Sewer and Water 160	160			50	50	45	50			
				Market Value Dec. 30, 1921, after Improvements	1,797	1,660	2,366	2,600	2,595	2,645	2,540		2,500	
	8	MAX KOSCHEL		Market Value of Land before Improvements...				2,000	2,000	2,000	2,000			
			3 1	Sewer ....at 614	614			193	177	310	160			
			3 1	Grading and Paving 593	593			200	225	225	200			
			3 1	Connections, Sewer and Water 291	291			50	50	45	50			
				Market Value Dec. 30, 1921, after Improvements		1,000	2,300	2,443	2,452	2,480	2,410		1,610	
	9	(ditto)		Market Value of Land before Improvements...				1,300	1,300	1,300	1,300			
			3 1	Sewer ....at 614	614			193	177	210	160			
				Market Value Dec. 30, 1921, after Improvements		1,000	1,500	1,493	1,477	1,510	1,460		1,610	
	8 A	PUBLIC SERVICE CORP.		Market Value of Land before Improvements...				400	400	400	400			
			3 1	Sewer ....at 968	968			60	56	67	51			
			3 1	Grading and Paving 623	623			110	120	150	100			
			3 1	Sidewalks and Driveways 247	247			25	45	25	20			
			3 1	Connections, Sewer and Water 140	140			50	50	45	50			
				Market Value Dec. 30, 1921, after Improvements	1,978			645	671	687	621		510	
	10	MAX KOSCHEL		Market Value of Land before Improvements...				1,538	1,538	1,538	1,538			
			3 1	Sewer ....at 614	614			185	170	200	150			
				Market Value Dec. 30, 1921, after Improvements		1,000	1,500	1,723	1,708	1,738	1,688		1,538	
13	13	HOBOKEN LAND & IMPROVEMENT CO.		Market Value of Land before Improvements...				2,200	2,200	2,200	2,200			
			3 1	Sewer ....at 960	960			300	275	325	250			
			3 1	Grading and Paving 618	618			200	225	225	200			
			3 1	Sidewalks and Driveways 188	188			50	45	50	40			
			3 1	Connections, Sewer and Water 160	160			50	50	45	50			
				Market Value Dec. 30, 1921, after Improvements				2,800	2,795	2,845	2,740		2,500	
	14	(ditto)		Market Value of Land before Improvements...				2,200	2,200	2,200	2,200			
			3 1	Sewer 960	960			300	275	325	250			
			3 1	Grading and Paving 618	618			200	225	225	200			
			3 1	Sidewalks and Driveways 188	188			50	45	50	40			
				Market Value Dec. 30, 1921, after Improvements				2,750	2,745	2,800	2,690		2,500	
	15	(ditto)		Market Value of Land before Improvements...				3,300	3,300	3,300	3,300			
			3 1	Sewer ....at 960	960			300	275	325	250			
			3 1	Grading and Paving 618	618			200	225	225	200			
			3 1	Sidewalks and Driveways 188	188			50	45	50	40			
			3 1	Connections, Sewer and Water 160	160			50	50	45	50			
				Market Value Dec. 30, 1921, after Improvements				3,900	3,895	3,945	3,840		2,500	

NOTE—The basic sewer assessment for each standard lot, 25' x 100', abutting on a sewer, is $960.00, except where there was an existing sewer, in which case the amount paid for the original sewer was deducted from the above base.

SCHEDULE OF IMPROVEMENT ASSESSMENTS IN HOBOKEN, N. J., CONFIRMED DEC. 30, 1921, EXHIBIT P. 8a.

UNDER THE FOLLOWING RESOLUTIONS:

No. 1—Construction of the Seventh, Eleventh and Fifteenth Street Sewerage System.
No. 2—Grading, Paving and Improving Monroe Street, etc.
No. 3—Construction of Sewer and Appurtenances in Paterson Avenue, etc.
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City Block	Lots	Owner or Party to whom assessed	Resolution No. and Lots	Type of Improvement	Amount Assessment	Tax Valuation in 1921	Tax Valuation in 1922	Market Value of Land Gaddis	Singer	Mayer	Morrison	Ryer	Area in Sq. Ft.	Remarks
13	27	VIKING RENNET CO.		Market Value of Land before Improvements...				4,000	4,000	4,000	4,000			
			3 1	Sewer	1,157			358	328	388	300			
			3 1	Connections, Sewer and Water 220	220			50	50	45	50			
				Market Value Dec. 30, 1921, after Improvements				4,408	4,378	4,433	4,350		2,980	
	28	(ditto)		Market Value of Land before Improvements...				2,160	2,160	2,160	2,160			
			3 1	Sewer 944	944			294	269	318	245			
			3 1	Connections, Sewer and Water 120	120			50	50	45	50			
				Market Value Dec. 30, 1921, after Improvements				2,504	2,479	2,523	2,455		2,450	
10	17	GEORGE H. COSTER		Market Value of Land before Improvements...				2,380	2,380	2,380	2,380			
			3 1	Sewer	1,146			358	328	388	300			
				Market Value Dec. 30, 1921, after Improvements				2,738	2,708	2,768	2,680		2,980	
	18	(ditto)		Market Value of Land before Improvements...				1,960	1,960	1,960	1,960			
			3 1	Sewer 940	940			294	269	318	245			
			3 1	Connections, Sewer and Water 200	200			50	50	45	50			
				Market Value Dec. 30, 1921, after Improvements				2,304	2,279	2,323	2,245		2,450	
	19	(ditto)		Market Value of Land before Improvements...				1,540	1,540	1,540	1,540			
			3 1	Sewer 739	739			230	210	248	192			
			3 1	Connections, Sewer and Water 200	200			50	50	45	50			
				Market Value Dec. 30, 1921, after Improvements				1,820	1,800	1,833	1,782		1,925	
	20	(ditto)		Market Value of Land before Improvements...				1,620	1,620	1,620	1,620			
			3 1	Sewer 771	771			244	223	264	203			
			3 1	Connections, Sewer and Water 200	200			50	50	45	50			
				Market Value Dec. 30, 1921, after Improvements				1,914	1,893	1,929	1,873		2,030	
	25	PUBLIC SERVICE RAILWAY		Market Value of Land before Improvements...				2,000	2,000	2,000	2,000			
			3 1	Sewer 960	960			300	275	325	250			
			3 1	Grading and Paving 618	618			200	225	225	200			
			3 1	Sidewalks and Driveways 59	59			50	45	50	40			
			3 1	Connections, Sewer and Water 160	160			50	50	45	50			
				Market Value Dec. 30, 1921, after Improvements				2,600	2,595	2,645	2,540		2,500	
	26	(ditto)		Market Value of Land before Improvements...				2,000	2,000	2,000	2,000			
			3 1	Sewer 960	960			300	275	325	250			
			3 1	Grading and Paving 618	618			200	225	225	200			
			3 1	Sidewalks and Driveways 59	59			50	45	50	40			
			3 1	Connections, Sewer and Water 160	160			50	50	45	50			
				Market Value Dec. 30, 1921, after Improvements				2,600	2,595	2,645	2,540		2,500	
	30	(ditto)		Market Value of Land before Improvements...				2,000	2,000	2,000	2,000			
			3 1	Sewer 960	960			300	275	325	250			
			3 1	Sidewalks and Driveways 59	59			50	45	50	40			
			3 1	Connections, Sewer and Water 160	160			50	50	45	50			
				Market Value Dec. 30, 1921, after Improvements				2,600	2,595	2,645	2,540		2,500	
	31	(ditto)		Market Value of Land before Improvements...				2,000	2,000	2,000	2,000			
			3 1	Sewer 480	480			300	275	325	250			
			3 1	Grading and Paving 309	309			200	225	225	200			
			3 1	Sidewalks and Driveways 59	59			50	45	50	40			
			3 1	Connections, Sewer and Water 160	160			50	50	45	50			
				Market Value Dec. 30, 1921, after Improvements				2,600	2,595	2,645	2,540		2,500	
	33	(ditto)		Market Value of Land before Improvements...				2,000	2,000	2,000	2,000			
			3 1	Sewer 480	480			300	275	325	250			
			3 1	Grading and Paving 309	309			200	225	225	200			
			3 1	Sidewalks and Driveways 59	59			50	45	50	40			
			3 1	Connections, Sewer and Water 160	160			50	50	45	50			
				Market Value Dec. 30, 1921, after Improvements				2,600	2,595	2,645	2,540		2,500	
	34	(ditto)		Market Value of Land before Improvements...				2,000	2,000	2,000	2,000			
			3 1	Sewer 960	960			300	275	325	250			
			3 1	Grading and Paving 618	618			200	225	225	200			
			3 1	Sidewalks and Driveways 59	59			50	45	50	40			
			3 1	Connections, Sewer and Water 160	160			50	50	45	50			
				Market Value Dec. 30, 1921, after Improvements				2,600	2,595	2,645	2,540		2,500	
	35	(ditto)		Market Value of Land before Improvements...				2,000	2,000	2,000	2,000			
			3 1	Sewer 960	960			300	275	325	250			
			3 1	Grading and Paving 618	618			200	225	225	200			
			3 1	Sidewalks and Driveways 59	59			50	45	50	40			
			3 1	Connections, Sewer and Water 160	160			50	50	45	50			
				Market Value Dec. 30, 1921, after Improvements				2,600	2,595	2,645	2,540		2,500	
	36	(ditto)		Market Value of Land before Improvements...				3,000	3,000	3,000	3,000			
			3 1	Sewer 960	960			300	275	325	250			
			3 1	Grading and Paving 618	618			200	225	225	200			
			3 1	Sidewalks and Driveways 59	59			50	45	50	40			
				Market Value Dec. 30, 1921, after Improvements				3,550	3,545	3,600	3,490		2,500	

NOTE—The basic sewer assessment for each standard lot, 25' x 100', abutting on a sewer, is $960.00, except where there was an existing sewer, in which case the amount paid for the original sewer was deducted from the above base.

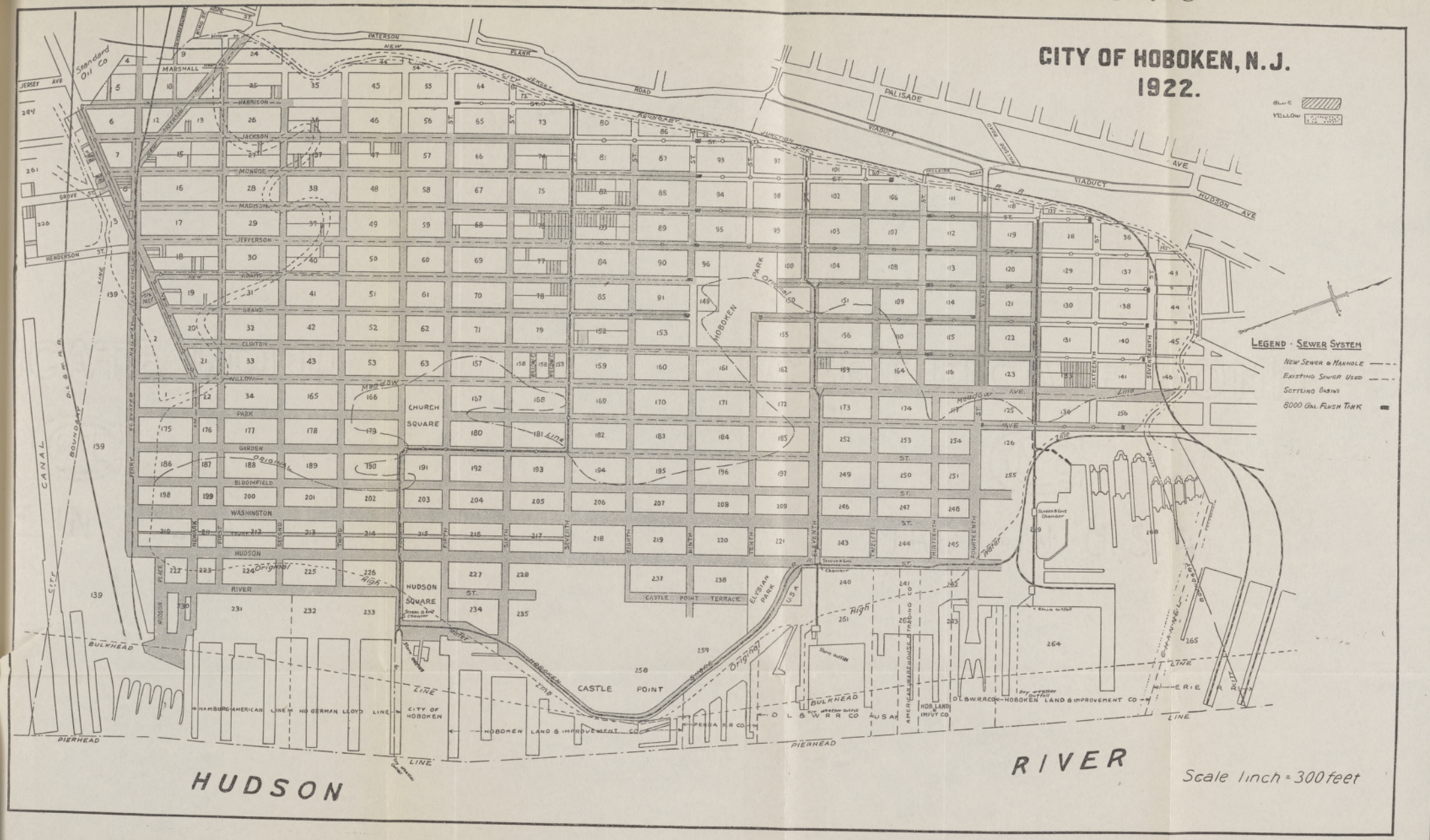
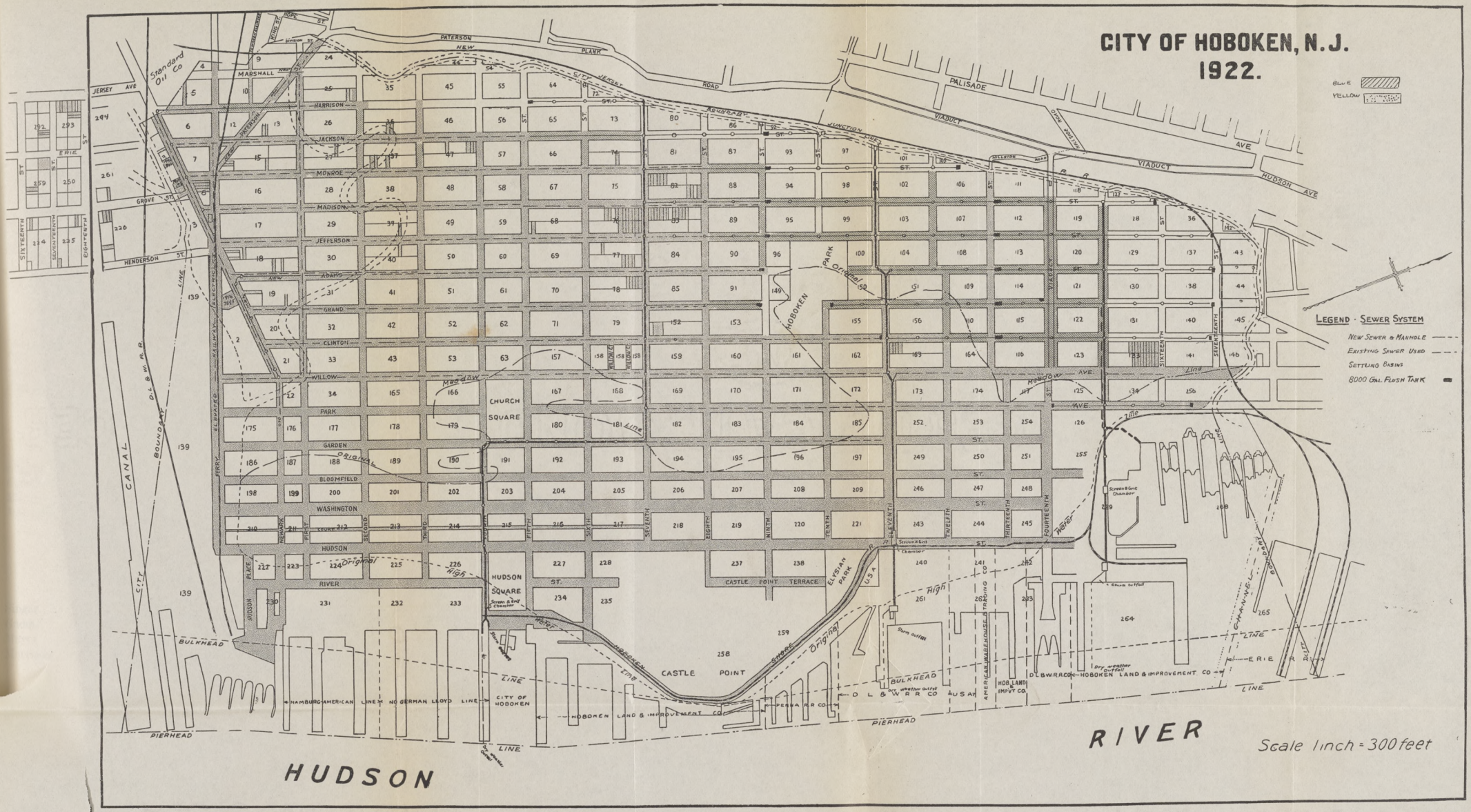

CITY OF HOBOKEN, N.J.
1922.
BLUE
YELLOW
LEGEND · SEWER SYSTEM
NEW SEWER & MANHOLE
EXISTING SEWER USED
SETTLING BASINS
8000 GAL. FLUSH TANK
Scale 1 inch = 300 feet
HUDSON
RIVER
PATERSON
NEW
PLANK
ROAD
PALISADE
VIADUCT
HUDSON AVE
MARSHALL
HARRISON
JACKSON
MONROE
MADISON
JEFFERSON
GRAND
CLINTON
WILLOW
PARK
GARDEN
BLOOMFIELD
WASHINGTON
HUDSON
RIVER
HENDERSON ST.
GROVE ST.
JERSEY AVE
CHURCH SQUARE
HUDSON SQUARE
CASTLE POINT
CASTLE POINT TERRACE
ELYSIAN PARK
HOBOKEN PARK
Original
High
Meadow
Line
BULKHEAD
PIERHEAD
CITY OF HOBOKEN
HAMBURG-AMERICAN LINE
NO GERMAN LLOYD LINE
HOBOKEN LAND & IMPROVEMENT CO
D L & W R R CO
U S A
HOB LAND IMPVT CO
ERIE R R
CHANNEL
Standard Oil Co
CANAL
BOUNDARY
FERRY
ELEVATED
RAILROAD
CROSSING
Screen & Grit Chamber
Storm outfall
Dry weather outfall

EXHIBIT P. 9.

City Block	Lots	Grantor	Grantee	Date	Cons.	Sq. Feet	Location	Price of Lot	Remarks
25	20	Chas. Noeding	John Barnet	Oct. 30, 1917	$ 1,800	2,500	(West side Harrison St. 50′ south Second St.)	$1,800	Had pavement and sewer.
36	12 to 15 incl.	Joseph Picuri	Edw. J. Platt	July 5, 1912	12,500	10,000	(E.S. Harrison St. bet. 2nd and 3rd Sts.)	3,125	No improvements.
36	1 to 17 incl. 24 & 25	Robert Duncan	Wm. H. Atkinson Co.	Mar. 22, 1922	22,400	47,500	(E.S. Harrison St. bet. 2nd and 3rd Sts.) 17 lots. (W.S. Jackson St. bet. 2nd and 3rd Sts.) 2 lots.	1,179	No improvements.
46	16-17	S. Huggins Estate	F. W. Randholz	May 30, 1907	2,500	5,000	(E.S. Harrison St. bet. 3rd and 4th Sts.)	1,250	No improvements.
46	1-2	Harry F. Klaus	John Ebberberger	May 29, 1911	3,500	5,000	(N.E. corner 3rd & Harrison Sts.)	1,750	Had pavement and sewer.
66	33	Sheriff to	Consetta Parone	July 28, 1915	2,000	2,500	(502 Monroe St.)	1,800	Old bldg. $200-value. Had pavement and sewer.
46	Parts 1-2-3 & 4	J. Ebberberger	J. Picuri	Aug. 2, 1912	6,000	7,500	(N.E. cor. Harrison & 3rd Sts.)	1,867	Old bldg. $400-value. Had pavement on 3rd St.
66	3 & 4	Dominico Fogliano	.....	.....		5,000	(E.S. Jackson St.)	1,500	(Asking price $3,000-L. Mayer broker.)
13- 89 66- 95 74- 98 75- 99 81-100 82-103 83-109 129 130 136 138 144	166 lots	Oscar Frommel, et al, to	Frommel Realty Co.	Apr. 23, 1906	250,000		(Various.)	1,500	(Average per lot.) Some had improvements and others did not.
74	24	John Rickens	Gutano Petrozino	July 3, 1912	2,000	2,500	(620 Monroe St.)	1,700	Old bldg. value $300. Had sewer and pavement.
74	25	J. Kennedy	John Connelly	1917	1,200	2,500	(618 Monroe St.)	1,200	Had all improvements, sewer and pavement.
74	9-10-11 12	Joe McGovern	John Connelly	Dec. 12, 1917	3,000	10,000	(E.S. Jackson St. bet. 5th & 6th Streets.)	750	(Flaw in title. Price fixed three years before in lease. Had no improvements.)
74	7-8	Frommel Realty Co.	John Connelly	1917	$ 1,500	5,000		$ 750	Had no improvements.
74	22	Mary Bergen	Stella Bunken	May 7, 1912	1,300	2,500	(624 Monroe Street.)	1,300	Had pavement and sewer.
76	12-17 18-23	A. Rosenblum	American Lead Pencil Company	Mar. 1917	18,000	30,000	(E.S. Madison St. 6 lots on 7th. W.S. Jefferson St. 6 lots on 7th.)	1,500	Had sewer and pavement.
76	5	Huggins Estate	George Frost	Oct. 9, 1916	1,210	2,500	(E.S. Madison St. bet. 6th & 7th Sts.)	1,210	(Auction sale. Had sewer and pavements.)
77	5	Richard M. Curry	A. Antonacci	Apr. 6, 1916	2,000	2,500	(609 Jefferson Street.)	2,000	Had sewer and pavement.
77	20-21-22-23	Maria Marrone	Frank Perna	Jan. 17, 1922	12,500	10,000	(W.S. Adams Street.)	2,000	Had all improvements. Had old bldgs. $4,500 value.
78	13-17 incl.	J. Waddington	Stephen M. Hall	1917	7,500	12,500	(S.E. Adams & 7th Sts.)	1,500	Had all improvements, sewer and pavement.
81	18-19-20	Julius B. Kruse	Ferguson Bros.	June 26, 1917	5,700	7,500	(S.W. cor. Monroe & 8th Streets.)	1,900	Had sewer and pavement.
81	1 to 17 incl.	McClave by receiver	Ferguson Mfg. Co.	June 5, 1912	21,600	42,500	(E.S. Jackson bet. 7th and 8th Sts.)	1,270	No improvements.
82	6	F. Obberlinger	N. Griffo	Aug. 22, 1921	1,500	2,500	(711 Monroe Street.)	1,500	No improvements.
82	7-8-9	John Wehmann	N. Griffo	Feb. 15, 1921	10,000	7,500	(713-715-717 Monroe St.)	1,666	Old bldg. on No. 715 $5,000 value. Had pavement.
82	1-2-3 & 4	C. Servente-J. J. Rossi	S. Barnet	Sept. 27, 1921	8,000	10,000	(N.E. corner Monroe & 7th Sts.)	2,000	Had pavement.
83	Parts 18 to 21	G. W. Wright	Belle Kaufman	June 2, 1919	5,500	7,500	(S.W. corner Monroe & 8th Sts.)	1,833	Had pavement and sewer.
84	25	Henry Gaede	Noto Notomarse	1916	1,700	2,500	(718 Adams Street.)	1,700	Had pavement and sewer.
83	8	S. J. Huggins	George Frost	Nov. 15, 1916	1,200	2,500	(715 Madison Street.)	1,200	Had sewer, pavement. Auction sale.
83	1 to 7 incl.	Wm. H. Kroog	St. Ann's R. C. Church	Aug. 15, 1922	15,000	17,500		2,143	(On paved and sewered street.)
84	7-8-9	Edm. Katz	P. Peluso	1913	6,000	7,500	(713-715-717 Jefferson St.)	2,000	Had sewer and pavement.

City Block	Lots	Grantor	Grantee	Date	Cons.	Sq. Feet	Location	Price per Lot	Remarks
84	20 to 24	John Marrone	Wm. Hartwig	July 1, 1910	$ 9,000	12,500	(720 to 728 Adams Street.)	$1,800	Had sewer and pavement.
88	17 to 24 incl.	Loomis	Sanfillippi	Feb. 26, 1917	7,250	20,000	(S.W. cor. Madison & 9th Sts.)	900 each	No improvement.
94	29 to 32 incl.	C. A. Burhorn	John Boyle (Railroad Co.)	June 26, 1917	5,900	10,000	(W.S. Madison St. bet. 9th & 10th.)	1,500	No improvements.
95	16	F. E. Winterich	Owens & Traeger	Feb. 25, 1910	2,000	2,500	(S.E. cor. 10th St. & Madison Sts.)	2,000	No improvement.
95	1-2-3	Thomas Henry	J. McCarty	Jan., 1921	7,000	7,500	(N.E. cor. Madison & 9th Sts.)	2,000	$1,000 for building valuation. No improvement.
96 100 149 150 154	Various lots	Hoboken Land & Improvement Co.	Hudson County Park Commission	1906-1907	169,000	7x384 acres	(9th & 11th Sts., Clinton & Jefferson Sts.)	1,300	Some lots had sewer and pavement; by condemnation.
99	1 to 8 incl.	Frommel Realty Co.	William C. Farr	Apr. 24, 1920	15,000	20,000	(N.E. cor. Madison & 10th Sts.)	1,875	No improvements.
99	9 to 12 incl.	Dock Contracting Co.	William C. Farr	March 10, 1920	6,000	10,000	(East side Madison St. bet. 10th and 11th Sts.)	1,500	No improvements.
102	26	Bridget McGinnis	Louis Gregory	June, 1922	2,450	2,500	(1112 Madison Street.)	1,800	Value of old house, 5 rooms, $650. No improvements. 22x22½ ft.
104	25 to 32	M. Rock Ex.	Owens & Traeger	Feb. 26, 1915	10,250	20,000	(East side of Jefferson St., west side Adams St. bet. 11th & 12th Sts.)	1,280	Pavement on 11th St.
109	Plot 4 lots	Dock Contracting Co.	Standard Oxygen Co.	Sept. 19, 1919	6,500	10,000	(N.W. cor. Grand & 12th Sts.)	1,500	Old bldg., stable, value $500. No improvements.
109	8-9	Frommel Realty Company	Fred. Bruckner	Mar. 3, 1921	3,000	5,000	(E.S. Adams St. bet. 12th & 13th Sts.)	1,500	No improvements.
112	1 to 32 incl.	Mrs. Alexander	Fagan	Feb. 21, 1908	35,000	80,000	(Bet. 13th & 14th Sts. bet. Madison & Jefferson Sts.)	1,095	No improvement. Old pavement on 13th St.
114	18-19	George Schelling	R. Burroughs	May 15, 1922	2,900	5,000	(S.W. corner Grand & 14th Sts.)	1,450	Subject to assessments, $4,036; had sewer and pavement 14th St.
114	22-23		H. Cordts	1917	3,600	5,000	(West side Grand St. bet. 13th & 14th Sts.)	1,700	Old sheds, $200 value; had sewer improvement.
114	24	Mary Cleary	John Smith	June 24, 1921	$ 2,000	2,500	(W.S. Grand St. bet. 13th & 14th Sts.)	$1,900	Old shed, value $100; had sewer improvement.
115	1 to 8 incl.	H. Douglas, Ex.	Fischer Sweeney Bronze Co.	Dec. 19, 1916	11,500	20,000	(N.E. cor. Grand & 13th Sts.)	1,438	Had pavement on 13th St.
115 116 118 119 121 120 122 123	Various	Various	Hudson County Board of Freeholders	1907	(Fourteenth St.)		Barr sold Blk. 120, Lots 1-2, $1.10 sq. ft., $5,500. Barr sold Blk. 121, rear ½ 31-32, at $1.20 sq. ft., $3,000. Barr sold Blk. 121, front ½ 31-32, at $1.60 sq. ft., $4,000. Strattmann sold Blk. 122, Lots 31-32, June 2, 1908, $1.60 sq. ft. Dohm sold Blk. 122, ½ Lots 1-2, at $1.44 sq. ft. Endel sold 50x25 for $11,000 at $8.80 sq. ft. and secured the old buildings. Schmitt sold 50x25′, $6,500—$5.25 sq. ft. Gordon sold 50x25′, $12,000—$9.70 sq. ft., got old house. (SECURED BY CONDEMNATION)		
121	8 to 15 incl. 25	Hoboken Manufacturers Railroad Co.	Ebbecke Furniture Co.	Apr. 16, 1917	18,500	22,500	(E.S. Adams St. cor. 15th St.)	2,050	A lot; had no improvement.
122	6-7-8 25-26 27-28	Hoboken Manufacturers Railroad Co.	Henry Frank	Oct. 19, 1922	12,600	17,500	(W.S. Clinton St. 4 lots; E.S. Grand St. 3 lots bet. 14th & 15th Sts.)	1,800	Assessments paid for sewers and pavements by grantor.
123	28-29-30	Hoboken Manufacturers Railroad Co.	William Bigley	Oct. 19, 1922	12,000	7,500	(W.S. Willow Ave. 50′ North of 14th Sts., Hoboken.)	4,000	(Assessments paid by grantor; had pavement and old sewer.)
123	3-4-5-6-7 5 lots	Hoboken Manufacturers Railroad Co.	Victor Tipula	Oct. 19, 1922	10,000	12,500	(E.S. Clinton St. 50′ N. 14th St.)	2,000	Assessments paid by grantor.
123	14	Bridget Keys	Robert Mount	May, 1917	2,300	3,562	(E.S. Clinton St. 25′ S. 15th St.)	1,600	No improvements.
128	17-32 incl. 16 lots	G. W. B. Bailey, executor of Barr.	N. Y. Switch & Crossing Co.	Feb. 5, 1916	13,250	40,000	(W.S. Jefferson bet. 15th & 16th Sts.)	830	When sold was under water; since filled by purchaser; had no improvements.
130	25-26	(ditto)	John Cabot	Mar. 10, 1916	1,600	5,000	(W.S. Grand St. 150′ N. 15th St.)		When sold was under water; since filled by purchaser; had no improvements.

City Block	Lots	Garntor	Grantee	Date	Cons.	Sq. Feet	Location	Price per Lot	Remarks
133	1-2	Salvatori Saverini	Isador Grief	Oct. 17, 1922	$ 8,835	5,000	(Inside lot 2—$2,000 Sewer 275 Building 3,000 $2,275 Lot 1— $2,660 Sewer 275 Pave. 387 Side. 180 Sew. conn. 50 $3,552	$2,275 3,552 $8,827	Purchased 1919 from J. Woodman for $6,500; had pavement and sewer.
133	21-26 incl. 6 to 12 incl.	Hoboken Land & Improvement Co.	Isador Grief	Oct. 3, 1920	38,000	32,500	(13 lots; 6 lots Willow Ave., 7 lots Clinton St.)	2,000 4,000	Clinton St. (no imp.). Willow Ave. (had sewer and pavement).
133	13 to 16 17 to 20 incl.	Hoboken Land & Improvement Co.	Front Drive Motor Co.	Aug. 29, 1921	27,000	20,000	(4 lots Willow Ave., 4 lots Clinton St.)	4,500 2,250	(Willow) had sewer and pavement. (Clinton) no improvement.
136	1	Kaiser & Wilkins	N. Y. Switch & Crossing Co.	1915	2,000	2,500	(N.E. Madison & 16th Sts.)	2,000	No improvement.
138	19 lots Adams to Grand St.	Frommel Realty Co.	Lawson & MacMurray	May 1, 1919	28,500	47,500		1,500	Old contract; no improvements.
138	19-20	Frank B. Poympton	Lawson & MacMurray	Apr. 6, 1922	2,200	5,000		1,100	No improvement.
141	2 lots	Hoboken Land & Improvement Co.	Daniel Papay	Apr. 20, 1922	6,000	5,000	(Runs from Willow to Clinton bet. 15th & 16th Sts.)	4,000 2,000	Willow Ave. had sewer and pavement. Clinton St.; no improvement.
143 144 145		C. Singer, Jr. Hoboken Land & Imp. Co. Frommel (Oscar)	N. Y. State Realty & Terminal Co.	1912	1,500 a lot	2,500	(John Hannan, broker.)	1,500	Had sewer in West 18th St., Whkn.
146	42x100'	Hoboken Land & Imp. Co.	Lehigh Coal & Supply Co.	June 30, 1921	6,300	4,200	(Willow Ave.)	3,700	Sewer and pavement.
151	5 to 11 incl. 7 lots	Leo Mayer	F. Ferguson & Sons	July 14, 1916	10,500	17,500	(W.S. Grand bet. 11th & 12th Sts.)	1,500	No improvement.
151	4	Mary Quinn	Adolph Keuhn	April 30, 1918	1,200	2,500	(W.S. Grand St. bet. 11th & 12th Sts.)	1,200	No improvement.
151	6 lots	Joseph N. Courtade	Ferguson & Son	1919	10,200	15,000	(2 lots W.S. Grand St., 4 lots S.E. cor. Adams & 12th Sts.)	1,700	No improvement.
151	2 lots	Hoboken Land & Imp. Co.	Ferguson & Son	Nov. 6, 1918	3,500	5,000	(W.S. Grand St.)	1,750	No improvement.
152	702-708 Clinton St.	John C. Farr, Dec'd	Dykes Lumber Co.		$11,640 1,940 $ 9,700		(702-708 Clinton St.)	$2,400	Per lot; buildings, $1,940 value; pavement and sewer.
156	7	Hoboken Land & Improvement Co.	F. Ferguson & Son	Feb. 21, 1920	1,500	2,500	(E.S. Grand St.)	1,500	No improvement.
156	2 1/3 lots	Hoboken Land & Improvement Co.	A. Ritter	Mar. 25, 1921	4,700	5,800	(1107-1109 Grand St.)	2,000	No improvement.
163	4 lots	Hoboken Trust Co.	Board of Education	July 8, 1918	15,000	10,000	(N.W. cor. Clinton & 11th Sts., 1101-1107 Clinton St.)	3,750	Sewer and pavement.
365 Jersey City	32	Various Owners	Continental Can Co.	1918	65,500	80,000	(Coles & Monmouth; 15th & 16th Sts.)	2,050	Rail connection.
366	32	Various Owners	Armour & Co.	1916 and 1917	79,888 12,500 67,388	80,000 (value of bldgs.)	(Coles & Monmouth Sts.; 16th & 17th.)	2,100	Rail connection.
		Hoboken Manufacturers Railroad Co. acquired approximately 510 lots previous to 1917 at an average cost of						1,488	Per lot.
		The Interstate Commerce Commission took over the property June 30, 1917, at approximately						1,814	Per lot.
		The U. S. Government offered the 510 lots for sale May 10, 1922, and received three bids, the highest being $751,000 for 510 lots.						1,453	Per lot; bid rejected.
		The Government put up the property at public auction through Louis S. Fugazzi and Joseph P. Day on October 19, 1922; bids received aggregating $451,150 for 227 lots.						1,987	Per lot; bid rejected.
		On the balance of 283 lots no one bid an amount equal to the improvement assessments against the respective lots. On November 3, 1922, Henry Frank, Jr., bid $440,550 for 219 lots.						2,011	Per lot; bid accepted.
		All bids were for the property free and clear, that is, the grantor pays the assessments.							


CITY OF HOBOKEN, N.J.
1922.
BLUE
YELLOW
LEGEND · SEWER SYSTEM
NEW SEWER & MANHOLE
EXISTING SEWER USED
SETTLING BASIN
8000 GAL. FLUSH TANK
Scale 1 inch = 300 feet
HUDSON
RIVER
CASTLE POINT
HUDSON SQUARE
CHURCH SQUARE
PARK
MADISON
JEFFERSON
ADAMS
GRAND
CLINTON
WILLOW
GARDEN
BLOOMFIELD
WASHINGTON
HUDSON
RIVER
HARRISON
JACKSON
MONROE
GROVE ST.
HENDERSON ST.
WILLOW AVE.
HOBOKEN AVE.
PALISADE AVE.
VIADUCT
PATERSON PLANK ROAD
NEW JERSEY JUNCTION R.R.
HOBOKEN CITY LINE
BULKHEAD LINE
PIERHEAD LINE
HAMBURG-AMERICAN LINE
NORTH GERMAN LLOYD LINE
CITY OF HOBOKEN
HOBOKEN LAND & IMPROVEMENT CO.
D.L.&W.R.R. CO.
ERIE R.R.
U.S.A.
HOB. LAND IMPVT CO.
AMERICAN WAREHOUSE & TRADING CO.
ELYSIAN PARK
CITY BOUNDARY
CANAL
FERRY
NEWARK
FIRST
SECOND
THIRD
FIFTH
SIXTH
SEVENTH
EIGHTH
NINTH
TENTH
ELEVENTH
TWELFTH
THIRTEENTH
FOURTEENTH
SIXTEENTH
SEVENTEENTH
EIGHTEENTH
Standard Oil Co
Original
High
Water
Sewer & Grit Chamber
Storm outfall
Dry weather Outfall

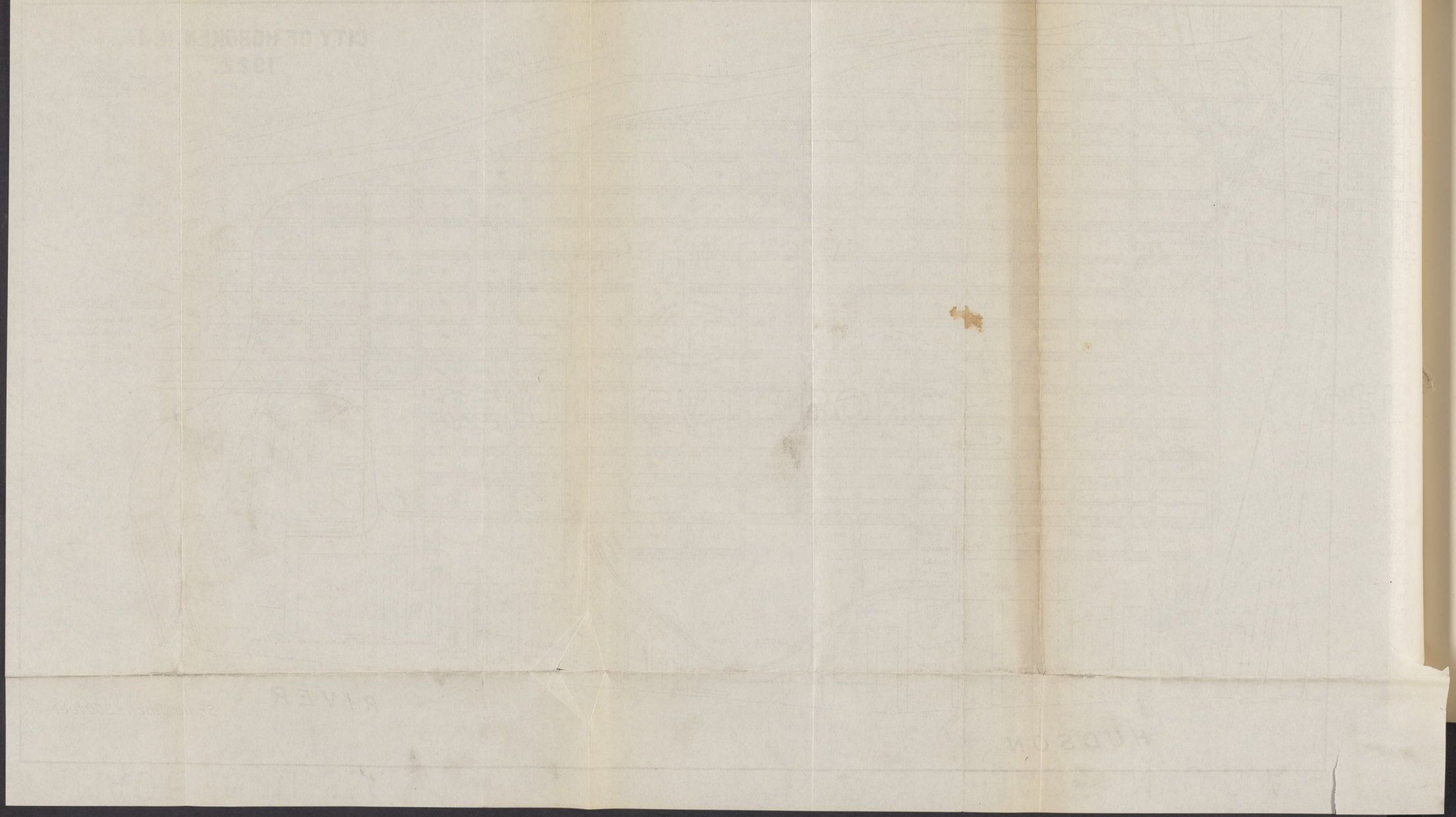


Exhibit P. 10.

EXHIBIT P. 10.

BLOCK 65
(Harrison St.)

	Value Before		Value After	
	Inside Lot	Corner Lot	Inside Lot	Corner Lot
Singer	1300	1725	1600	2025
Gaddis	"	"	1575	2000
Mayer	"	"	1625	2050
Morrison	"	"	1550	1975

BLOCK 65
(Jackson St.)

	Value Before		Value After	
	Inside Lot	Corner Lot	Inside Lot	Corner Lot
Singer	1300	1725	1800	2175
Gaddis	"	"	"	2225
Mayer	"	"	1850	2275
Morrison	"	"	1750	2179

BLOCK 66

	Value Before		Value After	
	Inside Lot	Corner Lot	Inside Lot	Corner Lot
Singer	1400	(None)	1900	(None)
Gaddis	"	"	"	"
Mayer	"	"	1950	"
Morrison	"	"	1850	"

BLOCK 73
(Harrison St.)

	Value Before		Value After	
	Inside Lot	Corner Lot	Inside Lot	Corner Lot
Singer	1800	2400	2075	2675
Gaddis	"	"	2100	2700
Mayer	"	"	2125	2725
Morrison	"	"	2050	2650

Exhibit P. 10.

BLOCK 72
(Jackson St.)

	Value Before		Value After	
	Inside Lot	Corner Lot	Inside Lot	Corner Lot
Singer	1800	2400	2300	2900
Gaddis	"	"	"	"
Mayer	"	"	2350	2950
Morrison	"	"	2300	2850

BLOCK 74
(Jackson St.)

	Value Before		Value After	
	Inside Lot	Corner Lot	Inside Lot	Corner Lot
Singer	1400	(None)	1900	(None)
Gaddis	"		"	
Mayer	"		1950	
Morrison	"		1850	

BLOCK 64
(Marshall St.)

	Value Before		Value After	
	Inside Lot	Corner Lot	Inside Lot	Corner Lot
Singer	2000	2000	2200	2200
Gaddis	2000	2000	2000	2000
Mayer	2000	2000	"	"
Morrison	2000	2000	"	"

BLOCK 64
(Harrison St.)

	Value Before		Value After	
	Inside Lot	Corner Lot	Inside Lot	Corner Lot
Singer	2000	2000	2275	2275
Gaddis	"	"	2150	2150
Mayer	"	"	2325	2325
Morrison	"	"	2150	2150

Exhibit P. 10.

BLOCK 81
(Jackson St.)

	Value Before		Value After	
	Inside Lot	Corner Lot	Inside Lot	Corner Lot
Singer	1800	1800	1875	1875
Gaddis	"	"	1900	1900
Mayer	"	"	2125	2125
Morrison	"	"	1800	1800

BLOCK 81
(Monroe St.)

	Value Before		Value After	
	Inside Lot	Corner Lot	Inside Lot	Corner Lot
Singer	2000	2000	2075	2075
Gaddis	2000	2000	2100	2100
Mayer	2000	2000	2165	2165
Morrison	"	"	2000	2000

BLOCK 82
(Monroe St.)

	Value Before		Value After	
	Inside Lot	Corner Lot	Inside Lot	Corner Lot
Singer	1700	2200	1775	2275
Gaddis	"	"	1800	2300
Mayer	"	"	1860	2360
Morrison	"	"	1700	2200

BLOCK 82
(Madson St.)

	Value Before		Value After	
	Inside Lot	Corner Lot	Inside Lot	Corner Lot
Singer	1600	2400	1875	2675
Gaddis	"	"	1900	2700
Mayer	"	"	1925	2725
Morrison	"	"	1800	2600

Exhibit P. 10.

BLOCK 87
(Jackson St.)

	Value Before		Value After	
	Inside Lot	Corner Lot	Inside Lot	Corner Lot
Singer	1800	2550	2075	2825
Gaddis	"	"	2100	2850
Mayer	"	"	2125	2875
Morrison	"	"	2000	2750

BLOCK 87
(Monroe St.)

	Value Before		Value After	
	Inside Lot	Corner Lot	Inside Lot	Corner Lot
Singer	1800	2550	2345	3095
Gaddis	"	"	2350	3100
Mayer	"	"	2400	3150
Morrison	"	"	2285	3035

BLOCK 88
(Monroe St.)

	Value Before		Value After	
	Inside Lot	Corner Lot	Inside Lot	Corner Lot
Singer	1500	2000	2045	2545
Gaddis	"	"	2050	2550
Mayer	"	"	2100	2600
Morrison	"	"	1985	2485

BLOCK 88
(Madison St.)

	Value Before		Value After	
	Inside Lot	Corner Lot	Inside Lot	Corner Lot
Singer	1600	(None)	1675	(None)
Gaddis	1600	(None)	1750	(None)
Mayer	"	"	1760	"
Morrison	"	"	1725	"

Exhibit P. 10.

BLOCK 80
(Jackson St.)

	Value Before		Value After	
	Inside Lot	Corner Lot	Inside Lot	Corner Lot
Singer	2000	2600	2275	2875
Gaddis	"	"	2300	2900
Mayer	"	"	2325	2925
Morrison	"	"	2200	2800

BLOCK 86
(Jackson St. irregular lots)

	Value Before		Value After	
	Inside Lot	Corner Lot	Inside Lot	Corner Lot
Singer	2000	2600	2275	2875
Gaddis	"	"	2300	2900
Mayer	"	"	2325	2925
Morrison	"	"	2200	2800

BLOCK 83
(Madison St.)

	Value Before		Value After	
	Inside Lot	Corner Lot	Inside Lot	Corner Lot
Singer	1600	2100	1675	2175
Gaddis	"	"	1700	2200
Mayer	"	"	1762	2262
Morrison	"	"	1600	2100

BLOCK 83
(Jefferson St.)

	Value Before		Value After	
	Inside Lot	Corner Lot	Inside Lot	Corner Lot
Singer	1800	2400	1875	2475
Gaddis	"	"	1900	2500
Mayer	"	"	1962	2562
Morrison	"	"	1800	2400

Exhibit P. 10.

BLOCK 84
(Adams St.)

	Value Before		Value After	
	Inside Lot	Corner Lot	Inside Lot	Corner Lot
Singer	1800	(None)	1875	(None)
Gaddis	"	"	1900	"
Mayer	"	"	1962	"
Morrison	"	"	1800	"

BLOCK 85

	Value Before		Value After	
	Inside Lot	Corner Lot	Inside Lot	Corner Lot
Singer	1800	2400	1875	2475
Gaddis	"	"	1900	2500
Mayer	"	"	1962	2562
Morrison	"	"	1800	2400

BLOCK 89
(Jefferson St.)

	Value Before		Value After	
	Inside Lot	Corner Lot	Inside Lot	Corner Lot
Singer	1500	2000	2045	2545
Gaddis	"	"	2050	2550
Mayer	"	"	2100	2600
Morrison	"	"	1985	2485

BLOCK 89
(Madison St.)

	Value Before		Value After	
	Inside Lot	Corner Lot	Inside Lot	Corner Lot
Singer	1600	2100	1675	2192
Gaddis	"	"	1637	2057
Mayer	"	"	1762	2299
Morrison	"	"	1675	2045

Exhibit P. 10.

BLOCK 91
(Adams St.)

	Value Before		Value After	
	Inside Lot	Corner Lot	Inside Lot	Corner Lot
Singer	1600	2130	1675	2205
Gaddis	"	"	1600	2130
Mayer	"	"	1708	2238
Morrison	"	"	1600	2130

BLOCK 91
(Grand St.)

	Value Before		Value After	
	Inside Lot	Corner Lot	Inside Lot	Corner Lot
Singer	1600	2130	2100	2630
Gaddis	1600	2130	2100	2630
Mayer	"	"	2150	2680
Morrison	"	"	2050	2580

BLOCK 93

	Value Before		Value After	
	Inside Lot	Corner Lot	Inside Lot	Corner Lot
Singer	1800	2400	2075	2675
Gaddis	"	"	1950	2550
Mayer	"	"	2125	2725
Morrison	"	"	1950	2550

BLOCK 94
(Monroe St.)

	Value Before		Value After	
	Inside Lot	Corner Lot	Inside Lot	Corner Lot
Singer	1300	1730	1575	2005
Gaddis	"	"	1600	2030
Mayer	"	"	1625	2055
Morrison	"	"	1500	1930

Exhibit P. 10.

BLOCK 94
(Madison St.)

	Value Before		Value After	
	Inside Lot	Corner Lot	Inside Lot	Corner Lot
Singer	1300	1730	1845	2275
Gaddis	"	"	1840	2170
Mayer	"	"	1962	2292
Morrison	"	"	1735	2065

BLOCK 95
(Madison St.)

	Value Before		Value After	
	Inside Lot	Corner Lot	Inside Lot	Corner Lot
Singer	1400	1860	1945	2405
Gaddis	"	"	1950	2410
Mayer	"	"	2000	2460
Morrison	"	"	1885	2345

BLOCK 95
(Jefferson St.)

	Value Before		Value After	
	Inside Lot	Corner Lot	Inside Lot	Corner Lot
Singer	1600	(None)	2145	(None)
Gaddis	"	"	2150	"
Mayer	"	"	2200	"
Morrison	"	"	2085	"

BLOCK 96
(Jefferson St.)

	Value Before		Value After	
	Inside Lot	Corner Lot	Inside Lot	Corner Lot
Singer	1500	2000	2035	2535
Gaddis	"	"	2050	2550
Mayer	"	"	2100	2600
Morrison	"	"	1985	2485

Exhibit P. 10.

BLOCK 96
(Adams St.)

	Value Before		Value After	
	Inside Lot	Corner Lot	Inside Lot	Corner Lot
Singer	1600	2100	1650	2512
Gaddis	"	"	1675	2450
Mayer	"	"	1675	2512
Morrison	"	"	1600	2300

BLOCK 98
(Monroe St.)

	Value Before		Value After	
	Inside Lot	Corner Lot	Inside Lot	Corner Lot
Singer	1300	1725	1575	2000
Gaddis	"	"	1600	2025
Mayer	"	"	1625	2050
Morrison	"	"	1500	1925

BLOCK 98
(Madison St.)

	Value Before		Value After	
	Inside Lot	Corner Lot	Inside Lot	Corner Lot
Singer	1300	1725	1835	2250
Gaddis	"	"	1850	2275
Mayer	"	"	1900	2325
Morrison	"	"	1735	2150

BLOCK 99
(Madison St.)

	Value Before		Value After	
	Inside Lot	Corner Lot	Inside Lot	Corner Lot
Singer	1400	1860	1935	2395
Gaddis	"	"	1950	2410
Mayer	"	"	2000	2400
Morrison	"	"	1885	2345

Exhibit P. 10.

BLOCK 99
(Jefferson St.)

	Value Before		Value After	
	Inside Lot	Corner Lot	Inside Lot	Corner Lot
Singer	1600	2100	2135	2635
Gaddis	"	"	2150	2650
Mayer	"	"	2200	2700
Morrison	"	"	2085	2585

BLOCK 100

	Value Before		Value After	
	Inside Lot	Corner Lot	Inside Lot	Corner Lot
Singer	1800	2400	2335	2935
Gaddis	"	"	2350	2950
Mayer	"	"	2400	3000
Morrison	"	"	2285	2885

BLOCK 97
(Jackson St. irregular lots)

	Value Before		Value After	
	Inside Lot	Corner Lot	Inside Lot	Corner Lot
Singer	1800 (full lot)	2250	2075	2525
Gaddis	"	"	2000	2450
Mayer	"	"	2125	2575
Morrison	"	"	2000	2450

BLOCK 97
(Monroe St.)

	Value Before		Value After	
	Inside Lot	Corner Lot	Inside Lot	Corner Lot
Singer	1800	2400	2075	2675
Gaddis	"	"	2100	2700
Mayer	"	"	2125	2725
Morrison	"	"	2050	2650

Exhibit P. 10.

BLOCK 152
(Grand St.)

	Value Before		Value After	
	Inside Lot	Corner Lot	Inside Lot	Corner Lot
Singer	1800	(None)	1965	(None)
Gaddis	"	"	1800	"
Mayer	"	"	2050	"
Morrison	"	"	1800	"

BLOCK 153
(Grand St.)

	Value Before		Value After	
	Inside Lot	Corner Lot	Inside Lot	Corner Lot
Singer	1700	2260		
Gaddis	"	"	2100	2660
Mayer	"	"		
Morrison	"	"	2100	2660

BLOCK 153
(Clinton St.)

	Value Before		Value After	
	Inside Lot	Corner Lot	Inside Lot	Corner Lot
Singer	2500	3300		
Gaddis	"	"	2500	3300
Mayer	"	"		
Morrison	"	"	2500	3300

BLOCK 159
(Clinton St.)

	Value Before		Value After	
	Inside Lot	Corner Lot	Inside Lot	Corner Lot
Singer	2800	(None)	2960	(None)
Gaddis	"	"	2800	"
Gaddis	"	"	2955	"
Morrison	"	"	2800	"

Exhibit P. 10.

BLOCK 160
(Clinton St.)

	Value Before		Value After	
	Inside Lot	Corner Lot	Inside Lot	Corner Lot
Singer	3000	(None)	3160	(None)
Gaddis	"	"	3000	"
Mayer	"	"	3155	"
Morrison	"	"	3000	"

BLOCK 161
(Clinton St.)

	Value Before		Value After	
	Inside Lot	Corner Lot	Inside Lot	Corner Lot
Singer	3300	(None)	3460	(None)
Gaddis	"	"	3300	"
Mayer	"	"	3155	"
Morrison	"	"	3000	"

BLOCK 155
(Grand St.)

	Value Before		Value After	
	Inside Lot	Corner Lot	Inside Lot	Corner Lot
Singer	2000 large plots 25x100	(None)	2275	(None)
Gaddis	"	"	2300	"
Mayer	"	"	2325	"
Morrison	"	"	2250	"

Exhibit P. 10.

BLOCK 155
(Grand St.)

	Value Before		Value After	
	Inside Lot	Corner Lot	Inside Lot	Corner Lot
Singer	2300 large plots 25x100	(None)	2435	(None)
Gaddis	"	"	2300	"
Mayer	"	"	2462	"
Morrison	"	"	2300	"

BLOCK 150
(Adams St.)

	Value Before		Value After	
	Inside Lot	Corner Lot	Inside Lot	Corner Lot
Singer	1800	2475	2345	3020
Gaddis	"	"	2350	3025
Mayer	"	"	2400	3075
Morrison	"	"	2285	2960

BLOCK 150
(Grand St.)

	Value Before		Value After	
	Inside Lot	Corner Lot	Inside Lot	Corner Lot
Singer	2000	2800	2383	3183
Gaddis	"	"	2400	3200
Mayer	"	"	2435	3235
Morrison	"	"	2344	3144

Exhibit P. 10.

BLOCK 102
(Madison St.)

	Value Before		Value After	
	Inside Lot	Corner Lot	Inside Lot	Corner Lot
Singer	1300	1700	1575	1975
Gaddis	"	"	1600	2000
Mayer	"	"	1625	2025
Morrison	"	"	1500	1900

BLOCK 102
(Monroe St.)

	Value Before		Value After	
	Inside Lot	Corner Lot	Inside Lot	Corner Lot
Singer	1300	1700	1835	2235
Gaddis	"	"	1850	2250
Mayer	"	"	1900	2300
Morrison	"	"	1785	2185

BLOCK 103
(Madison St.)

	Value Before		Value After	
	Inside Lot	Corner Lot	Inside Lot	Corner Lot
Singer	1400	1800	1935	2235
Gaddis	"	"	1950	2350
Mayer	"	"	2000	2400
Morrison	"	"	1885	2285

BLOCK 103
(Jefferson St.)

	Value Before		Value After	
	Inside Lot	Corner Lot	Inside Lot	Corner Lot
Singer	1500	2000	2035	2535
Gaddis	"	"	2050	2550
Mayer	"	"	2100	2600
Morrison	"	"	1985	2485

Exhibit P. 10.

BLOCK 104

	Value Before		Value After	
	Inside Lot	Corner Lot	Inside Lot	Corner Lot
Singer	1500	2000	2035	2535
Gaddis	"	"	2055	2555
Mayer	"	"	2100	2600
Morrison	"	"	1985	2485

BLOCK 66
(Monroe St.)

	Value Before		Value After	
	Inside Lot	Corner Lot	Inside Lot	Corner Lot
Singer	1800	2400	2037	2637
Gaddis	"	"	1950	2450
Mayer	"	"	2016	2616
Morrison	"	"	1925	2525

BLOCK 66
(Madison St.)

	Value Before		Value After	
	Inside Lot	Corner Lot	Inside Lot	Corner Lot
Singer	1400	2100	1900	2600
Gaddis	"	"	1900	2600
Mayer	"	"	1950	2650
Morrison	"	"	1850	2550

BLOCK 107
(Madison St.)

	Value Before		Value After	
	Inside Lot	Corner Lot	Inside Lot	Corner Lot
Singer	1400	1800	1935	2335
Gaddis	"	"	1950	2350
Mayer	"	"	2000	2400
Morrison	"	"	1885	2285

Exhibit P. 10.

BLOCK 107
(Jefferson St.)

	Value Before		Value After	
	Inside Lot	Corner Lot	Inside Lot	Corner Lot
Singer	1500	2000	2035	2535
Gaddis	"	"	2050	2550
Mayer	"	"	2100	2600
Morrison	"	"	1985	2485

BLOCK 108

	Value Before		Value After	
	Inside Lot	Corner Lot	Inside Lot	Corner Lot
Singer	1500	2000	2035	2535
Gaddis	"	"	2050	2550
Mayer	"	"	2100	2600
Morrison	"	"	1985	2485

BLOCK 156
(Grand St.)

	Value Before		Value After	
	Inside Lot	Corner Lot	Inside Lot	Corner Lot
Singer	2100	(None)	2625	(None)
Gaddis	"	"	2625	"
Mayer	"	"	2675	"
Morrison	"	"	2575	"

BLOCK 156
(Clinton St.)

	Value Before		Value After	
	Inside Lot	Corner Lot	Inside Lot	Corner Lot
Singer	2300	3450	2575	3725
Gaddis	"	"	2300	3450
Mayer	"	"	2625	3775
Morrison	"	"	2300	3450

Exhibit P. 10.

BLOCK 109

	Value Before		Value After	
	Inside Lot	Corner Lot	Inside Lot	Corner Lot
Singer	1500	2000	2035	2535
Gaddis	"	"	2050	2550
Mayer	"	"	2100	2650
Morrison	"	"	1935	2435

BLOCK 110
(Grand St.)

	Value Before		Value After	
	Inside Lot	Corner Lot	Inside Lot	Corner Lot
Singer	1600	2100	2007	2507
Gaddis	"	"	1850	2350
Mayer	"	"	2200	2700
Morrison	"	"	2085	2585

BLOCK 110
(Clinton St.)

	Value Before		Value After	
	Inside Lot	Corner Lot	Inside Lot	Corner Lot
Singer	2000	2650	2407	3050
Gaddis	"	"	2250	2900
Mayer	"	"	2600	3250
Morrison	"	"	2235	2885

BLOCK 164
(Clinton St.)

	Value Before		Value After	
	Inside Lot	Corner Lot	Inside Lot	Corner Lot
Singer	2200	3300	2535	3635
Gaddis	"	"	2550	3650
Mayer	"	"	2800	3900
Morrison	"	"	2685	2785

Exhibit P. 10.

BLOCK 111
(Madison St.)

	Value Before		Value After	
	Inside Lot	Corner Lot	Inside Lot	Corner Lot
Singer	1400	1800	1900	2300
Gaddis	"	"	1900	2300
Mayer	"	"	1950	2350
Morrison	"	"	1850	2250

BLOCK 112
(Madison St.)

	Value Before		Value After	
	Inside Lot	Corner Lot	Inside Lot	Corner Lot
Singer	1400	1800	1900	2300
Gaddis	"	"	1900	2300
Mayer	"	"	1950	2350
Morrison	"	"	1850	2250

BLOCK 112
(Jefferson St.)

	Value Before		Value After	
	Inside Lot	Corner Lot	Inside Lot	Corner Lot
Singer	1500	2000	2000	2500
Gaddis	"	"	"	2500
Mayer	"	"	2050	2550
Morrison	"	"	1950	2450

BLOCK 113

	Value Before		Value After	
	Inside Lot	Corner Lot	Inside Lot	Corner Lot
Singer	1500	2000	2000	2500
Gaddis	"	"	"	2500
Mayer	"	"	2050	2550
Morrison	"	"	1950	2450

Exhibit P. 10.

BLOCK 118
(Madison St. irregular lot)

	Value Before		Value After	
	Inside Lot	Corner Lot	Inside Lot	Corner Lot
Singer	1800 (for 25x100)	2400	2075	2675
Gaddis	" " "		1950	2550
Mayer	" " "		2125	2625
Morrison	" " "		1950	2550

BLOCK 119

	Value Before		Value After	
	Inside Lot	Corner Lot	Inside Lot	Corner Lot
Singer	1500	2000	2000	2500
Gaddis	"	"	"	2500
Mayer	"	"	2050	2550
Morrison	"	"	1950	2450

BLOCK 151
(Adams St. irregular plots)

	Value Before		Value After	
	Inside Lot	Corner Lot	Inside Lot	Corner Lot
Singer	1500	2250	2150	2850
Gaddis	"	"	"	2850
Mayer	"	"	2200	2950
Morrison	"	"	2100	2800

BLOCK 151
(Grand St.)

	Value Before		Value After	
	Inside Lot	Corner Lot	Inside Lot	Corner Lot
Singer	2000	3000	2535	2635
Gaddis	"	"	2540	3640
Mayer	"	"	2600	3600
Morrison	"	"	2505	3505

Exhibit P. 10.

BLOCK 120
(Jefferson St.)

	Value Before		Value After	
	Inside Lot	Corner Lot	Inside Lot	Corner Lot
Singer	1500	2250	2000	2750
Gaddis	"	"	"	2750
Mayer	"	"	2050	2800
Morrison	"	"	1950	2700

BLOCK 120
(Adams St.)

	Value Before		Value After	
	Inside Lot	Corner Lot	Inside Lot	Corner Lot
Singer	1600	2400	2150	2950
Gaddis	"	"	2135	2935
Mayer	"	"	2200	3000
Morrison	"	"	2090	2890

BLOCK 114
(Adams St.)

	Value Before		Value After	
	Inside Lot	Corner Lot	Inside Lot	Corner Lot
Singer	1500	2250	2035	2785
Gaddis	"	"	2050	2800
Mayer	"	"	2100	2850
Morrison	"	"	1990	2740

BLOCK 114
(Grand St.)

	Value Before		Value After	
	Inside Lot	Corner Lot	Inside Lot	Corner Lot
Singer	2100	3100	2600	3600
Gaddis	"	"	2600	3600
Mayer	"	"	2650	3650
Morrison	"	"	2550	3550

Exhibit P. 10.

BLOCK 115

	Value Before		Value After	
	Inside Lot	Corner Lot	Inside Lot	Corner Lot
Singer	2100	2800	2740	3440
Gaddis	"	2800	2750	3450
Mayer	"	2800	2800	3500
Morrison	"	2800	2695	3395

BLOCK 121
(Adams St.)

	Value Before		Value After	
	Inside Lot	Corner Lot	Inside Lot	Corner Lot
Singer	1900	2850	2435	3385
Gaddis	"	"	2450	3400
Mayer	"	"	2500	3450
Morrison	"	"	2400	3350

BLOCK 121
(Grand St.)

	Value Before		Value After	
	Inside Lot	Corner Lot	Inside Lot	Corner Lot
Singer	2100	3150	2635	3685
Gaddis	"	"	2650	3700
Mayer	"	"	2700	3750
Morrison	"	"	2590	3640

BLOCK 122

	Value Before		Value After	
	Inside Lot	Corner Lot	Inside Lot	Corner Lot
Singer	2100	(None)	2635	(None)
Gaddis	"	"	2650	"
Mayer	"	"	2700	"
Morrison	"	"	2590	"

Exhibit P. 10.

BLOCK 123
(Clinton St.)

	Value Before		Value After	
	Inside Lot	Corner Lot	Inside Lot	Corner Lot
Singer	2100	3150	2635	
Gaddis	"	"	2650	
Mayer	"	"	2700	
Morrison	"	"	2590	

BLOCK 123
(Willow Ave.)

	Value Before		Value After	
	Inside Lot	Corner Lot	Inside Lot	Corner Lot
Singer	4000	(None)	4137	(None)
Gaddis	"	"	4000	"
Mayer	"	"	4162	"
Morrison	"	"	4000	"

BLOCK 128

	Value Before		Value After	
	Inside Lot	Corner Lot	Inside Lot	Corner Lot
Singer	1700	2525	1900	2725
Gaddis	"	"	1900	2725
Mayer	"	"	2025	2850
Morrison	"	"	1900	2725

BLOCK 129

	Value Before		Value After	
	Inside Lot	Corner Lot	Inside Lot	Corner Lot
Singer	1500	2250	1775	2825
Gaddis	"	"	1800	2550
Mayer	"	"	1825	2525
Morrison	"	"	1750	2500

Exhibit P. 10.

BLOCK 130

	Value Before		Value After	
	Inside Lot	Corner Lot	Inside Lot	Corner Lot
Singer	1500	2250	1775	2525
Gaddis	"	"	1800	2550
Mayer	"	"	1825	2525
Morrison	"	"	1750	2800

BLOCK 138
(Adams St.)

	Value Before		Value After	
	Inside Lot	Corner Lot	Inside Lot	Corner Lot
Singer	1600	2400	1800	2600
Gaddis	"	"	1800	2600
Mayer	"	"	1925	2725
Morrison	"	"	1800	2600

BLOCK 138
(Grand St.)

	Value Before		Value After	
	Inside Lot	Corner Lot	Inside Lot	Corner Lot
Singer	1700	2550	1900	2750
Gaddis	"	"	1900	2750
Mayer	"	"	2025	2875
Morrison	"	"	1900	2750

BLOCK 136
(Madison St.)

	Value Before		Value After	
	Inside Lot	Corner Lot	Inside Lot	Corner Lot
Singer	1250	(None)	1250	(None)
Gaddis	"	"	"	"
Mayer	"	"	"	"
Morrison	"	"	"	"

Exhibit P. 10.

BLOCK 136
(Jefferson St.)

	Value Before		Value After	
	Inside Lot	Corner Lot	Inside Lot	Corner Lot
Singer	1250	1875	1450	2075
Gaddis	"	"	"	"
Mayer	"	"	1575	2200
Morrison	"	"	1450	2075

BLOCK 131
(Grand St.)

	Value Before		Value After	
	Inside Lot	Corner Lot	Inside Lot	Corner Lot
Singer	1700	2550	1900	2750
Gaddis	"	"	1900	2750
Mayer	"	"	2025	2875
Morrison	"	"	1900	2750

BLOCK 133
(Clinton St.)

	Value Before		Value After	
	Inside Lot	Corner Lot	Inside Lot	Corner Lot
Singer	2000	2850	2100	3050
Gaddis	"	"	2100	3050
Mayer	"	"	2225	3175
Morrison	"	"	2100	3050

BLOCK 134
(Park Ave.)

	Value Before		Value After	
	Inside Lot	Corner Lot	Inside Lot	Corner Lot
Singer	3500	(None)	3775	(None)
Gaddis	"	"	3600	"
Mayer	"	"	3825	"
Morrison	"	"	3600	"

Exhibit P. 10.

BLOCK 140
(Grand St.)

	Value Before		Value After	
	Inside Lot	Corner Lot	Inside Lot	Corner Lot
Singer	1700	1700	1975	1975
Gaddis	1700	"	1900	1900
Mayer	"	"	2025	2025
Morrison	"	"	1900	1900

BLOCK 140
(Clinton St.)

	Value Before		Value After	
	Inside Lot	Corner Lot	Inside Lot	Corner Lot
Singer	2000	2000	2275	2275
Gaddis	"	"	2200	2200
Mayer	"	"	2325	2325
Morrison	"	"	2200	2200

BLOCK 141
(Clinton St.)

	Value Before		Value After	
	Inside Lot	Corner Lot	Inside Lot	Corner Lot
Singer	2000	2000	2275	2275
Gaddis	"	"	2300	"
Mayer	"	"	2325	"
Morrison	"	"	2250	"

BLOCK 256
(Park Ave.)

	Value Before		Value After	
	Inside Lot	Corner Lot	Inside Lot	Corner Lot
Singer	3500	(None)	3700	(None)
Gaddis	"	"	3615	"
Mayer	"	"	3722	"
Morrison	"	"	3615	"

Exhibit P. 10.

BLOCK 256
(Consumers Ice Company)

	Value Before		Value After	
	Inside Lot	Corner Lot	Inside Lot	Corner Lot
Singer			3670	(No corner)
Gaddis			3500	"
Mayer			3728	"
Morrison			3500	"

BLOCK 125
(Park Ave.)

	Value Before		Value After	
	Inside Lot	Corner Lot	Inside Lot	Corner Lot
Singer	3500	(None)	3637	(None)
Gaddis	"	"	3600	"
Mayer	"	"	3662	"
Morrison	"	"	3600	

BLOCK 126
(Park Ave.)

	Value Before		Value After	
	Inside Lot	Corner Lot	Inside Lot	Corner Lot
Singer	3500	(None)	3643	(None)
Gaddis	"	"	3600	"
Mayer	"	"	3689	"
Morrison	"	"	3590	"

BLOCK 2
(Newark St.)

	Value Before		Value After	
	Inside Lot	Corner Lot	Inside Lot	Corner Lot
Singer	2700	(None)	2900	(None)
Gaddis	"	"	"	"
Mayer	"	"	"	"
Morrison	"	"	"	"

Exhibit P. 10.

BLOCK 3

	Value Before		Value After	
	Inside Lot	Corner Lot	Inside Lot	Corner Lot
Singer	2500	(None)	2700	(None)
Gaddis	"	"	2700	"
Mayer	"	"	"	"
Morrison	"	"	"	"

BLOCK 8

	Value Before		Value After	
	Inside Lot	Corner Lot	Inside Lot	Corner Lot
Singer	2000	(None)	2200	(None)
Gaddis	"	"	"	"
Mayer	"	"	"	"
Morrison	"	"	"	"

BLOCK 9

	Value Before		Value After	
	Inside Lot	Corner Lot	Inside Lot	Corner Lot
Singer	2000	(None)	2200	(None)
Gaddis	"	"	"	"
Mayer	"	"	"	"
Morrison	"	"	"	"

BLOCK 6

	Value Before		Value After	
	Inside Lot	Corner Lot	Inside Lot	Corner Lot
Singer	2000	(None)	2200	(None)
Gaddis	"	"	"	"
Mayer	"	"	"	"
Morrison	"	"	"	"

Exhibit P. 10.

BLOCK 37
(Northeast Corner)

	Value Before		Value After	
	Inside Lot	Corner Lot	Inside Lot	Corner Lot
Singer	(None)	3450		3967
Gaddis	"	"		3870
Mayer	"	"		3987
Morrison	"	"		3950

BLOCK 37
(Northwest Corner)

	Value Before	Value After
	Corner Lot	Corner Lot
Singer	2550	3667
Gaddis	"	2970
Mayer	"	3087
Morrison	"	2960

BLOCK 12

	Value Before	Value After
	Inside Lot	Inside Lot
Singer	2000	2525
Gaddis	"	2550
Mayer	"	2600
Morrison	"	2490

BLOCK 13

	Value Before		Value After	
	Inside Lot	Corner Lot	Inside Lot	Corner Lot
Singer	2200	3300	2735	3835
Gaddis	"	"	2750	3835
Mayer	"	"	2800	3850
Morrison	"	"	2690	3790

Exhibit P. 10.

BLOCK 10

	Value Before		Value After	
	Inside Lot	Corner Lot	Inside Lot	Corner Lot
Singer	2000	3000	2535	3535
Gaddis	"	"	2550	3550
Mayer	"	"	2600	3600
Morrison	"	"	2490	3490

Exhibit P. 12.

EXHIBIT P. 12.

U. S. WAR DEPARTMENT
offers
Hoboken, N. J., Industrial Sites
on and near
SEVEN TRUNK LINE RAILROADS
at
PUBLIC AUCTION
510 Lots and Plots—Two Buildings
on Ferry St., Willow Ave., Madison St., Harrison St.
and adjoining highways, Hoboken, N. J.

THURSDAY, OCT. 19TH, 1922

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New Jersey Title Guarantee
& Trust Co.

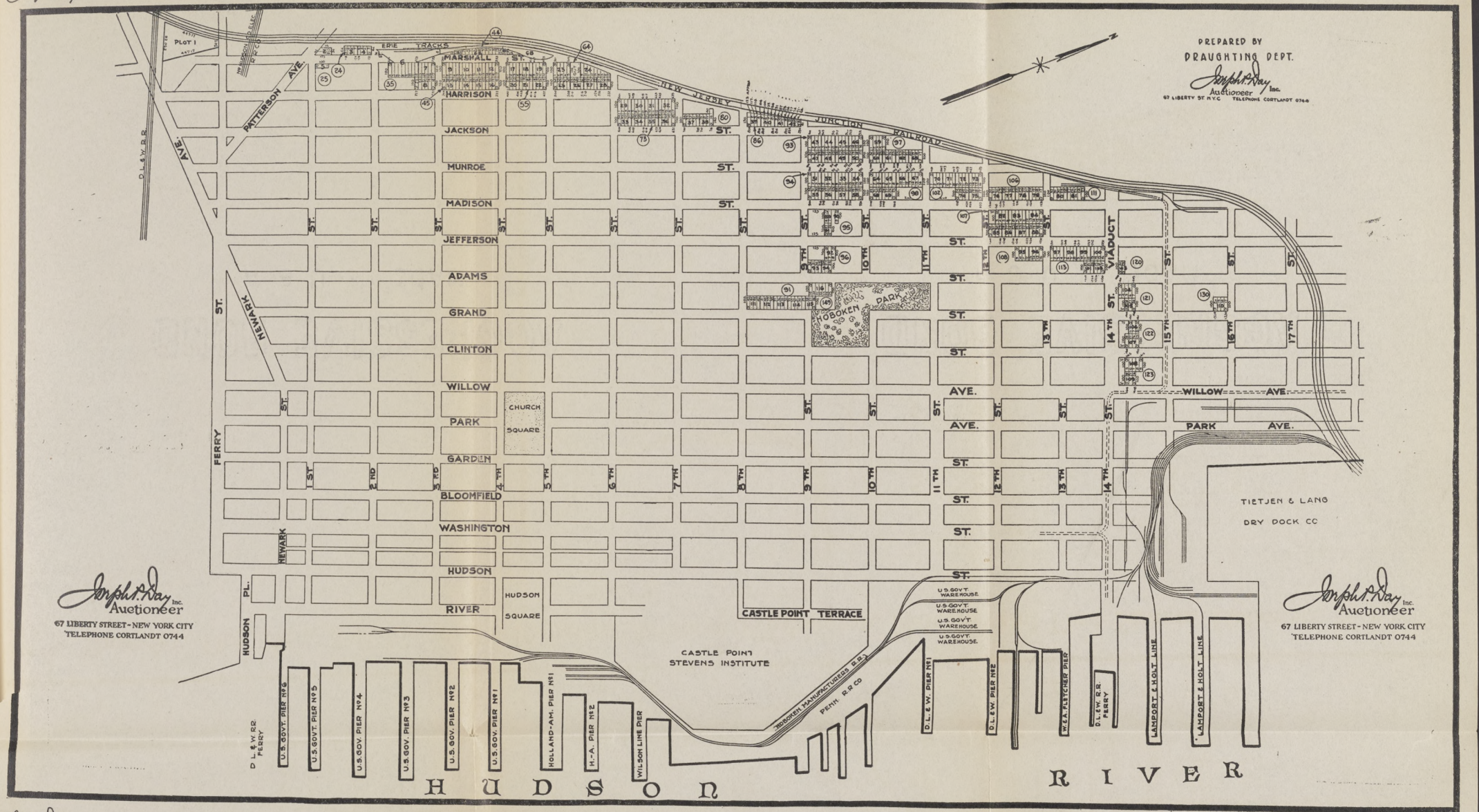
JOSEPH P. DAY
Auctioneer, Inc.
67 Liberty Street, New York City
Telephone, Cortlandt 0744

Associate Auctioneer
G. F. FUGAZZI
105 Willow Ave., Hoboken, N. J.
Tel. 1841—1842-Hoboken

Captain C. D. O'NEAL, U. S. Army
Vice-President and General Manager
Hoboken Shore Road
Tel. 200-01-02 Hoboken

Exhibit P. 11.

Public Auction of 510 Hoboken, N. J., Lots and Plots to be Sold for the U. S. War Department



Joseph P. Day Inc. Auctioneer
67 LIBERTY STREET - NEW YORK CITY
TELEPHONE CORTLANDT 0744

Joseph P. Day Inc. Auctioneer
67 LIBERTY STREET - NEW YORK CITY
TELEPHONE CORTLANDT 0744

Thursday, Oct. 19th, 2 P. M., in the Hoboken Armory, Washington, Newark and First Streets, Hoboken, N. J.

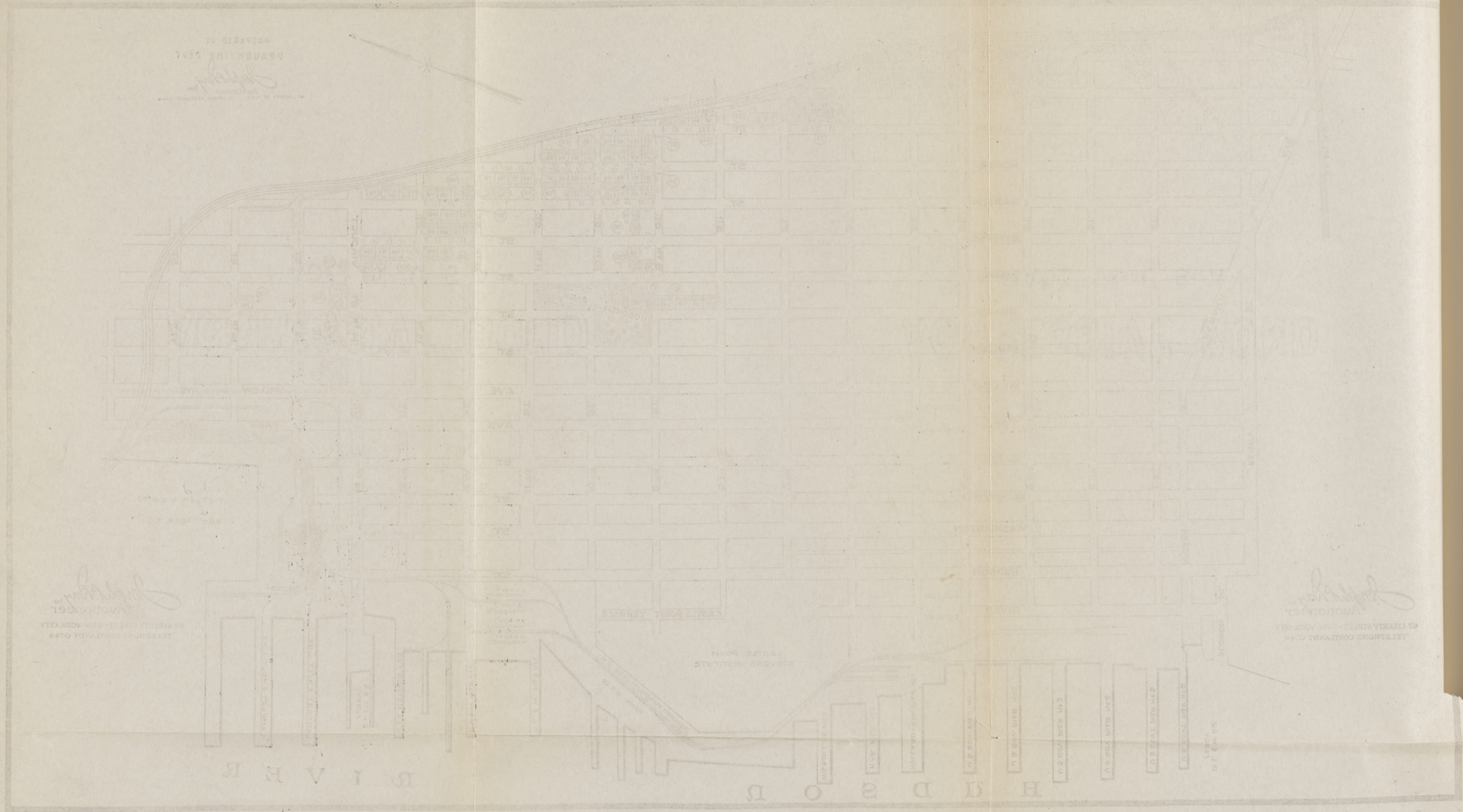


Exhibit P. 12.

TERMS OF SALE

10% of the purchase price and auctioneer's fee on day of sale, balance in 30 days; or,

70% at 6%
60% at 5½%
50% at 5%
} may remain on bond and mortgage for three years.

Purchaser to pay mortgage recording tax, drawing and recording fees and Internal Revenue Stamps, as customary.

Purchases are made subject to confirmation by Secretary of War, United States Government.

All facts governing this sale will be included in printed terms of sale, to be read at time of sale.

EXHIBIT A. 1.

LOT VALUES ON IMPROVED STREETS IN HOBOKEN AS SHOWN BY FOLLOWING SALES.

Block	Lots	Date	Grantor	Grantee	Cons.	Value of Imp'ts	Street	Lot Value
74	25	1/5/15	Kennedy	Connolly	$ 1,200		618 Monroe	$1,200
19	5	12/27/18	Reiken	Goldber	5,000	$ 3,600	408 Newark	1,400
78	13-17 Inc.	9/12/17	Waddington	Hall	7,500		S. E. Cor. Adams & 7th	1,500
76	12-23	3/23/18	J. P. H. Realty	Am. Lead Pen.	18,000		623-633 Madison	31,500
							622-632 Jefferson	1,500
13	20	10/1/19	Tiensch	Stanziale	1,500		80 Jackson	1,500
83	9-13	1/22/21	Frommel	Cravenette	7,500		717-725 Madison	1,500
82	6	8/22/21	Oberlinger	Griffo	1,500		711 Monroe	1,500
76	9	10/20/16	Haggins	Sabinie	1,600		617 Madison	2,500
76	24	10/20/16	Martin	Sabinie	1,650		620 Jefferson	1,650
47	15-17 Inc.	8/5/21	Abercrombie	Dijak	5,000		Cor. Jackson	1,670
76	10	7/1/16	Martin	Am. Lead Pen.	1,700		619 Madison	1,700
18	33	8/5/20	Volk	Gotteppr R. Co.	6,000	4,300	82 Adams	1,700
76	7-8	5/15/18	J. P. H. Realty	Am. Lead Pen.	3,500		613-615 Madison	1,750
25	22	10/30/17	Noding	Bonnett	1,800		128 Harrison	1,800
82	18 to 21	6/2/19	Wright	Kaufmann	5,500		Cor. Madison	1,825
27	11	2/19/20	Heckenberg	Casazza	3,000	1,100	121 Jackson	1,900
2	Irrg.	7/28/16	Botjer	Weiss	21,000	10,000	403 to 411 Newark	1,912
66	33	7/28/15	Romano	Pavone	2,000		502 Monroe	2,000
77	5	2/26/16	Curry	Antonacci	2,000		609 Jefferson	2,000
18	30	4/29/19	Faist	Razumney	4,700	2,700	88 Adams	2,000
47	8	5/11/21	Sexton	Meyer	2,500	500	315 Jackson	2,000
82	1 to 4	9/27/21	Seventi	Barnett	8,000		Cor. Monroe & 7th	2,000
39	23	6/3/20	Cuneo	Lorella	2,200		222 Jefferson	2,200
37	31 to 32	8/19/18	Kruse	City of Hoboken	4,500		204-06 Monroe	2,250
36	27	7/19/22	Valintine	Wilcox	2,275	Small Bldg.	216 Jackson	2,275
40	12	2/21/18	Rossi	Focht	2,300		223 Jefferson	2,300
19	30	8/14/20	Bier	Jersey Impr. Co.	7,500	2,300	90 to 92 Grand	2,300
3	16-17	4/23/18	Katzenberger	Union Iron Wks.	6,250	2,200	607-09 Newark	2,200
3	11	1/4/21	Flohr	Union Iron Wks.	2,500		651 Newark	2,440
163	1	7/8/19	Hoboken T. Co.	Bd. of Ed.	15,000		Cor. 11th & Clinton	2,500

LOT VALUES ON IMPROVED STREETS IN HOBOKEN AS SHOWN BY FOLLOWING SALES.

Block	Lots	Date	Grantor	Grantee	Cons.	Value of Imp'ts	Street	Lot Value
15	43	9/1/20	Donnolly	Carini	7,500	5,000	62 Monroe	2,500
77	20 to 23	1/17/22	Marrone	Perna	12,500	2,500	622-628 Adams	2,500
13	20	5/28/20	Pepe	Genito	2,500		80 Jackson	2,500
152	1A	5/20/22	Farr	Dyke Lumber Co.	11,640	1,940	702-08 Clinton	2,500
13	21	7/15/18	McGreevy	Connell	3,000	400	78 Jackson	2,600
13	21	10/2/19	Connell	Treger	3,300	400	78 Jackson	2,900
83	1 to 7 Inc.	8/15/22	Kroog	St. Anns Ch.	20,710		Cor. Madison & 7th	2,950
36	26	1/4/21	Valintine	Wilcox	3,000		218 Jackson	3,000
18	2	3/22/16	Fallon	Tsavgaris	7,000	3,500	462 Newark	3,075
8	1 to 4	5/1/18	Kortlang	Union Iron	24,000	7,900	558-564 Newark	3,100
15	29	10/3/19	Oleary	Hoboken	4,700	1,200	76 Monroe	3,500
18	6	3/1/21	Lang	Hartwig	6,000	2,300	460 Newark	3,725
133	6 to 12 21 to 26	10/3/20	H. L. I.	Grief	38,000		Clinton & Willow $2,000 on Clinton and $4,000 on Willow	
133	13 to 16 17 to 20	8/29/21	H. L. I.	Front Drive Motor	27,000		$ 2,120 on Clinton St. 4,150 on Willow	
18	4	3/1/21	Lang	Voggelakes	9,000	4,000	458 Newark	4,250

SALES IN JERSEY CITY ADJACENT IN HOBOKEN.

224	18, Pt. 17	3/3/21	Barbash	Union Trust Co.	$ 2,500		628 Grove St.	$ 2,260
259	21-24	2/28/21	Converse	Union Trust Co.	10,000		Erie St.	1,500
261	5	10/30/20	Drayton	Maculough	1,500		663 Grove	1,500
226	11	7/20/21	Hermann	Hudson Realty Co.	2,000		172 18th	2,000
226	18-20	12/2/21	Byron	Hudson Realty Co.	6,000		660-64 Grove	2,000
259	10	1/18/21	Pavonia Realty Co.	Union Trust	2,000		234 16th St.	2,000
292	29-31	1/13/21	Boyle	Union Trust Co.	8,000		233-37 17th St.	2,000
293	25-26	1/10/21	Traphagen	Union Trust Co.	4,000		644 Jersey Ave.	2,000
293	21-22	1/10/21	Watson	Union Trust Co.	5,000		636-38 Jersey Ave.	2,200
225	23	3/1/21	Greater	Union Trust Co.	2,500		652 Grove	2,500
293	17-18	1/13/21	Kelleher	Union Trust Co.	5,000		Cor. Jersey & 17th	2,500
293	23	1/10/21	Cordict	Union Trust Co.	3,000		640 Jersey	3,000
225	E & F	2/28/21	Wood	Hendrickson	6,000		Cor. Henderson & 17th	3,750

Exhibit A. 2.

EXHIBIT A. 2.

JACKSON STREET SEWER

Asmt. Sewer confirmed 1/ 1/95
" Paving " 12/13/99
W. S. Jackson—Block 36—Between 2nd-3rd

—Built 1895—

Lots	Date	Lib. Pg.	Grantor	Grantee	Con.	Impts.
24-25	8/29/02	821-126	Loomis	Buck	$2,000.	S. & P.
22-23	8/13/03	839-633	Loomis	Maran	2,000.	S. & P.
20	3/27/96	644-1	Loomis	Bonin	1,000.	S.
20	11/ 3/05	927-350	Bonin	Gilfert	1,130.	S. & P.

—Built 1895—

Asmt. Sewer confirmed 1/ 1/95
" Paving " 12/13/99
E. S. Jackson—Block 37—Between 2nd-3rd

9	7/ 2/96	650-52	Rosa	Bentzen	$ 950.	S.
12	12/18/90	518-231	Eberhard	Cajoli	550.	Un.
12	4/ 9/97	670-85	Cajoli	Jane Francis	795.	S.

—Built 1897—

Asmt. Sewer confirmed 6/ 7/97
" Paving " 6/14/00
W. S. Jackson—Block 46—Between 3rd-4th

19-21 inc.	11/16/94	607-549	Wright	Moran	$1,500.	Un.
31-32	4/ 2/94	593-419	Delehey	Smith	1,200.	"
23	4/24/94	598-47	Wright	Brandes	450.	"

—Built 1897—

Asmt. Sewer confirmed 6/ 7/97
" Paving " 6/14/00
W. S. Jackson—Block 46—between 3rd-4th

25	8/11/97	701-647	Moennich	Gilfert	$ 925.	S.
25	8/11/97	706-1	Gilfert	Schneider	1,125.	S.
24	8/ 9/98	714-120	Moennich	"	900.	S.
24	11/25/98	714-123	Schneider	Gilfert	900.	S.
24	4/ 3/99	722-105	Gilfert	Molten	950.	S.
23	8/ 8/00	761-53	Brandes	Marre	770.	S. & P.
31-32	3/25/03	831-398	Smith	Ebersberger	1,815.	S. & P.

—Built 1897—

Asmt. Sewer confirmed 6/ 7/97
" Paving " 6/ 4/00
E. S. Jackson—Block 47—Between 3rd-4th

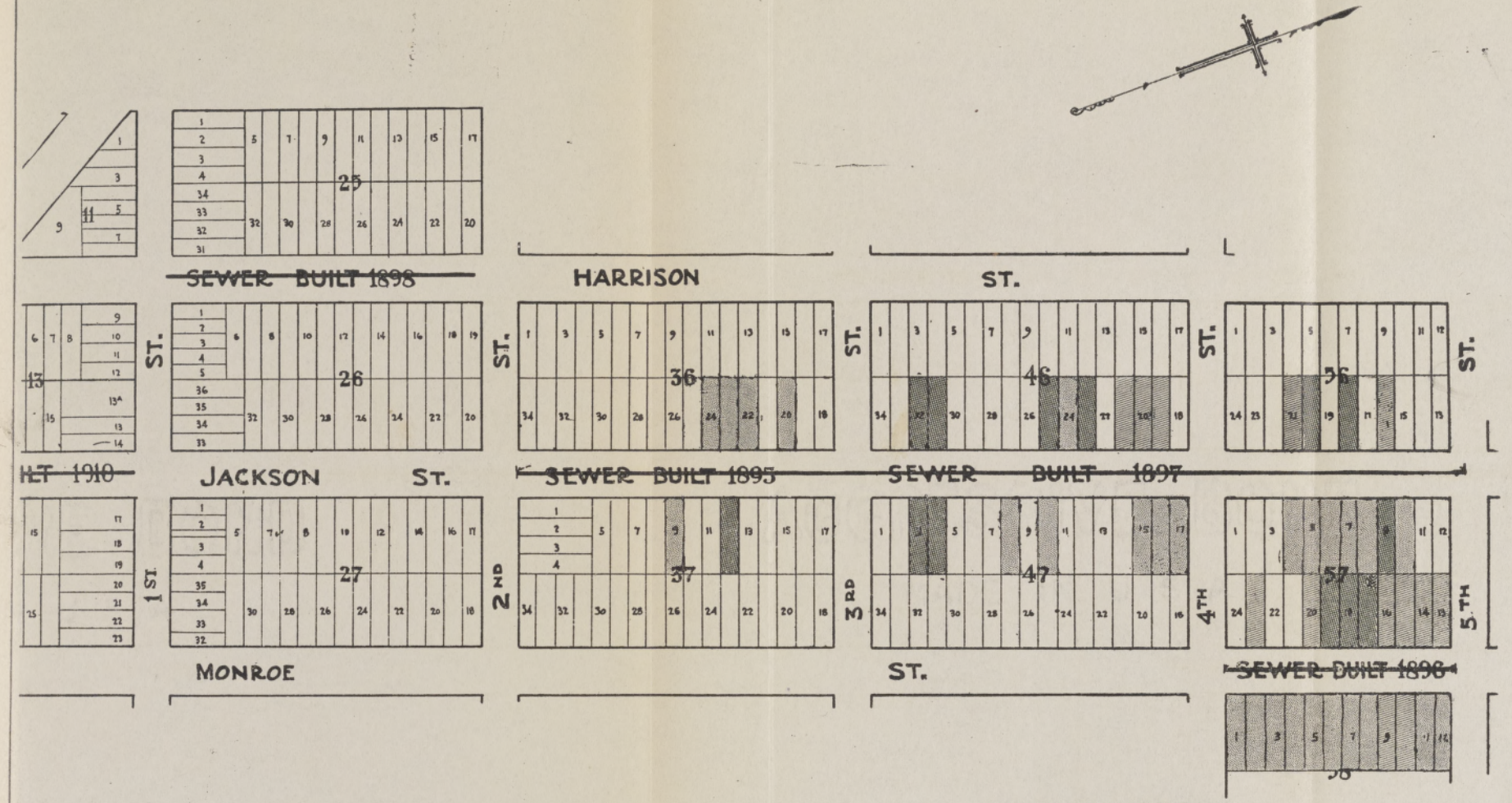
8	6/ 9/98	698-595	Erxmeyer	Hayes	900.	S.
3- 4	12/ 1/91	542-345	G. Pape	Selvage	970.	Un.
3- 4	1/15/01	765-480	Selvage	Rosa	1,500.	S. & P.
				Trade of some kind		
10	2/27/06	946-87	Cuspilich	Roeth	1,100.	S. & P.
15-17 inc.	3/15/06	943-103	Huggins	Smith	4,500.	S. & P.

—Built 1897—

Asmt. Sewer confirmed 6/ 7/97
" Paving " 7/23/02
W. S. Jackson—Block 56—Between 4th-5th

21	2/10/94	592-226	Frommell	Schoenfelder	500.	Un.

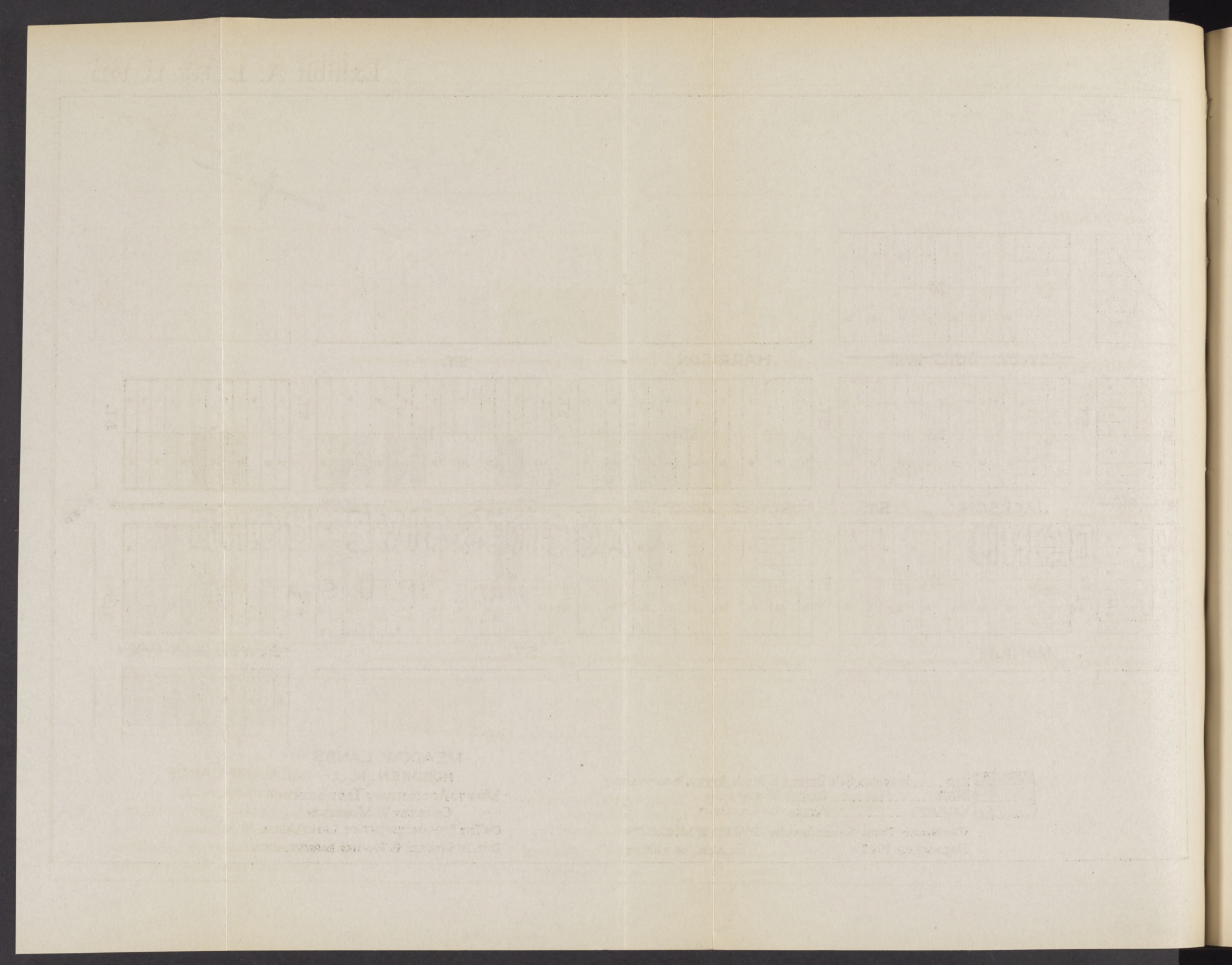
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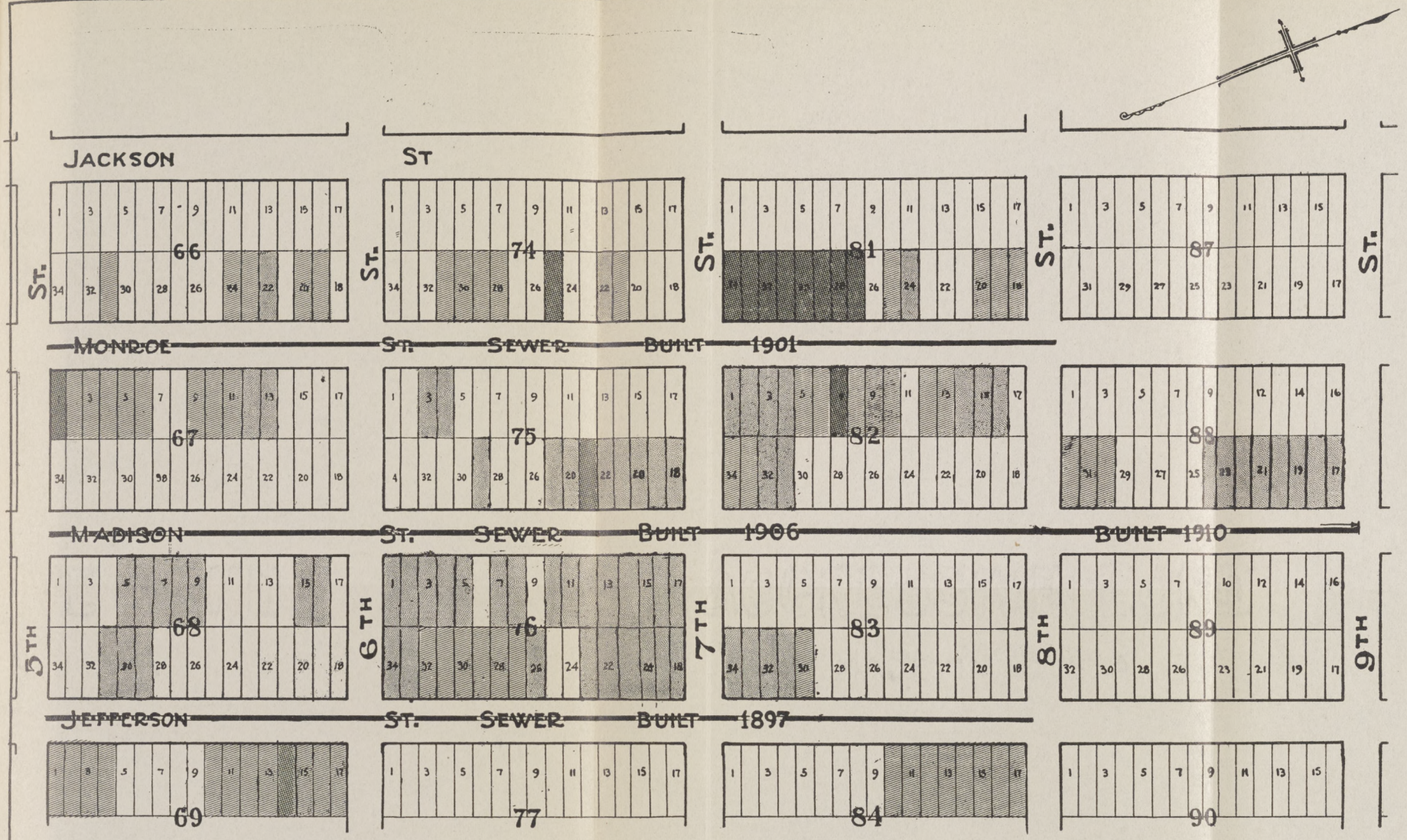


RED ..... Indicates Sale BEFORE & Resale AFTER Improvement
BLUE ..... BEFORE Improvement
YELLOW ..... AFTER Improvement

PREPARED FROM SALES DATA BY CHARLES W. MORRISON
DECEMBER 1922 SCALE 1 IN = 100 FT.

MEADOW LANDS
HOBOKEN, N. J.
MAP TO ACCOMPANY TESTIMONY OF
CHARLES W. MORRISON
ON THE ENHANCEMENT OF LAND VALUE
DUE TO SEWER & PAVING IMPROVEMENTS





Red ..... Indicates Sale Before & After Improvement
Blue ..... " " Before Improvement
Yellow ..... " " After Improvement

Prepared From Sales Data By CHAS. W. MORRISON
December 1922 Scale 1 in. = 100 ft.

MEADOW LANDS
HOBOKEN, N.J.
Map to Accompany Testimony of
Charles W. Morrison
On The Enhancement of Land Value
Due To Sewer & Paving Improvements

Exhibit A. 2.

—Built 1897—
Asmt. Sewer confirmed 6/ 7/97
" Paving " 7/23/02
W. S. Jackson—Block 56—Between 4th-5th

Lots	Date	Lib. Pg.	Grantor	Grantee	Con.	Impts.
20	4/18/94	593-559	Frommel	Walsh	$ 480.	Un.
20	12/15/99	741-3	Walsh	Kerat	900.	S.
16-17-18	8/ 8/95	628-289	Madden	Cunningham	1,500.	Un.
16-17	8/23/95	627-481	Cunningham	Flora	875.	"
16	8/23/95	627-484	Flora	Sica	450.	"
18	12/ 5/95	636-137	Cunningham	Torre	450.	"
18	9/19/99	732-468	Torre	Giurich	725.	S.
17	3/ 1/00	745-175	Flora	Sica	775.	S.

—Built 1897—
Asmt. Sewer confirmed 6/ 7/97
" Paving " 7/23/02
E. S. Jackson—Block 57—Between 4th-5th

9	5/ 7/95	619-439	Frommel	Sweeney	400.	Un.
5- 6	3/14/99	722-261	"	Feirabend	1,000.	S.
9	12/16/98	721-518	Sweeney	Vernaglia	600.	S.
4	10/13/99	737-15	Sheridan	Guaraglia	750.	S.
8	1/29/01	762-589	Frommel	Pierro	850.	S.
7	5/ 6/01	791-35	"	Policastro	825.	S.
10	3/20/01	778-229	"	Lisa	850.	S.

MONROE STREET SEWER

—Built 1896—
Asmt. Sewer confirmed 7/23/96
" Paving " 12/20/99
E. S. Monroe—Block 68—Between 5th-6th

Lots	Date	Lib. Pg.	Grantor	Grantee	Con.	Impts.
23	3/24/92	549-316	Peter Stuherck	Henry Betten	$ 600.	Un.
20	12/11/95	638-201	Eberhard	A. La Morta	900.	"
19	7/21/96	650-307	Eberhard	Capelli	1,000.	S.
18	1/27/00	744-63	"	Angolono	1,200.	S. & P.
17	3/20/01	776-136	"	Cerra	1,400.	S. & P.
13-20 inc.	10/18/95	630-542	Delehey	Eberhard	6,500.	Un.
15	10/21/95	633-360	Eberhard	Pope	800.	"
20	12/31/95	638-201	"	La Morta	900.	"
15	11/29/95	640-366	Pope	Poock	800.	"
16	10/ 2/98	710-447	Eberhard	Marneli	1,400.	S.

—Built 1896—
Asmt. Sewer confirmed 7/23/96
" Paving " 12/20/99
E. S. Monroe—Block 58—Between 4th-5th

9	6/19/95	627-330	Reiche	O'Brein	600.	Un.
10	6/25/95	625-48	"	Del Mastro	635.	"
1- 8 inc.	2/19/03	833-542	Geo. Focht dec'd	Betten	9,000.	S. & P.
11-12	3/26/01	764-629	Reiche	Roth	2,000.	S. & P.
15	1/21/95	616-38	Oleary	Damelio	875.	Un.
16	4/25/99	720-408	Hob. by Coll.	Romano	749.62	S.

Exhibit A. 2.

—Built 1901—
Asmt. Sewer confirmed 1/28/01
" Paving " 12/ 2/02
W. S. Monroe—Block 66—Between 5th-6th

Lots	Date	Lib. Pg.	Grantor	Grantee	Con.	Impts.
19-20 Bl. 66	1/12/94	588-463	Frommel	Reimer	$1,875.	Un.
31 " 74						
23-24	12/26/96	661-427	Morrison	Scutellaro	1,250.	Un.
31	12/ 8/99	740-420	Moller	Kockendorfer	900.	Un.
22	10/21/03	848-387	Loomis	Carmeley		
				Scutellaro	1,100.	S. & P.

—Built 1901—
Asmt. Sewer confirmed 1/28/01
" Paving " 12/ 2/02
W. S. Monroe—Block 67—Between 5th-6th

1- 4 inc.	4/ 2/91	527-208	Kimball	Hoffmann	2,200.	Un.
5- 6	2/ 8/93	564-478	"	Schultz	1,200.	Un.
10-11	8/ 1/98	705-419	"	Pierro	1,400.	Un.
9	1/30/99	717-131	"	Lanzzetti	775.	Un.
2	1/ 5/00	743-1	Edelmann	Picurri	900.	Un.
3- 4	12/13/00	772-284	"	Jos. Thomas	1,800.	Un.
1	6/10/01	776-541	"	Wyner	1,000.	S.
12-13	5/17/02	803-423	Loomis	Pierro	2,200.	S.
1	10/22/02	818-408	Wyner	Carlo	1,200.	S.

—Built 1901—
Asmt. Sewer confirmed 1/28/01
" Paving " 12/ 2/02
W. S. Monroe—Block 74—Between 6th-7th

31						
19-20 Bl. 66	1/12/94	588-463	Frommel	Reimer	$1,875.	Un.
25	4/ 5/94	595-365	"	Kennedy	630.	"
28	9/14/94	605-365	Carluccio	Petribone	850.	"
29	6/18/94	610-244	Tompkins	Stover	500.	"
29	11/24/94	614-110	Stover	Giordano	650.	"
30	1/ 3/00	740-397	Brainerd	Pierro	500.	"
30	1/11/00	740-400	Pierro	Betz	450.	"
30	9/11/00	771-20	Betz	Pierro	450.	"
21	9/ 7/00	832-292	Frommel	Linder	650.	"
31	9/23/01	792-126	Reimer	Pierro	1,200.	S.
22	5/ 7/12		Bergen	Bunken	1,300.	S. & P.
25	1/ 5/15	1197-308	Kennedy	Connolly	1,200.	S. & P.

—Built 1901—
Asmt. Sewer confirmed 1/28/01
" Paving " 12/ 2/02
E. S. Monroe—Block 75—Between 6th-7th

3- 4	7/16/01	787-175	Frommel	Thomas	2,000.	S.

Exhibit A. 2.

—Built 1901—

Asmt. Sewer confirmed 1/28/01
" Paving " 12/ 2/02
W. S. Monroe—Block 81—Between 7th-8th

Lots	Date	Lib. Pg.	Grantor	Grantee	Con.	Impts.
25	11/29/93	584-572	Frommel	McNally	$ 650.	Un.
18-20 inc.	2/ 3/99	722-99	Seide	Hauger	3,100.	"
27-34 "	10/31/95	634-467	Van Deusen	Van Deusen	4,800.	"
24	1/28/12	1144-213	Frommel Re. Co.	Ferguson Bros.	1,395.	S. & P.
27-34 "	10/28/05	926-298	Van Deusen	Oltmer Iron Wks.	8,500.	S. & P.

—Built 1901—

Asmt. Sewer confirmed 1/28/01
" Paving " 12/ 2/02
E. S. Monroe—Block 82—Between 7th-8th

12	6/11/94	603-47	Frommel	Wehmuller	$ 625.	
6	4/19/95	618-304	"	Oberlinger	595.	
5 & 13	6/26/95	624-404	"	Clausing	1,140.	Un.
13	7/10/96	649-390	Clausing	Baack	650.	
10	9/13/00	758-293	Reimer	Lena May	800.	
7-10 inc.	10/15/98	712-444	Frommel	Reimer	4,000.	
7-8-9	1/ 5/06	914-642	Reimer	Wehman	5,200.	
14-16 inc.	9/ 9/03	852-235	Loomis	Padovano	4,500.	
7	3/ 8/04	858-411	Kimball	DeStefano	1,200.	S. & P.
1- 4 inc.	5/15/18	1281-73	J. P. H. Realty	Serventi	6,000.	
6	8/22/21	1409-446	Oberlinger	Griffo	1,500.	

MADISON AVENUE SEWER

—Built 1906—

Asmt. Sewer confirmed 1/24/06
" Paving " 9/19/98
E. S. Madison—Block 68—Between 5th-6th

Lots	Date	Lib. Pg.	Grantor	Grantee	Con.	Impts.
16	10/ 7/98	708-510	P. Pantoliano	Mosca	$ 900.00	P.
15	12/10/00	760-584	Widman	Marraco	975.00	P.
5- 8 inc.	5/23/06	954-143	Huggins	Romano	5,200.00	S. & P.
9	10/10/10	1068-530	Garrone	Cammillo	600.00	S. & P.

Asmt. Sewer confirmed 1/24/06
" Paving " 9/19/98
W. S. Madison—Block 75—Between 6th-7th

—Built 1906—

29	6/18/06	953-195	Frommel	Luizio	1,200.00	
24	9/17/06	957-456	"	Totaro	1,200.00	
25	9/12/06	958-447	"	Florio	1,200.00	
23	10/ 6/06	960-178	"	Laparto	1,200.00	S. & P.
22	10/31/06	961-357	"	Del Boccio	1,200.00	
23	12/ 3/07	990-442	Laparta	Sabini	1,410.00	
22	9/28/11	1100-433	Del Boccio	Keystone Dairy	1,900.00	
18-21 inc.	3/ 5/09	1017-91	Kroog	" "	6,000.00	

Exhibit A. 2.

—Built 1906—
Asmt. Sewer confirmed 1/24/06
" Paving " 9/19/98
E. S. Madison—Block 76—Between 6th-7th

Lots	Date	Lib. Pg.	Grantor	Grantee	Con.	Impts.
1	10/ 2/03	846-568	Huggins	Marrone	$1,600.	P.
2	12/31/04	890-257	"	"	1,300.	P.
3	3/30/06	937-256	"	"	1,450.	S. & P.
11	3/13/12	1120-139	"	Sabini	1,650.	S. & P.
4	8/ 1/12	1117-512	"	Russo	1,900.	S. & P.
10	7/14/16	1236-143	"	Sabini	1,700.	S. & P.
5	10/ 9/16		J. P. H. Realty Co.	Frost	1,210.	S. & P.
12-23 inc.	3/23/18	1274-645	"	Amer. Lead Pen.	18,000.	S. & P.
7- 8	5/15/18	1281-64	"	" " "	3,500.	S. & P.

—Built 1906—
Asmt. Sewer confirmed 1/24/06
" Paving " 9/19/98
W. S. Madison—Block 82—Between 7th-8th

31-32	2/15/06	935-177	F. H. Maurice	Barry	2,000.	S.
33-34	3/ 8/05	894-282	"	"	2,500.	Un.

—Built 1910—
Asmt. Sewer confirmed 4/13/10
" Paving " 4/13/10
W. S. Madison—Block 88—Between 8th-9th

30	8/20/96	652-440	Minturn	Bald	650.	Un.

—Built 1910—
Asmt. Sewer confirmed 4/13/10
" Paving " 4/13/10
W. S. Madison—Block 88—Between 8th-9th

31-32	8/ 2/95	627-327	Minturn	Bald	$2,000.	Un.
17-20 inc.	2/26/17	1245-554	Loomis	Sam Fillippo	3,625.	S. & P.
21-24 inc.	2/26/17	1245-553	"	Ferreri	3,625.	S. & P.
31-32	7/21/22	1445-511	Davis	Eggert	3,333.	S. & P.
30	7/21/22	1445-511	"	"	1,667.	S. & P.

—Built 1897—
Asmt. Sewer confirmed 9/ 2/97
" Paving " 3/26/03
W. S. Jefferson—Block 83—Between 7th-8th

30	10/13/94	606-574	Frommel	Minogue	$ 590.	Un.
31-34 inc.	2/ 2/03	839-272	"	St. Ann's R. C. Church	4,500.	S. & P.
28-29	7/17/04	882-258	"	Palmieri	2,550.	S. & P.

—Built 1897—
Asmt. Sewer confirmed 9/ 2/97
" Paving " 3/26/03
E. S. Jefferson—Block 84—Between 7th-8th

10-17 inc.	4/20/93	571-448	Eberhard	Reynolds	$6,400.	Un.

Exhibit A. 2.

—Built 1897—

Asmt. Sewer confirmed 9/ 2/97
" Paving " 3/26/03
E. S. Jefferson—Block 69—Between 5th-6th

Lots	Date	Lib. Pg.	Grantor	Grantee	Con.	Impts.
14	10/11/93	586-95	Schneider	Brender	$ 800.	Un.
13	9/27/94	604-566	"	Sam Siviri	1,000.	Un.
16-17	5/22/96	648-129	Kroebel	Peluso	2,400.	Un.
14	6/ 1/99	726-258	Brender	Bohley	900.	S.
14	3/ 7/00	745-230	Bohley	Vernaglia	1,100.	S.

—Built 1897—

Asmt. Sewer confirmed 9/ 2/97
" Paving " 3/26/03
W. S. Jefferson—Block 76—Between 6th-7th

27	8/31/92	558-498	Frommel	Manza	$ 650.	Un.
32	2/10/93	567-589	"	Carluccio	725.	Un.
28	5/16/93	576-354	"	Manza	715.	Un.
29	12/14/93	587-639	"	Brender	925.	Un.
30	4/20/94	595-598	"	Commissar	775.	Un.
31	4/25/94	597-297	"	Carluccio	800.	Un.
28	2/ 6/97	666-399	Brender	Manza	1,350.	Un.
33	4/20/98	698-165	Frommel	Pinto	1,150.	S.
26	3/20/99	721-80	J. P. Huggins	Andretta	1,200.	S.
34	11/29/99	739-69	Frommel	Marrone	1,500.	S.
18-23 inc.	3/23/18	1281-64	L. P. H. Realty	Amer. Lead Pen.	9,000.	S. & P.

JEFFERSON STREET SEWER

—Built 1897—

Asmt. Sewer confirmed 9/ 2/97
" Paving " 3/26/03
W. S. Jefferson—Block 68—Between 5th-6th

Lots	Date	Lib. Pg.	Grantor	Grantee	Con.	Impts.
30	5/ 5/00	749-350	Kennedy	Kammerer	$ 600.	S.
31	5/ 5/00	749-253	"	Clark	600.	S.
29	5/12/00	749-309	"	Hogan	900.	S.
31	4/21/02	803-271	Clark	O'Connor	800.	S.
30	4/28/02	799-615	Kammerer	Pasquale	925.	S.

—Built 1897—

Asmt. Sewer confirmed 9/ 2/97
" Paving " 3/26/03
E. S. Jefferson—Block 69—Between 5th 6th

1- 4 inc.	2/ 3/92	544-496	Cunningham	Lertora	$3,250.	Un.
10	4/ 2/92	547-394	Moore	Kennedy	600.	Un.
11	4/ 7/92	550-238	"	Grace	610.	Un.
14	4/25/92	549-644	"	Will	620.	Un.
13	3/29/92	549-646	"	Schneider	620.	Un.
16-17	3/29/92	553-256	Bogart	Kroebel	2,000.	Un.
15	7/18/92	555-162	Moore	Vernaglia	625.	Un.
12	9/19/92	561-130	"	Wegner	610.	Un.
14	9/ 8/93	578-579	Will	Schneider	700.	Un.
13	9/ 1/93	581-541	Schneider	Schmidt	700.	Un.

Exhibit A. 2.

—SUMMARY—

Of all sales data showing the enhancement in vacant land value due to the laying of paving and the building of Sewers in Jefferson, Madison, Monroe and Jackson Streets beyond the drainage area, called the 7th, 11th & 15th Street sewerage system. Former sewers built and paving laid from 1895 to 1910.

Street	No. of Sales	No. of Lots	Enhancement Due to Sewer	Pav'g	Total	Average Value of Lots Found from Sales Data Unimproved	With Sewer Only	With Pav'g	Fully Improved
Jefferson	35	56	$160.	$347.	$507.	$ 808.	$ 968.	$1,155.	$1,315.
Madison	29	57	200.	135.	335.	1,030.	1,230.	1,165.	1,365.
Monroe	58	115	375.	185.	560.	700.	1,075.	885.	1,260.
Jackson	38	52	350.	225.	575.	475.	825.	700.	1,050.
	160	280	$271.	$223.	$494.	$ 753.	$1,024.	$ 976.	$1,248.

Note: The enhancement of $271. average for sewer includes connection.
The enhancement of $223. " " paving includes curbing, catch-basins and grading.
The enhancement of $494. " total increase includes all foregoing improvements.

Exhibit A. 2.

RESALE OF LOTS PRECEDING AND FOLLOWING STREET IMPROVEMENTS

Lot	Sold	Con.	Impvts.	Increase
	Jackson Street—Block 37			
12	Apr. 9, 1897	$ 795.		
12	Dec. 18, 1890	550.	Sewer	$245.
	Jackson Street—Block 46			
23	Aug. 8, 1900	$ 770.		
23	Apr. 24, 1894	450.	Sewer & Paving	$320.
25	Aug. 11, 1897	1,125		
25	Aug. 11, 1897	925	Paving	200.
31-32	Mar. 25, 1903	1,815		
31-32	Apr. 2, 1894	1,200	Sewer & Paving	307.50
	Jackson Street—Block 47			
3- 4	Jan. 15, 1901	$1,500	Sewer & Paving	$530. & $265.
3- 4	Dec. 1, 1891	970		Two lots
	Jackson Street—Block 56			
20	Dec. 15, 1899	$ 900		
20	Apr. 18, 1894	480	Sewer	420.
17	Mar. 1, 1900	775.		
17	Aug. 23, 1895	437.	Sewer	332.
18	Sept. 19, 1899	725.		
18	Aug. 8, 1895	500.	Sewer	225.
	Jackson Street—Block 57			
9	Dec. 16, 1898	$ 600.		
9	May 7, 1895	400.	Sewer	
	Monroe Street—Block 57			
19	July 23, 1896	$1,000		
19	Oct. 18, 1895	800	Sewer	200.
17	Mar. 20, 1901	1,400		
17	Oct. 18, 1895	812	Sewer & Paving	588.
18	Jan. 27, 1900	1,200		
18	Oct. 18, 1895	812	Sewer & Paving	388.
	Monroe Street—Block 67			
1	Oct. 22, 1902	1,200		
1	June 10, 1901	1,000	Sewer	200.
	Monroe Street—Block 74			
25	Jan. 5, 1915	$1,200		
25	Apr. 5, 1894	630	Sewer & Paving	$570.
	Monroe Street Block 81			
27-34 inc.	Oct. 28, 1905	$8,500	$1,062 per lot S. & P.	
27-34 "	Oct. 10, 1895	4,800	600 " "	462.
	Monroe Street—Block 82			
7	Mar. 8, 1904	$1,200		
7	Oct. 15, 1898	1,000	Sewer	200.
	Madison Street—Block 75			
23	Dec. 2, 1907	$1,410		
23	Oct. 6, 1906	1,200	Sewer	210.

Exhibit A. 2.

Jefferson Street—Block

Lot	Sold	Con.	Imprvts.		Increase
14	Mar. 7, 1900	$1,100.			
14	June 1, 1899	900.	Av. $1,000		
14	Oct. 11, 1893	800			
14	Sept. 8, 1893	700			
14	Apr. 25, 1892	620	Av. 707		
			$293.00	Av. Sewer	$293.
14	June 1, 1899	$ 900.			
14	Oct. 11, 1893	800.	Sewer		$100

EXHIBIT A. 1—A. Y.

HOBOKEN SEWER CASE

NEW JERSEY JUNCTION RAILROAD CO.

Resolution #1.
Construction of the 7th, 11th and
15th St. Sewerage System.

Block	Lot	Class of Impt.	Impt. Assess.	Area Sq. Ft.	Thos. A. Ryer Value of Land Prior to	Impts.	Sub. to
72	1	Sewer	$1,006.	2,625	$2,782.	$315.	$3,097.
"	2	"	907.	2,375	1,900.	285.	2,185.
"	3	"	807.	2,125	1,700.	255.	1,955.
"	4	"	708.	1,875	1,500.	225.	1,725.
"	5	"	609.	1,625	1,300.	195.	1,495.
"	6	"	510.	1,325	1,060.	159.	1,219.
"	7	"	410.	1,075	860.	129.	989.
"	8	"	514.	750	600.	90.	690.
80	10	"		1,250	1,000.	150.	1,150.
"	11	"		1,150	920.	138.	1,058.
"	12	"		1,050	840.	126.	966.
"	13	"		975	780.	117.	897.
"	14	"	1,557.	850	680.	102.	782.
"	15	"		750	600.	90.	690.
"	16	"		700	560.	84.	644.
"	17	"		625	500.	75.	575.
"	18	"	960.	2,500	2,650.	300.	2,950.
"	19	"	960.	2,500	2,000.	300.	2,300.
"	20	"	960.	2,500	2,000.	300.	2,300.
"	21	"	960.	2,500	2,000.	300.	2,300.
"	22	"	960.	2,500	2,000.	300.	2,300.
"	23	"	960.	2,500	2,000.	300.	2,300.
"	24	"	960.	2,500	2,000.	300.	2,300.
"	25	"	960.	2,500	2,000.	300.	2,300.
92	1	"	398.	1,125	1,192.	135.	1,327.
"	2	"	369.	1,000	800.	120.	920.
"	3	"	336.	950	760.	114.	874.
"	4	"	302.	875	700.	105.	805.
"	5	"	263.	775	620.	93.	713.
"	6	"	220.	700	560.	84.	644.
"	7	"	182.	625	500.	75.	575.
"	8	"	148.	525	420.	63.	483.
"	9	"	115.	450	360.	54.	414.
"	10	"	81.	300	240.	36.	276.
101	1	"	1,209.	2,850	3,021.	342.	3,363.
"	2	"	1,142.	2,750	2,200.	330.	2,530.
"	3	"	1,104.	2,575	2,060.	309.	2,369.
"	4	"	1,084.	2,425	1,940.	291.	2,231.
"	5	"	1,065.	2,300	1,840.	276.	2,116.
"	6	"	1,046.	2,200	1,760.	264.	2,024.
"	7	"	1,021.	2,050	1,640.	246.	1,886.
"	8	"	990.	1,950	1,560.	234.	1,794.
"	9	"	959.	1,775	1,420.	213.	1,633.

Exhibit A. 1—A. Y.

Block	Lot	Class of Impt.	Impt. Assess.	Area Sq. Ft.	Thos. A. Ryer Value of Land Prior to	Impts.	Sub. to
101	10	Sewer	$ 928.	1,675	$1,340.	$201.	$1,541.
"	11	"	869.	1,500	1,200.	180.	1,380.
"	12	"	801.	1,375	1,100.	165.	1,265.
"	13	"	753.	1,225	980.	147.	1,127.
"	14	"	705.	1,050	840.	126.	966.
"	15	"	656.	950	760.	114.	874.
"	16	"	609.	800	848.	96.	944.
136	20	"		90	63.	10.	73.
"	21	"		850	595.	102.	697.
"	22	"	3,122.	1,575.	1,102.	189.	1,291.
"	23	"		2,175	1,522.	261.	1,783.
137	15	"	960.	2,500	2,325.	300.	2,625.
"	18	"	960.	2,500	2,325.	300.	2,625.
"	19	"	960.	2,500	1,750.	300.	2,050.
"	20	"	960.	2,500	1,750.	300.	2,050.
"	21	"	960.	2,500	1,750.	300.	2,050.
"	22	"	960.	2,500	1,750.	300.	2,050.
"	23	"	960.	2,500	1,750.	300.	2,050.
"	24	"	960.	2,500	1,750.	300.	2,050.

HOBOKEN SEWER CASE

NEW YORK STATE REALTY & TERMINAL CO.

Resolution #1.
Construction of the 7th, 11th and
15th St. Sewerage System.

64	6	Sewer	$ 410.	2,500	$2,000.	$300.	$2,300.
"	7	"	360.	2,500	2,000.	300.	2,300.
"	8	"	310.	2,500	2,000.	300.	2,300.
80	1	"		2,450	1,960.	294.	2,254.
"	2	"		2,300	1,840.	276.	2,116.
"	3	"		2,125	1,700.	255.	1,955.
"	4	"	3,354.	2,000	1,600.	240.	1,840.
"	5	"		1,900	1,520.	228.	1,748.
"	6	"		1,750	1,400.	210.	1,610.
"	7	"		1,625	1,300.	195.	1,495.
"	8	"		1,500	1,200.	180.	1,380.
" Part	9	"	307.	250	200.	30.	230.
97	6	"	710.	2,200	1,760.	264.	2,024.
"	7	"	660.	2,050	1,640.	246.	1,886.
"	8	"	610.	1,950	1,560.	234.	1,794.
"	9	"	560.	1,800	1,440.	216.	1,656.
"	10	"	465.	1,700	1,360.	204.	1,564.
"	11	"	432.	1,550	1,240.	186.	1,426.
"	12	"	394.	1,425	1,140.	171.	1,311.
"	13	"	355.	1,250	1,000.	150.	1,150.
"	14	"	317.	1,125	900.	135.	1,035.
"	15	"	278.	1,000	800.	120.	920.
"	16	"	240.	875	700.	105.	805.
111	17	"	729.	1,925	1,270.	231.	1,501.

Exhibit A. 1—A. Y.

Block	Lot	Class of Impt.	Impt. Assess.	Area Sq. Ft.	Thos. A. Ryer Value of Land Prior to	Impts.	Sub. to
111	18	Sewer	$ 771.	2,050	$1,025.	$246.	$1,271.
"	19	"	814.	2,125	1,062.	255.	1,317.
"	20	"	854.	2,250	1,125.	270.	1,395.
"	21	"	897.	2,350	1,175.	282.	1,457.
"	22	"	937.	2,450	1,225.	294.	1,519.
137	9	"	960.	2,500	1,750.	300.	2,050.
"	10	"	960.	2,500	1,750.	300.	2,050.
"	11	"	960.	2,500	1,750.	300.	2,050.
"	12	"	960.	2,500	1,750.	300.	2,050.
"	13	"	960.	2,500	1,750.	300.	2,050.
"	14	"	960.	2,500	1,750.	300.	2,050.
138	12	"	960.	2,500	1,750.	300.	2,050.
"	13	"	960.	2,500	1,750.	300.	2,050.
"	14	"	960.	2,500	1,750.	300.	2,050.
"	15	"	960.	2,500	1,750.	300.	2,050.
" Part	18	"	897.	2,325	2,162.	279.	2,441.
142	3	"	810.	505	353.	60.	413.
"	4	"	710.	1,000	700.	120.	820.
"	5	"	614	1,309	916.	157.	1,073.
"	6	"	518.	1,050	735.	126.	861.
"	7	"	427.	850	595.	102.	697.
"	8	"	230.	480	336.	57.	393.
143	9	"	960.	450	315.	54.	369.
"	10	"	960.	950	665.	114.	779.
145 Part	9	"	1,440.	1,625	1,300.	195.	1,495.
"	10	"	1,200.	1,000	800.	120.	920.
" Part	9	"	316.	525	420.	63.	483.

HOBOKEN SEWER CASE

NEW YORK STATE REALTY & TERMINAL COMPANY

Resolution #2.
Grading, paving & improving
Monroe St., etc.

111	17	Paving	$ 618.	1,925	$1,270.	$154.	$1,424.
"	18	"	618.	2,050	1,025.	164.	1,189.
"	19	"	618.	2,125	1,062.	170.	1,232.
"	20	"	618.	2,250	1,125.	180.	1,305.
"	21	"	618.	2,350	1,175.	188.	1,363.
"	22	"	618.	2,450	1,225.	196.	1,421.

Exhibit P. 3—R.

HOBOKEN SEWER CASE

NEW JERSEY JUNCTION RAILROAD CO.

Resolution #3.
Construction of Sewer and
appurtenances in Paterson Av., etc.

Block	Lot	Class of Impt.	Impt. Assess.	Area Sq. Ft.	Thos. A. Ryer Value of Land Prior to	Impts.	Sub. to
9	14	Sewer	$ 862.	1,175	$1,880.	.....	.....
9	15	"	883.	2,021	3,233.	.....	.....
9	16	"	960.	2,125	2,125.	.....	.....
9	17	"	960.	2,125	2,125.	.....	.....
23	Triangle	"	756.	3,948	3,948.	.....	.....

HOBOKEN SEWER CASE

NEW JERSEY JUNCTION RAILROAD CO.

Resolution #6.
Construction of Sewers and
Appurtenances in Newark St.

3	9	Sewer	$300.	2,150	$1,548.	.....	.....
3	10	"	300.	2,150	1,548.	.....	.....
6	7	"	335.	2,400	1,728.	.....	.....
6	8	"	375.	2,682	2,574.	.....	.....

EXHIBIT P. 3-R.

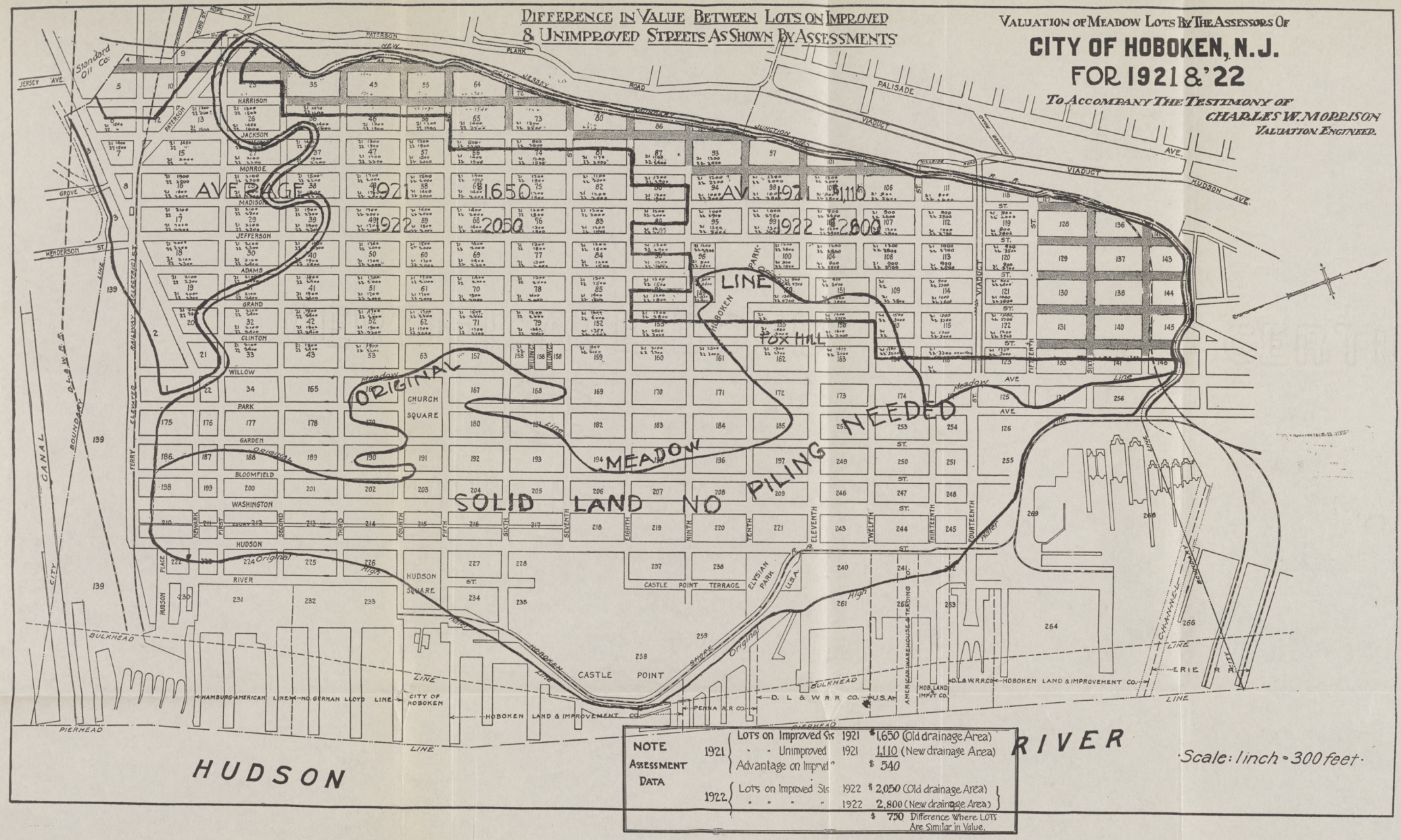
HOBOKEN SEWER CASE

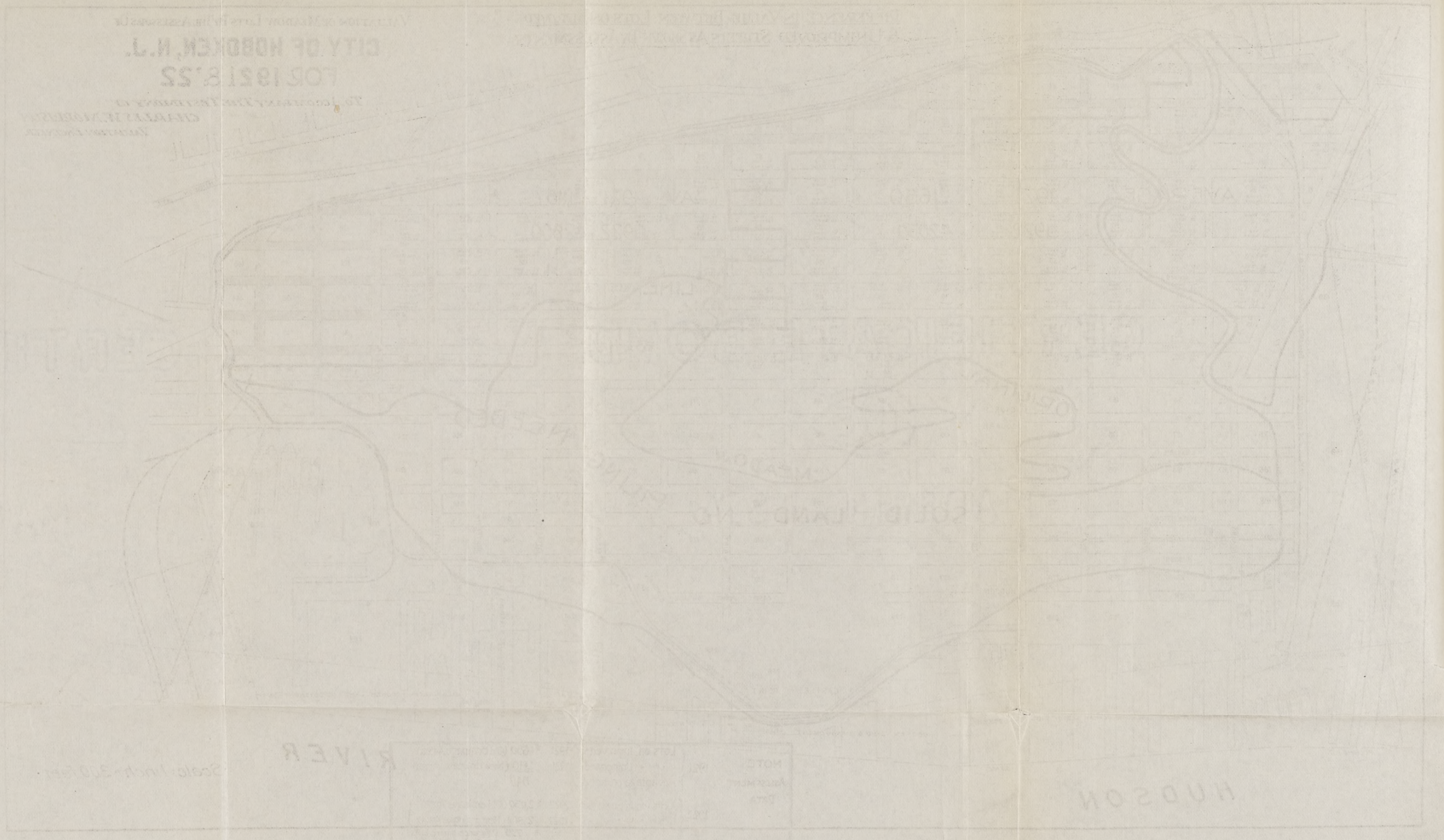
NEW JERSEY JUNCTION RAILROAD CO.

Resolution #1.
Construction of the 7th, 11th and
15th St. Sewerage System.

Block	Lot	Class of Impt.	Impt. Assess.	Area Sq. Ft.	C. W. Morrison Value of Land Prior to	Impts.	Sub. to
72	1	Sewer	$1,006.	2,625	$2,800.	$210.	$3,010.
"	2	"	907.	2,375	1,900.	190.	2,090.
"	3	"	807.	2,125	1,700.	170.	1,870.
"	4	"	708.	1,875	1,500.	150.	1,650.
"	5	"	609.	1,625	1,300.	130.	1,430.
"	6	"	510.	1,325	1,060.	106.	1,166.

Exhibit P. 1R.


DIFFERENCE IN VALUE BETWEEN LOTS ON IMPROVED & UNIMPROVED STREETS AS SHOWN BY ASSESSMENTS
VALUATION OF MEADOW LOTS BY THE ASSESSORS OF
CITY OF HOBOKEN, N.J.
FOR 1921 & '22
TO ACCOMPANY THE TESTIMONY OF
CHARLES W. MORRISON
VALUATION ENGINEER.
AVERAGE 1921 $1650
1922 2050
AVERAGE 1921 $1110
1922 2800
ORIGINAL MEADOW
NEEDED PILING
SOLID LAND NO PILING
FOX HILL
HUDSON
RIVER
Scale: 1 inch = 300 feet.
NOTE ASSESSMENT DATA
1921 Lots on Improved Sts 1921 $1,650 (Old drainage Area)
" Unimproved 1921 1,110 (New drainage Area)
Advantage on Improv'd $ 540
1922 Lots on Improved Sts 1922 $ 2,050 (Old drainage Area)
" " " 1922 2,800 (New drainage Area)
$ 750 Difference Where Lots Are Similar in Value.



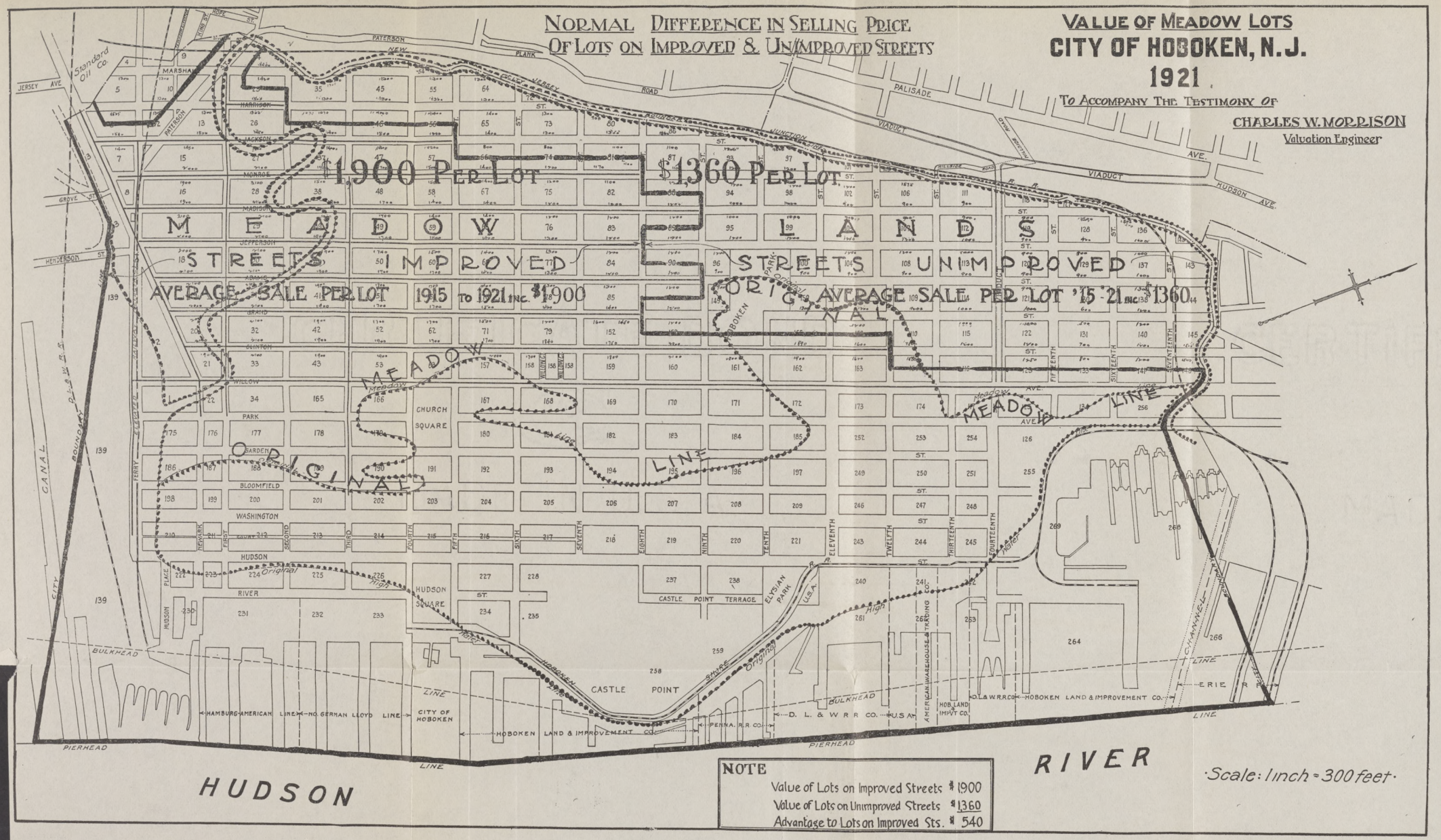

NORMAL DIFFERENCE IN SELLING PRICE
OF LOTS ON IMPROVED & UNIMPROVED STREETS
VALUE OF MEADOW LOTS
CITY OF HOBOKEN, N.J.
1921
TO ACCOMPANY THE TESTIMONY OF
CHARLES W. MORRISON
Valuation Engineer
$1900 PER LOT
$1360 PER LOT
MEADOW LANDS
STREETS IMPROVED
AVERAGE SALE PER LOT 1915 TO 1921 INC. $1900
STREETS UNIMPROVED
AVERAGE SALE PER LOT '15-'21 INC. $1360.44
ORIGINAL
MEADOW
LINE
HUDSON
RIVER
CASTLE POINT
HUDSON SQUARE
CHURCH SQUARE
PARK GARDEN
PATERSON PLANK ROAD
NEW JERSEY ROAD
VIADUCT
HUDSON AVE.
MEADOW AVE.
JERSEY AVE.
GROVE ST.
HENDERSON ST.
HOPE ST.
MARSHALL
HARRISON
JACKSON
MONROE
MADISON
JEFFERSON
ADAMS
CLINTON
WILLOW
BRAID
BLOOMFIELD
WASHINGTON
HUDSON
RIVER
NEWARK PL.
FIRST
SECOND
THIRD
FOURTH
FIFTH
SIXTH
SEVENTH
EIGHTH
NINTH
TENTH
ELEVENTH
TWELFTH
THIRTEENTH
FOURTEENTH
FIFTEENTH
SIXTEENTH
SEVENTEENTH
ELYSIAN PARK
CASTLE POINT TERRACE
BULKHEAD
PIERHEAD
LINE
HAMBURG-AMERICAN LINE
NO. GERMAN LLOYD LINE
CITY OF HOBOKEN
HOBOKEN LAND & IMPROVEMENT CO.
PENNA. R.R. CO.
D. L. & W. R. R. CO.
U.S.A.
AMERICAN WAREHOUSE & TRADING CO.
HOB. LAND IMPVT CO.
D.L.&W.R.R.CO.
ERIE R.R.
CANAL
BOUNDARY
PLANK ROAD
NEW JERSEY RAILROAD & TRANSPORTATION CO.
HOBOKEN
Standard Oil Co.
NOTE
Value of Lots on Improved Streets $1900
Value of Lots on Unimproved Streets $1360
Advantage to Lots on Improved Sts. $540
Scale: 1 inch = 300 feet.

Exhibit P. 3—R.

Block	Lot	Class of Impt.	Impt. Assess.	Area Sq. Ft.	C. W. Morrison Value of Land Prior to	Impts.	Sub. to
72	7	Sewer	$ 410.	1,075	$ 860.	$ 86.	$ 946.
"	8	"	514.	750	600.	60.	660.
80	10	"		1,250	1,000.	.....	1,000.
"	11	"		1,150	920.	.....	920.
"	12	"	1,557.	1,050	840.	.....	840.
"	13	"		975	780.	.....	780.
"	14	"		850	680.	.....	680.
"	15	"		750	600.	.....	600.
"	16	"		700	560.	.....	560.
"	17	"		625	500.	.....	500.
"	18	"	960.	2,500	2,666.	250.	2,916.
"	19	"	960.	2,500	2,000.	250.	2,250.
"	20	"	960.	2,500	2,000.	250.	2,250.
"	21	"	960.	2,500	2,000.	250.	2,250.
"	22	"	960.	2,500	2,000.	250.	2,250.
"	23	"	960.	2,500	2,000.	250.	2,250.
"	24	"	960.	2,500	2,000.	250.	2,250.
"	25	"	960.	2,500	2,000.	250.	2,250.
92	1	"	398.	1,125	1,200.	67.	2,267.
"	2	"	369.	1,000	800.	60.	860.
"	3	"	336.	950	760.	57.	817.
"	4	"	302.	875	700.	52.	752.
"	5	"	263.	775	620.	46.	666.
"	6	"	220.	700	560.	42.	602.
"	7	"	182.	625	500.	37.	537.
"	8	"	148.	525	420.	31.	451.
"	9	"	115.	450	360.	27.	387.
"	10	"	81.	300	240.	18.	258.
101	1	"	1,209.	2,850	2,736.	228.	2,964.
"	2	"	1,142.	2,750	1,980.	220.	2,200.
"	3	"	1,104.	2,575	1,854.	206.	2,060.
"	4	"	1,084.	2,425	1,746.	194.	1,940.
"	5	"	1,065.	2,300	1,656.	184.	1,840.
"	6	"	1,046.	2,200	1,594.	176.	1,870.
"	7	"	1,021.	2,050	1,476.	164.	1,640.
"	8	"	990.	1,950	1,404.	156.	1,560.
"	9	"	959.	1,775	1,278.	142.	1,420.
"	10	"	928.	1,675	1,206.	134.	1,340.
"	11	"	869.	1,500	1,080.	120.	1,200.
"	12	"	801.	1,375	990.	110.	1,100.
"	13	"	753.	1,225	882.	98.	980.
"	14	"	705.	1,050	756.	84.	840.
"	15	"	656.	950	684.	76.	760.
"	16	"	609.	800	576.	64.	640.
136	20	"		90	54.	.....	54.
"	21	"	3,122.	850	510.	.....	510.
"	22	"		1,575	945.	.....	945.
"	23	"		2,175	1,105.	.....	1,105.
137	15	"	960.	2,500	1,750.	.....	1,750.
"	18	"	960.	2,500	1,500.	250.	1,750.
"	19	"	960.	2,500	1,500.	250.	1,750.
"	20	"	960.	2,500	1,500.	250.	1,750.
"	21	"	960.	2,500	1,500.	250.	1,750.
"	22	"	960.	2,500	1,500.	250.	1,750.
"	23	"	960.	2,500	1,500.	250.	1,750.
"	24	"	960.	2,500	1,500.	250.	1,750.

Exhibit P. 3—R.

HOBOKEN SEWER CASE

NEW YORK STATE REALTY & TERMINAL CO.

Resolution #1.
Construction of the 7th, 11th and
15th St. Sewerage System.

Block	Lot	Class of Impt.	Impt. Assess.	Area Sq. Ft.	C. W. Morrison Value of Land Prior to	Impts.	Sub. to
64	6	Sewer	$ 410.	2,500	$2,000.	.....	$2,000.
"	7	"	360.	2,500	2,000.	.....	2,000.
"	8	"	310.	2,500	2,000.	.....	2,000.
80	1	"		2,450	1,960.	196.	2,156.
"	2	"		2,300	1,840.	184.	2,024.
"	3	"		2,125	1,700.	170.	1,870.
"	4	"		2,000	1,600.	160.	1,760.
"	5	"	3,354.	1,900	1,500.	.....	1,500.
"	6	"		1,750	1,400.	.....	1,400.
"	7	"		1,625	1,300.	.....	1,300.
"	8	"		1,500	1,200.	.....	1,200.
" Part	9	"	307.	250	200.	.....	200.
97	6	"	710.	2,200	1,760.	.....	1,760.
"	7	"	660.	2,050.	1,640	.....	1,640.
"	8	"	610.	1,950	1,560.	.....	1,560.
"	9	"	560.	1,800	1,440.	.....	1,440.
"	10	"	465.	1,700	1,360.	.....	1,360.
"	11	"	432.	1,550	1,240.	.....	1,240.
"	12	"	394.	1,425	1,140.	.....	1,140.
"	13	"	355.	1,250	1,000.	.....	1,000.
"	14	"	317.	1,125	900.	.....	900.
"	15	"	278.	1,000	800.	.....	800.
"	16	"	240.	875	700.	.....	700.
111	17	"	729.	1,925	1,425.	192.	1,617.
"	18	"	771.	2,050	1,148.	205.	1,353.
"	19	"	814.	2,125	1,190.	212.	1,402.
"	20	"	854.	2,250	1,250.	225.	1,475.
"	21	"	897.	2,350	1,317.	235.	1,552.
"	22	"	937.	2,450	1,372.	245.	1,617.
137	9	"	960.	2,500	1,500.	250.	1,750.
"	10	"	960.	2,500	1,500.	250.	1,750.
"	11	"	960.	2,500	1,500.	250.	1,750.
"	12	"	960.	2,500	1,500.	250.	1,750.
"	13	"	960.	2,500	1,500.	250.	1,750.
"	14	"	960.	2,500	1,500.	250.	1,750.
138	12	"	960.	2,500	1,600.	200.	1,800.
"	13	"	960.	2,500	1,600.	200.	1,800.
"	14	"	960.	2,500	1,600.	200.	1,800.
"	15	"	960.	2,500	1,600.	200.	1,800.
" Part	18	"	897.	2,325	1,488.	186.	1,674.
142	3	"	810.	505	323.	.....	323.
"	4	"	710.	1,000	640.	.....	640.
"	5	"	614.	1,309	837.	.....	837.
"	6	"	518.	1,050	672.	.....	672.
"	7	"	427.	850	544.	.....	544.
"	8	"	230.	480	307.	.....	307.

Exhibit P. 3—R.

Block	Lot	Class of Impt.	Impt. Assess.	Area Sq. Ft.	C. W. Morrison Value of Land Prior to	Impts.	Sub. to
143	9	Sewer	$ 960.	450	$ 288.	.....	$ 288.
"	10	"	960.	950	608.	.....	608.
145	Part 9	"	1,440.	1,625	1,040.	.....	1,040.
"	10	"	1,200.	1,000	640.	.....	640.
"	Part 9	"	316.	525	336.	.....	336.

HOBOKEN SEWER CASE

NEW YORK STATE REALTY & TERMINAL COMPANY

Resolution #2.
Grading, paving & improving
Monroe St. etc.

111	17	Paving	$ 618.	1,925	$1,425.	$200.	$1,625.
"	18	"	618.	2,050	1,148.	200.	1,348.
"	19	"	618.	2,125	1,190.	200.	1,390.
"	20	"	618.	2,250	1,250.	200.	1,450.
"	21	"	618.	2,350	1,317.	200.	1,517.
"	22	"	618.	2,450	1,372.	200.	1,572.

HOBOKEN SEWER CASE

NEW JERSEY JUNCTION RAILROAD COMPANY

Resolution #3.
Construction of Sewer and
Appurtenances in Paterson Av. etc.

9	14	Sewer	$ 862.	1,175	$1,880.	.....	$1,880.
9	15	"	883.	2,021	3,233.	.....	2,233.
9	16	"	960.	2,125	2,125.	.....	2,125.
9	17	"	960.	2,125	2,125.	.....	2,125.
23	Triangle	"	756.	3,948	3,948.	.....	3,948.

HOBOKEN SEWER CASE

NEW JERSEY JUNCTION RAILROAD CO.

Resolution #6.
Construction of Sewers and
Appurtenances in Newark St.

3	9	Sewer	$ 300.	2,150	$2,150.	$172.	$2,322.
3	10	"	300.	2,150	2,150.	172.	2,322.
6	7	"	335.	2,400	1,920.	192.	2,112.
6	8	"	375.	2,682	3,000.	300.	3,300.

Exhibit R.


N.J. Junction R.R.
4
SCALE 1 = 100
TOTAL 3.788 Ac. (1920)
WEEHAWKEN ADD. 3.680
OLD HOBOKEN 0.108
TOTAL 3.788 Ac.
A+B=0.957 Ac. (1920)
0.230 - Leased (1921)
0.727 - (1920)
HOBOKEN
WEEHAWKEN
W. 19TH ST.
GRAND ST.
HACKENSACK PLANK RD.
18TH STREET
41ST AVENUE
ERIE R.R. FREIGHT HOUSE
WEST
Main Stem
25 STRIP R.R.Co. TO CITY
STREET
16TH STREET
WEEHAWKEN ADD. OLD HOBOKEN
MADISON
JEFFERSON
ADAMS
GRAND
CLINTON
WILLOW
PARK
AVENUE
136
137
138
139 & 140
141
142
143
144
145
146
128
129
130
131
139
STATE BOARD OF TAXES & ASSESSMENT.
Trenton, N. J., November 10, 1922 19
I hereby certify that the property colored Red and marked MAIN STEM has been included by the State Board of Taxes and Assessment in its assessment of the New Jersey Junction Railroad
for the year 1922 ;
and that the portion colored Yellow has also been included in the assessment of SECOND CLASS property for the year 1922.
Secretary.
HUDSON COUNTY
HOBOKEN CITY
WEST HOBOKEN, TOWN OF
WEEHAWEN TWP
STATE BOARD
OF
TAXES AND ASSESSMENT
TRACED
CORRECTED TO
MARCH 1919

Exhibit R.

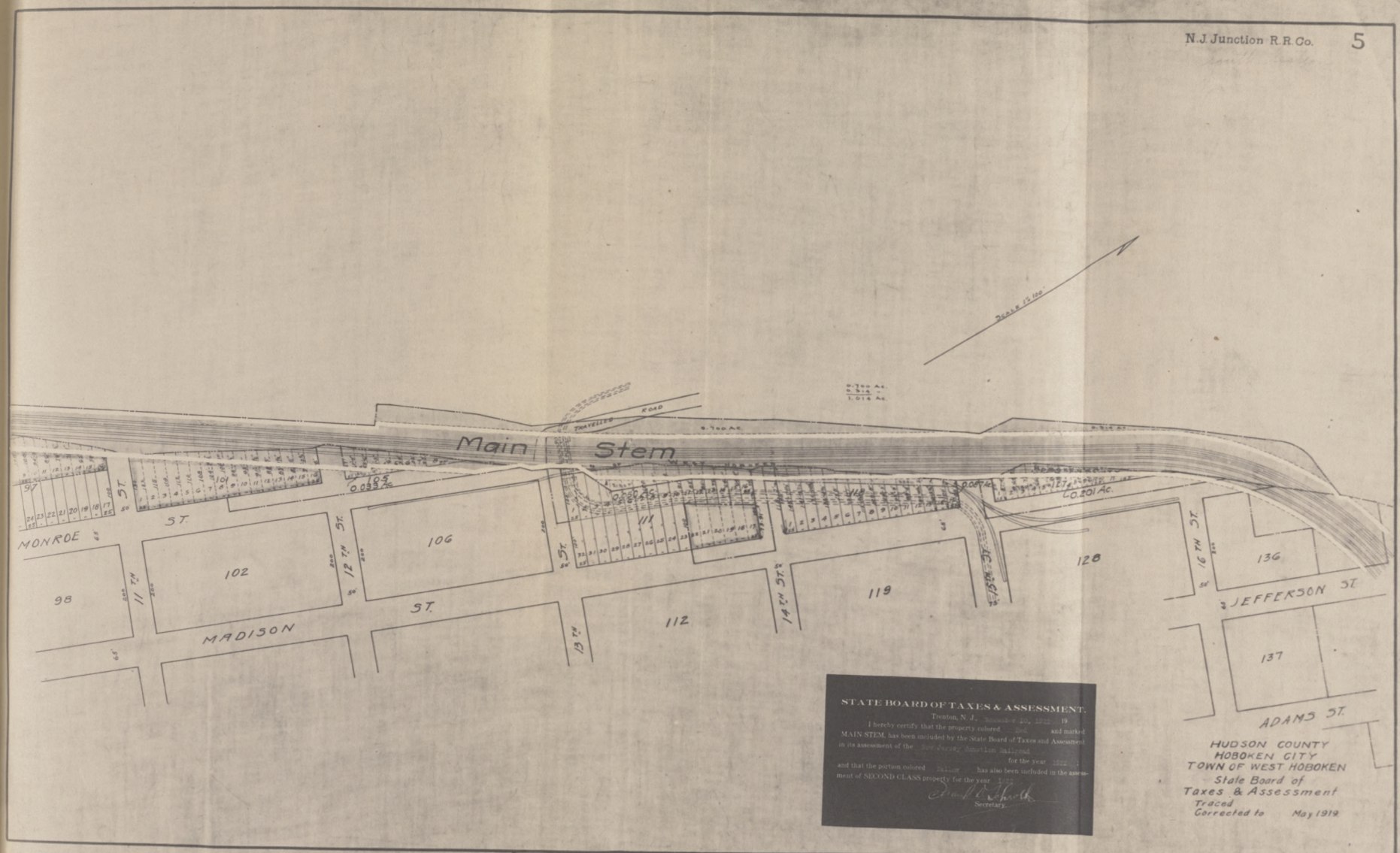

N.J Junction R.R.Co.
5
Main Stem
TRAVELLED ROAD
0.700 AC.
0.314 "
1.014 AC.
0.700 AC.
0.314 AC.
0.033 AC.
0.045 AC.
0.007 AC.
0.201 AC.
MONROE ST.
11TH ST.
12TH ST.
5TH ST.
13TH ST.
14TH ST.
15TH ST.
16TH ST.
MADISON ST.
JEFFERSON ST.
ADAMS ST.
98
102
106
111
112
119
120
136
137
STATE BOARD OF TAXES & ASSESSMENT.
Trenton, N. J.
I hereby certify that the property colored and marked MAIN STEM, has been included by the State Board of Taxes and Assessment in its assessment of the for the year
and that the portion colored has also been included in the assessment of SECOND CLASS property for the year
Secretary.
HUDSON COUNTY
HOBOKEN CITY
TOWN OF WEST HOBOKEN
State Board of
Taxes & Assessment
Traced
Corrected to May 1919

Exhibit R.

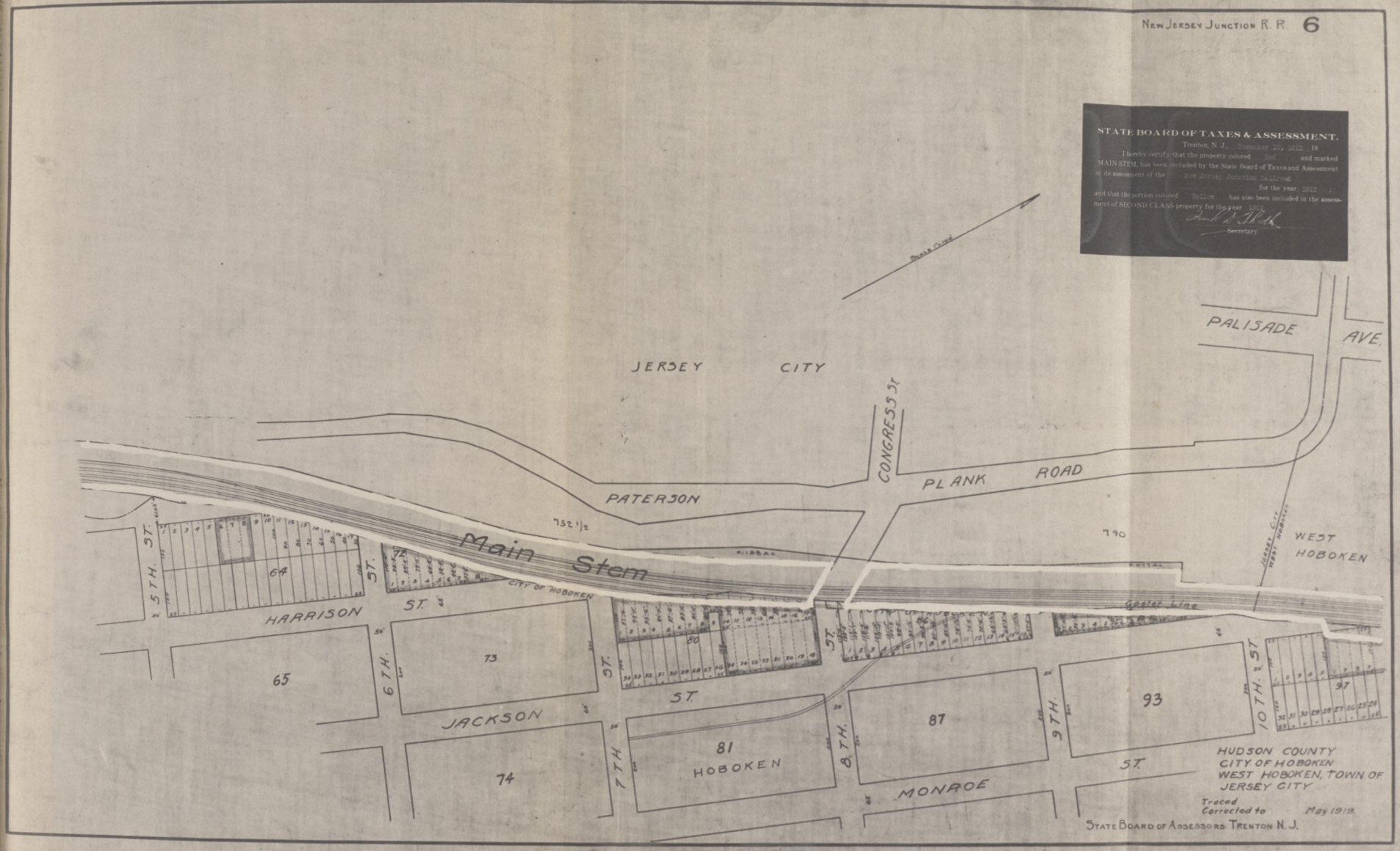
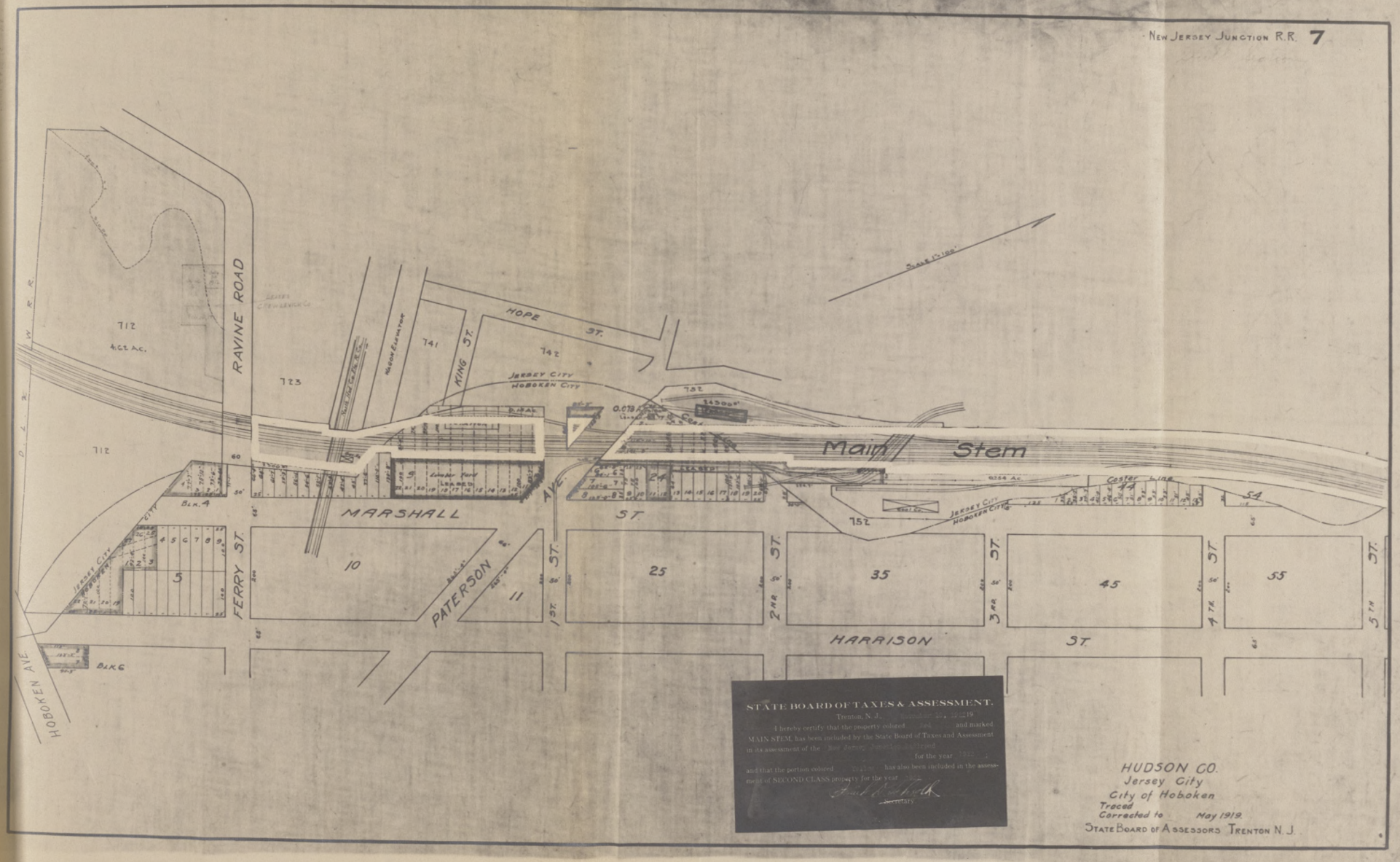

NEW JERSEY JUNCTION R. R. 6
STATE BOARD OF TAXES & ASSESSMENT.
Trenton, N. J., November 20, 1922 19
I hereby certify that the property colored Red and marked MAIN STEM, has been included by the State Board of Taxes and Assessment in its assessment of the New Jersey Junction Railroad for the year 1922 ; and that the portion colored Yellow has also been included in the assessment of SECOND CLASS property for the year 1922.
Secretary.
PALISADE AVE.
JERSEY CITY
CONGRESS ST.
PLANK ROAD
PATERSON
Main Stem
WEST HOBOKEN
CITY OF HOBOKEN
Center Line
HARRISON ST.
JACKSON ST.
MONROE ST.
5TH. ST.
6TH. ST.
7TH. ST.
8TH. ST.
9TH. ST.
10TH. ST.
64
65
73
74
80
81
HOBOKEN
87
93
97
752 1/2
790
HUDSON COUNTY
CITY OF HOBOKEN
WEST HOBOKEN, TOWN OF
JERSEY CITY
Traced
Corrected to May 1919.
STATE BOARD OF ASSESSORS TRENTON N. J.

Exhibit R.


NEW JERSEY JUNCTION R.R. 7
RAVINE ROAD
712
4.62 A.C.
723
741
742
752
HOPE ST.
KING ST.
JERSEY CITY
HOBOKEN CITY
Main Stem
MARSHALL ST.
FERRY ST.
PATERSON AVE.
1ST ST.
2ND ST.
3RD ST.
4TH ST.
5TH ST.
HARRISON ST.
HOBOKEN AVE
BLK. A
BLK. C
10
11
25
35
45
55
54
5
Coster Line
STATE BOARD OF TAXES & ASSESSMENT.
Trenton, N. J.,
I hereby certify that the property colored
and marked
MAIN STEM, has been included by the State Board of Taxes and Assessment
in its assessment of the
for the year
and that the portion colored
has also been included in the assess-
ment of SECOND CLASS property for the year
Secretary
HUDSON CO.
Jersey City
City of Hoboken
Traced
Corrected to May 1919.
STATE BOARD OF ASSESSORS TRENTON N. J.

To the Board of Commissioners of the City of Hoboken:

WE, THE UNDERSIGNED, BOARD OF ASSESSMENT COMMISSIONERS, of the City of Hoboken, under and by virtue of the provisions of an Act of the Legislature of the State of New Jersey, entitled "An Act Concerning Municipalities," approved March 27, 1917 (P. L. 1917, p. 319), and the several acts supplementary thereto and amendatory thereof, being charged with the duty of making a just and equitable assessment of the benefits conferred upon lands and real estate by reason of the construction of the SEVENTH, ELEVENTH AND FIFTEENTH STREET sewerage systems, authorized by an ordinance passed November 24, 1915, abutting on the line of such improvement, and fix and determine the amount of damages accruing to any property by reason of the making of said improvement, do certify and report that, upon our appointment as Assessment Commissioners we severally took and subscribed the oath required by law, which oath is on file in the office of the City Clerk; that thereafter when notified by your honorable body of the completion of the aforesaid improvment, we examined the said work and viewed all lands and real estate in the vicinity of said improvement benefited by such improvement, as well as all lands and real estate in the vicinity of said improvement to which damage might be said or claimed to accrue by reason of the making of said improvement. We thereupon fixed a time and place, when and where we would hear all persons interested who should present themselves to be heard, to wit, the fourteenth day of November, 1921, at the city hall, in the City of Hoboken. Notice of the time and place of such hearing was given by at least one publication in the "Hudson Observer," a newspaper circulated in the City of Hoboken, at least ten days before such hearing, and a notice of such hearing was mailed to the owners of all lands affected, directed to the last known post office addresses of such owners, by the City Clerk of the City of Hoboken, who, by resolution

New Jersey State Library

of the Board of Commissioners of the City of Hoboken passed October 25, 1921, was designated as the clerk to attend the meetings of the Board of Assessment Commissioners, and to mail and publish such notices which said Board may be required to mail and publish from time to time, in the performance of their duties as such Assessment Commissioners; copies of said notice with the proofs of such publication and mailing are hereto annexed and made a part of this report and marked "A" and "B" respectively.

At the time and place so fixed we met, and heard all persons who presented themselves to be heard, and in order to give all persons in interest ample opportunity to be heard, we adjourned from time to time. At the conclusion of the hearing on November 14, 1921, we adjourned and announced the adjournment of the hearing to November 15, 1921. At the conclusion of the hearing on November 15, 1921, we adjourned and announced the adjournment of the hearing to November 16, 1921. At the conclusion of the hearing on November 16, 1921, we adjourned and announced the adjournment of the hearing to November 17, 1921. At the conclusion of the hearing on November 17, 1921, we adjourned and announced the adjournment of the hearing to November 18, 1921. At the conclusion of the hearing on November 18, 1921, we adjourned and announced the adjournment of the hearing to November 21, 1921. At the conclusion of the hearing on November 21, 1921, we adjourned and announced the adjournment of the hearing to November 22, 1921. At the conclusion of the hearing on November 22, 1921, we adjourned and announced the adjournment of the hearing to November 26, 1921, at all of which respective hearings we gave all persons interested or affected by the improvement ample opportunity to be heard upon the subject of said assessment.

AND we do further certify and report that the cost of the whole work of such improvement is the sum of

two million, four hundred and fifty-one thousand, two hundred and thirty-one dollars and sixty-six cents ($2,451,231.66); such cost being arranged under the following items or divisions, to wit:

Contractor	$1,988,631.92
Engineer	123,892.85
Consulting Engineer	43,721.56
Legal Advice	3,935.59
Printing	2,795.07
Water Pipe and Connections	2,915.61
Incidentals	4,049.40
Interest	280,234.66
Advertising	25.00
Assessment Account	1,030.00
	$2,451,231.66

AND we do further certify and report that, having ascertained the whole cost of said improvement, we thereupon made a just and equitable assessment of the benefits conferred upon all lands and real estate by reason of such improvement, as the case might be, having due regard to the rights and interests of all persons concerned as well as the value of the lands and real estate benefited, which said assessments are fully set forth on the map accompanying and made a part of this report and marked "C."

AND we do further certify and report that no damages accrued to any property by reason of the making of the aforesaid improvement.

AND we further certify and report that we did make a just and equitable assessment of the benefits conferred upon all lands and real estate by reason of such improvement, to the extent of the benefits actually received, and as near as may be in proportion to the peculiar benefit, advantage and increase in value which the respective lots and parcels of land and real estate were deemed by us

to receive by reason of such improvement, and in no case, in excess of the amount of such peculiar benefit, advantage or increase in value, which said assessments are fully set forth in the map accompanying and made a part of this report and marked "C."

AND we do further certify and report that in addition to the making of the assessments for benefits upon the said lands and real estate for said improvement, we considered whether any damages accrued to any property by reason of the making of said improvement, and we determined that no damages accrued to any property by reason of the making of said improvement.

AND we do further certify and report that the total amount of benefits assessed upon said land and real estate for said improvement is the sum of ($1,765,185.00) one million, seven hundred and sixty-five thousand, one hundred and eighty-five dollars, and the amount by which the whole cost of said improvement exceeds the amount of said assessments, to wit: the sum of ($686,046.66) six hundred and eighty-six thousand, forty-six dollars and sixty-six cents shall be paid by the city and raised by taxation at large.

AND we do further certify and report that the map accompanying and made a part of this report shows the lots and parcels of land and real estate actually, peculiarly and specially benefited by said improvement, and contains the numbers by which said lots and parcels of land and real estate are designated; the names of the respective owners of said lands and real estate so far as they can be ascertained, and the amount of the assessment to each owner for each of such lot or parcel of land for said benefits. As heretofore stated we determine that no damages accrued to any of such lots or parcels of land and real estate. Such assessments have been made upon the lots or parcels of land and real estate or subdivisions thereof as they stand recorded on the assessment books, on file in the assessor's office, of said City of Hoboken, except in such

instances where the plottings on such assessment books do not conform to the actual plotting of the land or real estate where by reason of the kind and character of the improvement made upon such lots or parcels of land and real estate, a different subdivision or plotting than that so recorded was necessary.

AND we do further certify and report that we have used diligent effort to ascertain the names of the owners of the lands and real estate benefited by the improvement as aforesaid (having determined as aforesaid that no lands and real estate were damaged thereby), and that as far as can be ascertained they are named on the map accompanying and made a part of this report, and that in all cases where it appears on such map that the owners of the property assessed as "unknown," or that the property assessed belongs to an estate, we diligently endeavored to ascertain the names of the owners so assessed, and the names of the persons interested in said estate, but that we have been unable to obtain any information thereto.

AND we do further certify and report that the said assessments made upon said lots or parcels of land and real estate, and which are more particularly set forth and specified on a map accompanying and made part of this report and marked "C," are in each case as near as may be in proportion to the peculiar benefit, advantage or increase in value which the respective lots or parcels of land and real estate are deemed by us to receive, by reason of such improvement, and in no case does any assessment on any parcel of land exceed in amount such peculiar benefit, advantage or increase in value, and that in no case has any property or owner thereof been assessed beyond the amount actually, peculiarly and specially derived from said improvement, and the benefits conferred upon the land.

AND we do further certify and report that no lands or real estate, other than those so assessed, received or acquired any actual, peculiar or special benefit, or any

advantage or increase in value by reason of such improvement, other than as herein mentioned.

IN WITNESS WHEREOF, we have hereunto set our hands and seals this fifth day of December, 1921.

WILLIAM W. READ (L. S.)
GAUDENZIO F. FUGAZZI (L. S.)
Board of Assessment Commissioners.

The map accompanying this report is omitted as the numbers designating the respective lots assessed, names of owners and amount of assessment to each owner for each lot is contained and appears in Exhibit P. 8A.

To the Board of Commissioners of the City of Hoboken:

WE, THE UNDERSIGNED, BOARD OF ASSESSMENT COMMISSIONERS of the City of Hoboken, under and by virtue of the provisions of an Act of the Legislature of the State of New Jersey, entitled "An Act Concerning Municipalities," approved March 27, 1917 (P. L. 1917, p. 319), and the several acts supplementary thereto and amendatory thereof, being charged with the duty of making a just and equitable assessment of the benefits conferred upon lands and real estate by reason of the grading, paving and improvement of Monroe street from Eighth to Ninth streets; Grand street from Eighth to Ninth streets; Tenth to Eleventh streets, and from Thirteenth to Fifteenth streets; Sixth street from Jackson to Monroe street; Ninth street from Monroe to Adams streets, Madison street from Thirteenth to Fourteenth streets; Jefferson street from Thirteenth to Fifteenth streets; Adams street from about 250 feet south of Eleventh street north to Fifteenth street; Fourteenth street from Madison to Clinton streets, which improvement was authorized by an ordinance passed June 29, 1920, abut-

ting on the line of such improvement, and fix and determine the amount of damages accruing to any property by reason of the making of said improvement, do certify and report that, upon our appointment as Assessment Commissioners, we severally took and subscribed the oath required by law, which oath is on file in the office of the City Clerk; that thereafter when notified by your honorable body of the completion of the aforesaid improvement, we examined the said work and viewed all lands and real estate in the vicinity of said improvement benefited by such improvement, as well as all lands and real estate in the vicinity of said improvement to which damage might be said or claimed to accrue by reason of the making of said improvement. We thereupon fixed a time and place, when and where we would hear all persons interested who should present themselves to be heard, to wit, the fifteenth day of November, 1921, at the city hall, in the City of Hoboken. Notice of the time and place of such hearing was given by at least one publication in the "Hudson Observer," a newspaper circulated in the City of Hoboken, at least ten days before such hearing, and a notice of such hearing was mailed to the owners of all lands affected, directed to the last known post office addresses of such owners, by the City Clerk of the City of Hoboken, who, by resolution of the Board of Commissioners of the City of Hoboken passed October 25, 1921, was designated as the clerk to attend the meetings of the Board of Assessment Commissioners, and to mail and publish such notices which said Board may be required to mail and publish from time to time, in the performance of their duties as such Assessment Commissioners; copies of said notice with the proofs of such publication and mailing are hereto annexed and made part of this report and marked "A" and "B" respectively.

At the time and place so fixed we met, and heard all persons who presented themselves to be heard, and in order to give all persons in interest ample opportunity

to be heard, we adjourned from time to time. At the conclusion of the hearing on November 15, 1921, we adjourned and announced the adjournment of the hearing to November 18, 1921. At the conclusion of the hearing on November 18, 1921, we adjourned and announced the adjournment of the hearing to November 22, 1921. At the conclusion of the hearing on November 22, 1921, we adjourned and announced the adjournment of the hearing to November 28, 1921, at all of which respective hearings we gave all persons interested or affected by the improvement ample opportunity to be heard upon the subject of said assessment.

AND we do further certify and report that the cost of the whole work of such improvement is the sum of four hundred and ninety-three thousand forty-seven dollars and ninety-three cents ($493,047.93); such cost being arranged under the following items or divisions, to wit:

Contractor	$442,716.78
Engineer	26,825.06
Inspector	324.00
Incidentals	4,416.28
Interest	17,735.81
Assessment Account	1,030.00
	$493,047.93

AND we do further certify and report that, having ascertained the whole cost of said improvement, we thereupon made a just and equitable assessment of the benefits conferred upon all lands and real estate by reason of such improvement, as the case might be, having due regard to the rights and interests of all persons concerned as well as the value of the lands and real estate benefited, which said assessments are fully set forth on the map accompanying and made a part of this report and marked "C."

AND we do further certify and report that no damages accrued to any property by reason of the making of the aforesaid improvement.

AND we do further certify and report that we did make a just and equitable assessment of the benefits conferred upon all lands and real estate by reason of such improvement, to the extent of the benefits actually received, and as near as may be in proportion to the peculiar benefit, advantage and increase in value which the respective lots and parcels of land and real estate were deemed by us to receive by reason of such improvement, and in no case, in excess of the amount of such peculiar benefit, advantage or increase in value, which said assessments are fully set forth in the map accompanying and made a part of this report and marked "C."

AND we do further certify and report that in addition to the making of the assessments for benefits upon the said lands and real estate for said improvement, we considered whether any damages accrued to any property by reason of the making of said improvement, and we determined that no damage accrued to any property by reason of the making of said improvement.

AND we do further certify and report that the total amount of benefits assessed upon said land and real estate for said improvement is the sum of ($312,398.00) three hundred twelve thousand three hundred ninety-eight dollars, and the amount by which the whole cost of said improvement exceeds the amount of said assessments, to wit: the sum of ($180,649.93) one hundred eighty thousand six hundred forty-nine and 93/100 dollars, shall be paid by the city and raised by taxation at large.

AND we do further certify and report that the map accompanying and made a part of this report shows the lots and parcels of land and real estate actually, peculiarly, and specially benefited by said improvement, and contains the numbers by which said lots and parcels of land and real estate are designated; the names of the respective

owners of said lands and real estate so far as they can be ascertained, and the amount of the assessment to each owner for each of such lot or parcel of land for said benefits. As heretofore stated we determine that no damages accrued to any of such lots or parcels of land and real estate. Such assessments have been made upon the lots or parcels of land and real estate or subdivisions thereof as they stand recorded on the assessment books, on file in the assessor's office, of said City of Hoboken, except in such instances where the plotting of the land or real estate where by reason of the kind and character of the improvement made upon such lots or parcels of land and real estate, a different subdivision or plotting than that so recorded was necessary.

AND we do further certify and report that we have used diligent effort to ascertain the names of the owners of the lands and real estate benefited by the improvement as aforesaid (having determined as aforesaid that no lands and real estate were damaged thereby), and that as far as can be ascertained they are named on the map accompanying and made a part of this report, and that in all cases where it appears on such map that the owners of the property assessed as "unknown," or that the property assessed belongs to an estate, we diligently endeavored to ascertain the names of the owners so assessed, and the names of the persons interested in said estate, but that we have been unable to obtain any information thereto.

AND we do further certify and report that the said assessments made upon said lots or parcels of land and real estate, and which are more particularly set forth and specified on a map accompanying and made a part of this report and marked "C," are in each case as near as may be in proportion to the peculiar benefit, advantage or increase in value which the respective lots or parcels of land and real estate are deemed by us to receive, by reason of such improvement, and in no case does any

assessment on any parcel of land exceed in amount such peculiar benefit, advantage or increase in value, and that in no case has any property or owner thereof been assessed beyond the amount actually, peculiarly and specially derived from said improvement, and the benefit conferred upon the land.

AND we do further certify and report that no lands or real estate, other than those so assessed, received or acquired any actual, peculiar or special benefit, or any advantage or increase in value by reason of such improvement, other than as herein mentioned.

IN WITNESS WHEREOF, we have hereunto set our hands and seals this fifth day of December, 1921.

WILLIAM W. READ (L. S.)
GAUDENZIO F. FUGAZZI (L. S.)
Board of Assessment Commissioners.

The map accompanying this report is omitted as the numbers designating the respective lots assessed, names of owners and amount of assessment to each owner for each lot is contained and appears in Exhibit P. 8A.

To the Board of Commissioners of the City of Hoboken:

WE, THE UNDERSIGNED, BOARD OF ASSESSMENT COMMISSIONERS, of the City of Hoboken, under and by virtue of the provisions of an Act of the Legislature of the State of New Jersey, entitled "An Act Concerning Municipalities," approved March 27, 1917 (P. L. 1917, p. 319), and the several acts supplementary thereto and amendatory thereof, being charged with the duty of making a just and equitable assessment of the benefits conferred upon lands and real estate by reason of the construction of sewers and appurtenances on Paterson avenue from Ferry street to about one hundred

feet west of Marshall street, and Harrison street from Ferry to First streets; and for the grading, paving and improving of Harrison street from Ferry to First streets; Second street from Jackson street to Harrison street; Third street from Monroe to Jackson streets; Clinton street from Twelfth to Fifteenth streets; Fifteenth street from Willow avenue, west to the city line; Madison street from Ninth to Thirteenth streets; and Jackson street from Fifth to Seventh streets; which improvement was authorized by an ordinance passed May 11, 1920, abutting on the line of such improvement, and fix and determine the amount of damages accruing to any property by reason of the making of said improvement, do certify and report that, upon our appointment as Assessment Commissioners, we severally took and subscribed the oath required by law, which oath is on file in the office of the City Clerk; that thereafter when notified by your honorable body of the completion of the aforesaid improvement, we examined the said work and viewed all lands and real estate in the vicinity of said improvement benefited by such improvement, as well as all lands and real estate in the vicinity of said improvement to which damage might be said or claimed to accrue by reason of the making of said improvement. We thereupon fixed a time and place, when and where we would hear all persons interested who should present themselves to be heard, to wit, the fifteenth day of November, 1921, at the city hall, in the City of Hoboken, notice of the time and place of such hearing was given by at least one publication in the "Hudson Observer," a newspaper circulated in the City of Hoboken, at least ten days before such hearing; and a notice of such hearing was mailed to the owners of all lands affected, directed to the last known post office addresses of such owners, by the city clerk of the city of Hoboken, who, by resolution of the Board of Commissioners of the City of Hoboken passed October 25, 1921, was designated as the clerk to attend the meetings of the Board of Assess-

ment Commissioners, and to mail and publish such notices which said Board may be required to mail and publish from time to time, in the performance of their duties as such Assessment Commissioners; copies of said notice with the proofs of such publication and mailing are hereto annexed and made part of this report and marked "A" and "B" respectively.

At the time and place so fixed we met, and heard all persons who presented themselves to be heard, and in order to give all persons in interest ample opportunity to be heard, we adjourned from time to time. At the conclusion of the hearing on November 15, 1921, we adjourned and announced the adjournment of the hearing to November 18, 1921. At the conclusion of the hearing on November 18, 1921, we adjourned and announced the adjournment of the hearing to November 22, 1921. At the conclusion of the hearing on November 22, 1921, we adjourned and announced the adjournment of the hearing to November 25, 1921. At the conclusion of the hearing on November 25, 1921, we adjourned and announced the adjournment of the hearing to November 28, 1921. At the conclusion of the hearing on November 28, 1921, we adjourned and announced the adjournment of the hearing to November 30, 1921, at all of which respective hearings we gave all persons interested or affected by the improvement ample opportunity to be heard upon the subject of said assessment.

AND we do further certify and report that the cost of the whole work of such improvement is the sum of five hundred and thirty-three thousand six hundred and twenty-four dollars and sixty-nine cents ($533,624.69); such cost being arranged under the following items or divisions to wit:

Contractor	$453,942.48
Engineer	28,736.55
Inspector	720.00
Incidentals	1,097.36
Interest	48,098.30
Assessment Account	1,030.00
	$533,624.69

AND we do further certify and report that, having ascertained the whole cost of said improvement we thereupon made a just and equitable assessment of the benefits conferred upon all lands and real estate by reason of such improvement, as the case might be, having due regard to the rights, and interests of all persons concerned as well as the value of the lands and real estate benefited, which said assessments are fully set forth on the map accompanying and made a part of this report and marked "C."

AND we do further certify and report that no damages accrued to any property by reason of the making of the aforesaid improvement.

AND we do further certify and report that, we did make a just and equitable assessment of the benefits conferred upon all lands and real estate by reason of such improvement, to the extent of the benefits actually received and as near as may be in proportion to the peculiar benefit, advantage and increase in value which the respective lots or parcel of land and real estate were deemed by us to receive by reason of such improvement, and in no case, in excess of the amount of such peculiar benefit, advantage or increase in value, which said assessments are fully set forth in the map accompanying and made a part of this report and marked "C."

AND we do further certify and report that in addition to the making of the assessments for benefits upon the said lands and real estate for said improvement, we considered whether any damages accrued to any property by

reason of the making of said improvement, and we determined that no damages accrued to any property by reason of the making of said improvement.

AND we do further certify and report that the total amount of benefits assessed upon said land and real estate for said improvement is the sum of ($332,094.) three hundred and thirty-two thousand and ninety-four dollars, and the amount by which the whole cost of said improvement exceeds the amount of said assessments, to wit, the sum of ($201,530.69) two hundred and one thousand five hundred and thirty dollars and sixty-nine cents shall be paid by the city and raised by taxation at large.

AND we do further certify and report that the map accompanying and made a part of this report shows the lots and parcels of land and real estate actually, peculiarly, and specially benefited by said improvement, and contains the numbers by which said lots and parcels of land and real estate are designated; the names of the respective owners of said lands and real estate so far as they can be ascertained, and the amount of the assessment to each owner for each of such lot or parcel of land for said benefits. As heretofore stated we determined that no damages accrued to any of such lots or parcels of land and real estate. Such assessments have been made upon the lots or parcels of land and real estate or subdivisions thereof as they stand recorded on the assessment books, on file in the assessor's office, of said City of Hoboken, except in such instances where the plottings on such assessment books do not conform to the actual plotting of the land or real estate where by reason of the kind and character of the improvement made upon such lots or parcels of land and real estate, a different subdivision or plotting than that so recorded was necessary.

AND we do further certify and report that we have used diligent effort to ascertain the names of the owners of the lands and real estate benefited by the improvemnt as aforesaid (having determined as aforesaid that no

lands and real estate were damaged thereby), and that as far as can be ascertained they are named on the map accompanying and made a part of this report, and that in all cases where it appears on such map that the owners of the property assessed as "unknown," or that the property assessed belongs to an estate, we diligently endeavored to ascertain the names of the owners so assessed, and the names of the persons interested in said estate, but that we have been unable to obtain any information thereto.

AND we do further certify and report that the said assessments made upon said lots or parcels of land and real estate, and which are more particularly set forth and specified on a map accompanying and made part of this report and marked "C," are in each case as near as may be in proportion to the peculiar benefit, advantage or increase in value which the respective lots or parcels of land and real estate are deemed by us to receive, by reason of such improvement, and in no case does any assessment on any parcel of land exceed in amount such peculiar benefit, advantage or increase in value, and that in no case has any property or owner thereof been assessed beyond the amount actually, peculiarly and specially derived from said improvement, and the benefits conferred upon the land.

AND we do further certify and report that no lands or real estate, other than those so assessed, received or acquired any actual, peculiar or special benefit, or any advantage or increase in value by reason of such improvement, other than as herein mentioned.

IN WITNESS WHEREOF, we have hereunto set our hands and seals this fifth day of December, 1921.

WILLIAM W. READ (L. S.)
GAUDENZIO F. FUGAZZI (L. S.)
Board of Assessment Commissioners.

The map accompanying this report is omitted as the numbers designating the respective lots assessed, names of owners and amount of assessment to each owner for each lot is contained and appears in Exhibit P. 8A.

To the Board of Commissioners of the City of Hoboken:

WE, THE UNDERSIGNED, BOARD OF ASSESSMENT COMMISSIONERS, of the City of Hoboken, under and by virtue of the provisions of an Act of the Legislature of the State of New Jersey, entitled "An Act Concerning Municipalities," approved March 27, 1917, (P. L. 1917, p. 319), and the several acts supplementary thereto and amendatory thereof, being charged with the duty of making a just and equitable assessment of the benefits conferred upon lands and real estate by reason of the grading, paving and improving of Jefferson street from Eighth to Thirteenth streets, which improvement was authorized by an ordinance passed August 5, 1919, abuting on the line of such improvement, and fix and determine the amount of damages accruing to any property by reason of the making of said improvement, do certify and report that, upon our appointment as Assessment Commissioners, we severally took and subscribed the oath required by law, which oath is on file in the office of the City Clerk; that thereafter when notified by your honorable body of the completion of the aforesaid improvement, we examined the said work and viewed all lands and real estate in the vicinity of said improvement benefited by such improvement, as well as all lands and real estate in the vicinity of said improvement to which damage might be said or claimed to accrue by reason of the making of said improvement. We thereupon fixed a time and place, when and where we would hear all persons interested who should present themselves to be heard, to wit, the fifteenth day of November, 1921, at the city hall, in the

City of Hoboken. Notice of the time and place of such hearing was given by at least one publication in the "Hudson Observer," a newspaper circulated in the City of Hoboken, at least ten days before such hearing, and a notice of such hearing was mailed to the owners of all lands affected, directed to the last known post office addresses of such owners, by the City Clerk of the City of Hoboken, who, by resolution of the Board of Commissioners of the City of Hoboken, passed October 25, 1921, was designated as the clerk to attend the meetings of the Board of Assessment Commissioners, and to mail and publish such notices which said Board may be required to mail and publish from time to time, in the performance of their duties as such Assessment Commissioners; copies of said notice with the proofs of such publication and mailing are hereto annexed and made part of this report and marked "A" and "B" respectively.

At the time and place so fixed we met, and heard all persons who presented themselves to be heard, and in order to give all persons in interest ample opportunity to be heard, we adjourned from time to time. At the conclusion of the hearing on November 15, 1921, we adjourned and announced the adjournment of the hearing to November 18, 1921. At the conclusion of the hearing on November 18, 1921, we adjourned and announced the adjournment of the hearing to November 22, 1921. At the conclusion of the hearing on November 22, 1921, we adjourned and announced the adjournment of the hearing to November 28, 1921. At the conclusion of the hearing on November 28, 1921, we adjourned and announced the adjournment of the hearing to November 30, 1921. At the conclusion of the hearing on November 30, 1921, we adjourned and announced the adjournment of the hearing to December 3, 1921, at all of which respective hearings we gave all persons interested or affected by the improvement ample opportunity to be heard upon the subject of said assessment.

AND we do further certify and report that the cost of the whole work of such improvement is the sum of one hundred and five thousand nine hundred and fifty-one dollars and ninety-five cents ($105,951.95); such cost being arranged under the following items or divisions, to wit:

Contractor	$ 92,562.80
Engineer	5,553.77
Inspector	554.00
Incidentals	332.02
Interest	6,193.36
Advertising	25.00
Assessment Account	730.00
	$105,951.95

AND we do further certify and report that, having ascertained the whole cost of said improvement, we thereupon made a just and equitable assessment of the benefits conferred upon all lands and real estate by reason of such improvement, as the case might be, having due regard to the rights and interests of all persons concerned as well as the value of the lands and real estate benefited, which said assessments are fully set forth on the map accompanying and made a part of this report and marked "C."

AND we do further certify and report that no damages accrued to any property by reason of the making of the aforesaid improvement.

AND we do further certify and report that we did make a just and equitable assessment of the benefits conferred upon all lands and real estate by reason of such improvement, to the extent of the benefits actually received, and as near as may be in proportion to the peculiar benefit, advantage and increase in value which the respective lots and parcels of land and real estate were deemed by us to receive by reason of such improvement, and in no case, in excess of the amount of such peculiar benefit, advantage or increase in value, which said assessments are fully set

forth in the map accompanying and made a part of this report and marked "C."

AND we do further certify and report that in addition to the making of the assessments for benefits upon the said lands and real estate for said improvement, we considered whether any damages accrued to any property by reason of the making of said improvement, and we determined that no damages accrued to any property by reason of the making of said improvements.

AND we do further certify and report that the total amount of benefits assessed upon said land and real estate for said improvement is the sum of ninety-seven thousand five hundred and seventy-two dollars and ninety-five cents, and the amount by which the whole cost of said improvement exceeds the amount of said assessments, to wit: the sum of eight thousand three hundred and seventy-nine dollars shall be paid by the city and raised by taxation at large.

AND we do further certify and report that the map accompanying and made a part of this report shows the lots and parcels of land and real estate actually, peculiarly, and specially benefited by said improvement, and contains the numbers by which said lots and parcels of land and real estate are designated; the names of the respective owners of said lands and real estate so far as they can be ascertained, and the amount of the assessment to each owner for each of such lot or parcel of land for said benefits. As heretofore stated we determined that no damages accrued to any of such lots or parcels of land and real estate. Such assessments have been made upon the lots or parcels of land and real estate or subdivisions thereof as they stand recorded on the assessment books, on file in the assessor's office, of said City of Hoboken, except in such instances where the plottings on such assessment books do not conform to the actual plotting of the land or real estate where by reason of the kind and character of the improvement made upon such lots or par-

cels of land and real estate, a different subdivision or plotting than that so recorded was necessary.

AND we do further certify and report that we have used diligent effort to ascertain the names of the owners of the lands and real estate benefited by the improvement as aforesaid (having determined as aforesaid that no lands and real estate were damaged thereby), and that as far as can be ascertained they are named on the map accompanying and made a part of this report, and that in all cases where it appears on such map that the owners of the property assessed as "unknown," or that the property assessed belongs to an estate, we diligently endeavored to ascertain the names of the owners so assessed, and the names of the persons interested in said estate, but that we have been unable to obtain any information thereto.

AND we do further certify and report that the said assessments made upon said lots or parcels of land and real estate, and which are more particularly set forth and specified on a map accompanying and made part of this report and marked "C," are in each case as near as may be in proportion to the peculiar benefit, advantage or increase in value which the respective lots or parcels of land and real estate are deemed by us to receive, by reason of such improvement, and in no case does any assessment on any parcel of land exceed in amount such peculiar benefit, advantage or increase in value, and that in no case has any property or owner thereof been assessed beyond the amount actually, peculiarly and specially derived from said improvement, and the benefits conferred upon the land.

AND we do further certify and report that no lands or real estate, other than those so assessed, received or acquired any actual, peculiar or special benefit, or any advantage or increase in value by reason of such improvment, other than as herein mentioned.

IN WITNESS WHEREOF, we have hereunto set our hands and seals this fifth day of December, 1921.

JAMES P. LAVERTY (L. S.)
WILLIAM W. READ (L. S.)
GAUDENZIO F. FUGAZZI (L. S.)
Board of Assessment Commissioners.

The map accompanying this report is omitted as the numbers designating the respective lots assessed, names of owners and amount of assessment to each owner for each lot is contained and appears in Exhibit P. 8A.

To the Board of Commissioners of the City of Hoboken:

WE, THE UNDERSIGNED, BOARD OF ASSESSMENT COMMISSIONERS, of the City of Hoboken, under and by virtue of the provisions of an Act of the Legislature of the State of New Jersey, entitled "An Act Concerning Municipalities," approved March 27, 1917 (P. L. 1917, p. 319), and the several acts supplementary thereto and amendatory thereof, being charged with the duty of making a just and equitable assessment of the benefits conferred upon lands and real estate by reason of the construction of sewers and appurtenances in Newark street from Willow avenue to Adams street; Newark street from Jefferson street west to the city line and Adams street from Newark street to Second street, authorized by an ordinance passed June 28, 1916, abutting on the line of such improvement, and fix and determine the amount of damages accruing to any property by reason of the making of said improvement, do certify and report that, upon our appointment as Assessment Commissioners, we severally took and subscribed the oath required by law, which oath is on file in the office of the City Clerk; that thereafter when notified by your honorable body of the

completion of the aforesaid improvement, we examined the said work and viewed all lands and real estate in the vicinity of said improvement benefited by such improvement, as well as all lands and real estate in the vicinity of said improvement to which damage might be said or claimed to accrue by reason of the making of said improvement. We thereupon fixed a time and place, when and where we would hear all persons interested who should present themselves to be heard, to wit, the fifteenth day of November, 1921, at the city hall, in the City of Hoboken. Notice of the time and place of such hearing was given by at least one publication in the "Hudson Observer," a newspaper circulated in the City of Hoboken, at least ten days before such hearing, and a notice of such hearing was mailed to the owners of all lands affected, directed to the last known post office addresses of such owners, by the City Clerk of the City of Hoboken, who, by resolution of the Board of Commissioners of the City of Hoboken, passed October 25, 1921, was designated as the clerk to attend the meetings of the Board of Assessment Commissioners, and to mail and publish such notices which said Board may be required to mail and publish from time to time in the performance of their duties as such Assessment Commissioners; copies of said notice with the proofs of such publication and mailing are hereto annexed and made part of this report and marked "A" and "B" respectively.

At the time and place so fixed we met, and heard all persons who presented themselves to be heard, and in order to give all persons in interest ample opportunity to be heard, we adjourned from time to time. At the conclusion of the hearing on November 15, 1921, we adjourned and announced the adjournment of the hearing to November 18, 1921. At the conclusion of the hearing on November 18, 1921, we adjourned and announced the adjournment of the hearing to November 22, 1921. At the conclusion of the hearing on November 22, 1921, we ad-

journed and announced the adjournment of the hearing to November 28, 1921. At the conclusion of the hearing on November 28, 1921, we adjourned and announced the adjournment of the hearing to November 30, 1921. At the conclusion of the hearing on November 30, 1921, we adjourned and announced the adjournment of the hearing to December 3, 1921, at all of which respective hearings we gave all persons interested or affected by the improvement ample opportunity to be heard upon the subject of said assessment.

AND we do further certify and report that the cost of the whole work of such improvement is the sum of seventy-five thousand two hundred and thirty-seven dollars and sixty-seven cents ($75,237.67); such cost being arranged under the following items or divisions, to wit:

Contractor	$64,084.00
Engineer	5,298.37
Inspector	1,268.00
Incidentals	4,057.30
Assessment Account	530.00
	$75,237.67

AND we do further certify and report that, having ascertained the whole cost of said improvement, we thereupon made a just and equitable assessment of the benefits conferred upon all lands and real estate by reason of such improvement, as the case might be, having due regard to the rights and interests of all persons concerned as well as the value of the lands and real estate benefited, which said assessments are fully set forth on the map accompanying and made a part of this report and marked "C."

AND we do further certify and report that no damages accrued to any property by reason of the making of the aforesaid improvement.

AND we do further certify and report that we did make a just and equitable assessment of the benefits conferred upon all lands and real estate by reason of such improvement, to the extent of the benefits actually received, and as near as may be in proportion to the peculiar benefit, advantage and increase in value which the respective lots and parcels of land and real estate were deemed by us to receive by reason of such improvement, and in no case, in excess of the amount of such peculiar benefit, advantage or increase in value, which said assessments are fully set forth in the map accompanying and made a part of this report and marked "C."

AND we do further certify and report that in addition to the making of the assessments for benefits upon the said lands and real estate for said improvement, we considered whether any damages accrued to any property by reason of the making of said improvement, and we determined that no damages accrued to any property by reason of the making of said improvement.

AND we do further certify and report that the total amount of benefits assessed upon said land and real estate for said improvement is the sum of fifty-three thousand seven hundred and nineteen dollars ($53,719.00) and the amount by which the whole cost of said improvement exceeds the amount of said assessments, to wit: the sum of twenty-one thousand five hundred and eighteen dollars and sixty-seven cents ($21,518.67) shall be paid by the city and raised by taxation at large.

AND we do further certify and report that the map accompanying and made a part of this report shows the lots and parcels of land and real estate actually, peculiarly, and specially benefited by said improvement, and contains the numbers by which said lots and parcels of land and real estate are designated; the names of the respective owners of said lands and real estate so far as they can be ascertained, and the amount of the assessment to each owner for each of such lot or parcel of land for said

benefits. As heretofore stated we determine that no damages accrued to any of such lots or parcels of land and real estate. Such assessments have been made upon the lots or parcels of land and real estate or subdivisions thereof as they stand recorded on the assessment books, on file in the assessor's office, of said City of Hoboken, except in such instances where the plottings on such assessment books do not conform to the actual plotting of the land or real estate where by reason of the kind and character of the improvement made upon such lots or parcels of land and real estate, a different subdivision or plotting than that so recorded was necessary.

AND we do further certify and report that we have used diligent effort to ascertain the names of the owners of the lands and real estate benefited by the improvement as aforesaid (having determined as aforesaid that no lands and real estate were damaged thereby), and that as far as can be ascertained they are named on the map accompanying and made a part of this report, and that in all cases where it appears on such map that the owners of the property assessed as "unknown," or that the property assessed belongs to an estate, we diligently endeavored to ascertain the names of the owners so assessed, and the names of the persons interested in said estate, but that we have been unable to obtain any information thereto.

AND we do further certify and report that the said assessments made upon said lots or parcels of land and real estate, and which are more particularly set forth and specified on a map accompanying and made part of this report and marked "C," are in each case as near as may be in proportion to the peculiar benefit, advantage or increase in value which the respective lots or parcels of land and real estate are deemed by us to receive, by reason of such improvement, and in no case does any assessment on any parcel of land exceed in amount such

peculiar benefit, advantage or increase in value, and that in no case has any property or owner thereof been assessed beyond the amount actually, peculiarly and specially derived from said improvement, and the benefits conferred upon the land.

AND we do further certify and report that no lands or real estate, other than those so assessed, received or acquired any actual, peculiar or special benefit, or any advantage or increase in value by reason of such improvement, other than as herein mentioned.

IN WITNESS WHEREOF, we have hereunto set our hands and seals this fifth day of December, 1921.

(Signed) JAMES P. LAVERTY (L. S.)
WILLIAM W. READ (L. S.)
GAUDENZIO F. FUGAZZI (L. S.)
Board of Assessment Commissioners.

The map accompanying this report is omitted as the numbers designating the respective lots assessed, names of owners and amount of assessment to each owner for each lot is contained and appears in Exhibit P. 8A.

To the Board of Commissioners of the City of Hoboken:

WE, THE UNDERSIGNED, BOARD OF ASSESSMENT COMMISSIONERS, of the City of Hoboken, under and by virtue of the provisions of an Act of the Legislature of the State of New Jersey, entitled "An Act Concerning Municipalities," approved March 27, 1917 (P. L. 1917, p. 319), and the several acts supplementary thereto and amendatory thereof, being charged with the duty of making a just and equitable assessment of the benefits conferred upon lands and real estate by reason of the grading, paving and improving of Grand street from Eleventh street to Thirteenth street and Twelfth street from

Clinton street to Adams street, authorized by an ordinance passed February 18, 1919, abutting on the line of such improvement, and fix and determine the amount of damages accruing to any property by reason of the making of said improvement, do certify and report that upon our appointment as Assessment Commissioners, we severally took and subscribed the oath required by law, which oath is on file in the office of the City Clerk; that thereafter when notified by your honorable body of the completion of the aforesaid improvement, we examined the said work and viewed all lands and real estate in the vicinity of said improvement benefited by such improvement, as well as all lands and real estate in the vicinity of said improvement to which damage might be said or claimed to accrue by reason of the making of said improvement. We thereupon fixed a time and place, when and where we would hear all persons interested who should present themselves to be heard, to wit, the fifteenth day of November, 1921, at the city hall, in the City of Hoboken. Notice of the time and place of such hearing was given by at least one publication in the "Hudson Observer," a newspaper circulated in the City of Hoboken, at least ten days before such hearing, and a notice of such hearing was mailed to the owners of all lands affected directed to the last known post office addresses of such owners, by the City Clerk of the City of Hoboken, who, by resolution of the Board of Commissioners of the City of Hoboken, passed October 25, 1921, was designated as the clerk to attend the meetings of the Board of Assessment Commissioners, and to mail and publish such notices which said Board may be required to mail and publish from time to time, in the performance of their duties as such Assessment Commissioners; copies of said notice with the proofs of such publication and mailing are hereto annexed and made part of this report and marked "A" and "B," respectively.

At the time and place so fixed we met, and heard all persons who presented themselves to be heard, and in order to give all persons in interest ample opportunity to be heard, we adjourned from time to time. At the conclusion of the hearing on November 15, 1921, we adjourned and announced the adjournment of the hearing to November 18, 1921. At the conclusion of the hearing on November 18, 1921, we adjourned and announced the adjournment of the hearing to November 22, 1921. At the conclusion of the hearing on November 22, 1921, we adjourned and announced the adjournment of the hearing to November 28, 1921. At the conclusion of the hearing on November 28, 1921, we adjourned and announced the adjournment of the hearing to November 30, 1921. At the conclusion of the hearing on November 30, 1921, we adjourned and announced the adjournment of the hearing to December 3, 1921, at all of which respective hearings we gave all persons interested or affected by the improvement ample opportunity to be heard upon the subject of said assessment.

AND we do further certify and report that the cost of the whole work of such improvement is the sum of forty-two thousand three hundred and eighty-three dollars and ninety-four cents ($42,383.94), such cost being arranged under the following items or divisions, to wit:

Contractor	$36,915.07
Water Department	187.00
Engineer	2,226.12
Inspector	456.00
Incidentals	61.00
Interest	2,108.75
Assessment Account	430.00
	$42,383.94

AND we do further certify and report that, having ascertained the whole cost of said improvement, we there-

upon made a just and equitable assessment of the benefits conferred upon all lands and real estate by reason of such improvement, as the case might be, having due regard to the rights and interest of all persons concerned as well as to the value of the lands and real estate benefited, which said assessments are fully set forth on the map accompanying and made a part of this report and marked "C."

AND we do further certify and report that no damages accrued to any property by reason of the making of the aforesaid improvement.

AND we do further certify and report that we did make a just and equitable assessment of the benefits conferred upon all lands and real estate by reason of such improvement, to the extent of the benefits actually received, and as near as may be in proportion to the peculiar benefit, advantage and increase in value which the respective lots and parcels of land and real estate were deemed by us to receive by reason of such improvement, and in no case, in excess of the amount of such peculiar benefit, advantage or increase in value, which said assessments are fully set forth in the map accompanying and made a part of this report and marked "C."

AND we do further certify and report that in addition to the making of the assessments for benefits upon the said lands and real estate for said improvement, we considered whether any damages accrued to any property by reason of the making of said improvement, and we determined that no damages accrued to any property by reason of the making of said improvement.

AND we do further certify and report that the total amount of benefits assessed upon said land and real estate for said improvement is the sum of ($39,518.00) thirty-nine thousand five hundred eighteen dollars, and the amount by which the whole cost of said improvement exceeds the amount of said assessments, to wit: the sum of ($2,865.94) two thousand eight hundred sixty-five dol-

lars and 94/100, shall be paid by the city and raised by taxation at large.

AND we do further certify and report that the map accompanying and made a part of this report shows the lots and parcels of land and real estate actually, peculiarly, and specially benefited by said improvement, and contains the numbers by which said lots and parcels of land and real estate are designated; the names of the respective owners of said lands and real estate so far as they can be ascertained, and the amount of the assessment to each owner for each of such lot or parcel of land for said benefits. As heretofore stated we determine that no damages accrued to any of such lots or parcels of land and real estate. Such assessments have been made upon the lots or parcels of land and real estate or subdivisions thereof as they stand recorded on the assessment books, on file in the assessor's office, of said City of Hoboken, except in such instances where the plottings on such assessment books do not conform to the actual plotting of the land or real estate whereby reason of the kind and character of the improvement made upon such lots or parcels of land and real estate, a different subdivision or plotting than that so recorded was necessary.

AND we do further certify and report that we have used diligent effort to ascertain the names of the owners of the lands and real estate benefited by the improvement as aforesaid (having determined as aforesaid that no lands or real estate were damaged thereby), and that as far as can be ascertained they are named on the map accompanying and made a part of this report, and that in all cases where it appears on such map that the owners of the property assessed as "unknown," or that the property assessed belongs to an estate, we diligently endeavored to ascertain the names of the owners so assessed, and the names of the persons interested in said estate, but that we have been unable to obtain any information thereto.

AND we do further certify and report that the said assessments made upon said lots or parcels of land and real estate, and which are more particularly set forth and specified on a map accompanying and made a part of this report and marked "C," are in each case as near as may be in proportion to the peculiar benefit, advantage or increase in value which the respective lots or parcels of land and real estate are deemed by us to receive, by reason of such improvement, and in no case does any assessment on any parcel of land exceed in amount such peculiar benefit, advantage or increase in value, and that in no case has any property or owners thereof been assessed beyond the amount actually, peculiarly and specially derived from said improvement, and the benefits conferred upon the land.

AND we do further certify and report that no lands or real estate, other than those so assessed, received or acquired any actual, peculiar or special benefit, or any advantage or increase in value by reason of such improvement other than as herein mentioned.

IN WITNESS WHEREOF, we have hereunto set our hands and seals this fifth day of December, 1921.

(Signed) WILLIAM W. READ (L. S.)
GAUDENZIO F. FUGAZZI (L. S.)
Board of Assessment Commissioners.

The map accompanying this report is omitted as the numbers designating the respective lots assessed, names of owners and amount of assessment to each owner for each lot is contained and appears in Exhibit P. 8A.

OPINION OF SUPREME COURT.

Filed June 12, 1924.

NEW JERSEY SUPREME COURT.

Nos. 219, 220, 221, 222, 223 and 224.

February Term, 1924.

THE MAYOR AND COUNCIL OF THE CITY OF HOBOKEN,
Prosecutor,
vs.
REBECCA BABBITT, et als,
Defendants.

Same, Prosecutor,
vs.
BARR, THAW & FRASER, et als,
Defendants.

Same, Prosecutor,
vs.
GEORGE RUSSELL, et als,
Defendants.

Same, Prosecutor,
vs.
KEUFFEL & ESSER CO., et als,
Defendants.

Same, Prosecutor,
vs.
HARRIS GREENBERG, et als,
Defendants.

Same, Prosecutor,
vs.
F. FERGUSON SONS, et als,
Defendants.

Submitted March 20, 1924; decided June 12, 1924.

On certiorari, etc.

Before Justices Trenchard, Parker and Campbell.

For the prosecutors, John J. Fallon and Horace L. Allen.

New Jersey State Library

For the defendants, Lichtenstein & Lichtenstein, Hopkins & Herr, Pierson & Schroeder, Besson, Alexander & Stevens, Carlyle Garrison, Harlon Besson, M. M. Stallman and Wall, Haight, Carey and Hartpence.

Per Curiam:

These six writs bring up for review six orders made by the Hudson County Court of Common Pleas correcting certain assessments for improvements made by the Board of Assessment Commissioners of the City of Hoboken.

All of the writs have been, by stipulation, consolidated and have been argued together.

The Assessment Commissioners made six separate assessments. They were, roughly speaking, three for new sewer systems, and three for paving, including sewer connections and sidewalks. After confirmation by the local authorities, the defendants herein appealed to the Common Pleas Court. Upwards of 150 separate appeals were taken by the defendants herein, involving 1,469 city lots, out of a total of 2,263 (excluding those owned by the railroads). These appeals were taken pursuant to Section 42, Article 20, of Chapter 152, of Laws of 1917 (Home Rule Act), as amended by Chapter 195 of Laws of 1921. (Section 42 was again amended, P. L. 1922, p. 201, but this amendment was subsequent to the taking of these appeals.)

We have examined with care the reasons assigned by the prosecutor, but have found none justifying any interference with any of the orders made by the Common Pleas Court.

The assessments were made under the Home Rule Act, Section 21 of which requires the assessors to

"make a just and equitable assessment of the benefits conferred upon any lands or real estate by reason of such improvement, * * * having due regard to the rights and interest of all persons concerned as well as to the value of the lands and real estate benefited."

Opinion of Supreme Court.

Under Section 24, assessments made for local improvements shall

"in each case be as near as may be in proportion to the peculiar benefit, advantage or increase in value which the respective lots and parcels of land and real estate shall be deemed to receive by reason of any such improvement, and in no case shall any assessment on any parcel of land exceed in amount such peculiar benefit, advantage or increase in value."

On appeal the duty of the Court of Common Pleas as laid down by the statute (Section 42) is to have a hearing on which "said Court shall determine whether or not the assessment for benefits or award for incidental damages appealed from, upon or to any parcel of land and real estate is a just and fair assessment or award, and if not, shall make an order correcting the same," etc.

As to the connections the appeals were dismissed and so are not before us.

As to the sidewalks the argument is that the Common Pleas Court was not entitled to revise them because of the old rule that sidewalks are always assessable against the abutting property on a cost basis. The answer to this, and we think a proper one, is that the whole assessment was handled under the Home Rule Act, and under that act there are alternative methods of collecting for sidewalks, one the old way, and another by including them as part of a "local improvement," which latter method was resorted to and followed throughout in the present case, and this brings into play the rule that assessments shall not exceed the benefits that obtains in other cases. See in this connection P. L. 1919, p. 247.

There are a number of railroad properties involved, and there seems to be some sort of claim that the Judge erred in his disposition of this special class of property; but considering the reasons filed in connection with the briefs, we can find nothing of such definite and pointed char-

acter as to require consideration other than that which we give to the general question raised.

With respect to the general question: Here are six great assessments against two or three hundred owners each in most cases. Perhaps more than half of the owners appealed. The Common Pleas Court made schedules annexed to the orders for judgment, in which appear the figures of the assessments as the Court revised them. These six orders, with their schedules, are laid before us in bulk and are argued in bulk. It is difficult to put our finger upon any proposition of law involved which requires discussion. As we have pointed out, the duty of the Court of Common Pleas, as laid down by the statute (P. S. 1921, p. 514, Section 42), is to have a hearing, on which "said Court shall determine whether or not the assessment for benefits or award for incidental damages appealed from, upon or to any parcel of land or real estate is a just and fair assessment or award, and if not, shall make an order correcting the same," etc. In the present cases the Court determined that the assessments were not just and fair, and did make orders correcting the same. It seems that we are not asked to set aside individual assessments so much as to vacate entirely the orders made by the Common Pleas Court and to affirm the assessments as originally laid. We are asked to set aside these orders which correct these assessments, and counsel invoke the well-understood rule that where the commissioners have made the usual certificate that the assessments do not exceed the benefits it takes cogent proof to overrule them, which is true enough. But, on the other hand, it seems proper to observe, that when there has been a statutory review on the facts as to the fairness and justness of the assessments by a competent court (in this case the Common Pleas), we should be equally loath to overrule the findings of that Court after a long and careful hearing, where evidence was taken in open court and argument had by

counsel from time to time, and as to which evidence we shall make some further observations.

The practical difficulty in these cases is not far to seek, and in large part it is apparently the enormous increase in costs of labor and material since this scheme of improvement was first laid out by the engineer in 1913. At that time he seems to have estimated a little over $600,000 for the entire cost. The entire scheme has not been executed yet, but over $3,000,000 have already been expended, of which 72 per cent. on the average has been assessed against low, swampy lots in the marshy district. In many of the cases the assessment amounts to more than the original value of the lot. It is very plain that a great deal of these sewers had to be built at an enormous expense, piles driven to support them, and so on. In such case the question very properly and naturally arises whether the very heavy assessments originally imposed were justified by the benefits conferred. The Common Pleas Court considered that they were not and, as we have indicated, made an appropriate finding, by way of correction, as to all properties. And we think that the evidence of the experts, together with the other evidence, not only justified, but required, the findings made by the Trial Court. It has been said that the finding by the Common Pleas Court that an assessment for benefits has been made according to the peculiar benefits received by the property assessed, will not be reversed in the Supreme Court, if there be evidence from which the Court so confirming the assessment could so find. Dean *vs.* Paterson, 68 N. J. L. 664. Whether or not that rule is applicable to the present case, it is unnecessary for us to decide, for the reason, as we have indicated, the preponderance of the evidence required the conclusion that the Court reached.

There is much argument by the prosecutor to the effect that the real estate experts called by defendants were not qualified, but we cannot say that the Trial Judge was wrong

in admitting any one of them. Indeed, on the contrary, we think it is reasonably clear that they were qualified to say, as real estate dealers, whether the several lots were enhanced in value to the extent of the assessment.

We think there was no error in admitting the schedule called "Exhibit 8." This seems to have been a recapitulation by some clerk of the figures adopted by the various witnesses, put in tabular form. We do not think it was evidential at all, strictly speaking; but it was not offered or used as primary evidence, but only as a mere convenience, and as such was not improper.

Our conclusion is that we are not justified in setting aside the result arrived at in any case by the Common Pleas Court after this exhaustive investigation.

The writs will be dismissed, with costs.

RULE AFFIRMING JUDGMENT.

NEW JERSEY SUPREME COURT.

THE MAYOR AND COUNCIL OF THE CITY OF HOBOKEN, *Prosecutor,* vs. REBECCA BABBITT, *et als.*, *Defendants.*	*On Certiorari.* *Rule Affirming Judgment.*

The Court having inspected the transcript and proceedings of the Court of Common Pleas of the County of Hudson returned with the certiorari in this cause, the reasons for reversing the judgment or order correcting assessments below, and heard the argument of counsel thereon, and having duly considered the same, do order that the said judgment or order correcting assessments of the said Court of Common Pleas of the County of Hudson be in all things affirmed, and that the writ of certiorari allowed herein be and the same is hereby dismissed, with costs.

On motion of

Lichtenstein & Lichtenstein,
Hopkins & Herr,
J. W. Rufus Besson,
Pierson & Schroeder,
Carlyle Garrison,
Harlan Besson,
Attorneys of Defendants.

Entered August 15, 1924.

RULE AFFIRMING JUDGMENT.

NEW JERSEY SUPREME COURT.

THE MAYOR AND COUNCIL OF THE CITY OF HOBOKEN, *Prosecutor,* *vs.* BARR, THAW & FRASER, *et als.*, *Defendants.*	*On Certiorari.* *Rule Affirming Judgment.*

The Court having inspected the transcript and proceedings of the Court of Common Pleas of the County of Hudson returned with the certiorari in this cause, the reasons for reversing the judgment or order correcting assessments below, and heard the argument of counsel thereon, and having duly considered the same, do order that the said judgment or order correcting assessments of the said Court of Common Pleas of the County of Hudson be in all things affirmed, and that the writ of certiorari allowed herein be and the same is hereby dismissed, with costs.

On motion of

Lichtenstein & Lichtenstein,
Hopkins & Herr,
J. W. Rufus Besson,
Pierson & Schroeder,
Carlyle Garrison,
Harlan Besson,
Attorneys of Defendants.

Entered August 15, 1924.

RULE AFFIRMING JUDGMENT.

NEW JERSEY SUPREME COURT.

THE MAYOR AND COUNCIL OF THE CITY OF HOBOKEN, *Prosecutor,* *vs.* GEORGE RUSSELL, *et als.*, *Defendants.*	*On Certiorari.* *Rule Affirming Judgment.*

The Court having inspected the transcript and proceedings of the Court of Common Pleas of the County of Hudson returned with the certiorari in this cause, the reasons for reversing the judgment or order correcting assessments below, and heard the argument of counsel thereon, and having duly considered the same, do order that the said judgment or order correcting assessments of the said Court of Common Pleas of the County of Hudson be in all things affirmed, and that the writ of certiorari allowed herein be and the same is hereby dismissed, with costs.

On motion of

Lichtenstein & Lichtenstein,
Hopkins & Herr,
J. W. Rufus Besson,
Pierson & Schroeder,
Carlyle Garrison,
Harlan Besson,
Attorneys of Defendants.

Entered August 15, 1924.

RULE AFFIRMING JUDGMENT.

NEW JERSEY SUPREME COURT.

THE MAYOR AND COUNCIL OF THE CITY OF HOBOKEN, *Prosecutor,* *vs.* KEUFFEL & ESSER CO., *et als.*, *Defendants.*	*On Certiorari.* *Rule Affirming Judgment.*

The Court having inspected the transcript and proceedings of the Court of Common Pleas of the County of Hudson returned with the certiorari in this cause, the reasons for reversing the judgment or order correcting assessments below, and heard the argument of counsel thereon, and having duly considered the same, do order that the said judgment or order correcting assessments of the said Court of Common Pleas of the County of Hudson be in all things affirmed, and that the writ of certiorari allowed herein be and the same is hereby dismissed, with costs.

On motion of

Lichtenstein & Lichtenstein,
Hopkins & Herr,
J. W. Rufus Besson,
Pierson & Schroeder,
Carlyle Garrison,
Harlan Besson,
Attorneys of Defendants.

Entered August 15, 1924.

RULE AFFIRMING JUDGMENT.

NEW JERSEY SUPREME COURT.

THE MAYOR AND COUNCIL OF THE CITY OF HOBOKEN, *Prosecutor,* *vs.* HARRIS GREENBERG, *et als.,* *Defendants.*	*On Certiorari.* *Rule Affirming Judgment.*

The Court having inspected the transcript and proceedings of the Court of Common Pleas of the County of Hudson returned with the certiorari in this cause, the reasons for reversing the judgment or order correcting assessments below, and heard the argument of counsel thereon, and having duly considered the same, do order that the said judgment or order correcting assessments of the said Court of Common Pleas of the County of Hudson be in all things affirmed, and that the writ of certiorari allowed herein be and the same is hereby dismissed, with costs.

On motion of

Lichtenstein & Lichtenstein,
Hopkins & Herr,
J. W. Rufus Besson,
Pierson & Schroeder,
Carlyle Garrison,
Harlan Besson,
Attorneys of Defendants.

Entered August 15, 1924.

RULE AFFIRMING JUDGMENT.

NEW JERSEY SUPREME COURT.

THE MAYOR AND COUNCIL OF THE CITY OF HOBOKEN, *Prosecutor,* *vs.* F. FERGUSON, *et als.,* *Defendants.*	*On Certiorari.* *Rule Affirming Judgment.*

The Court having inspected the transcript and proceedings of the Court of Common Pleas of the County of Hudson returned with the certiorari in this cause, the reasons for reversing the judgment or order correcting assessments below, and heard the argument of counsel thereon, and having duly considered the same, do order that the said judgment or order correcting assessments of the said Court of Common Pleas of the County of Hudson be in all things affirmed, and that the writ of certiorari allowed herein be and the same is hereby dismissed, with costs.

On motion of

Lichtenstein & Lichtenstein,
Hopkins & Herr,
J. W. Rufus Besson,
Pierson & Schroeder,
Carlyle Garrison,
Harlan Besson,
Attorneys of Defendants.

Entered August 15, 1924.

NOTICE OF APPEAL.

NEW JERSEY SUPREME COURT.

THE MAYOR AND COUNCIL OF THE CITY OF HOBOKEN, *Prosecutor-Appellant,* *vs.* REBECCA BABBITT, *et als.*, *Defendants-Respondents.*	*On Certiorari.* *Notice of Appeal.*

To Lichtenstein & Lichtenstein, Hopkins & Herr, Besson, Alexander & Stevens, Pierson & Schroeder, Carlyle Garrison, Harlan Besson, Wall, Haight, Carey & Hartpence, M. M. Stallman and Anthony P. La Porta, attorneys of defendants:

TAKE NOTICE, that the prosecutor, The Mayor and Council of the City of Hoboken, appeals to the Court of Errors and Appeals from the whole of the judgment entered in the above-stated cause, on the following grounds:

1. Because the Supreme Court affirmed the judgment or order correcting assessments of the Hudson County Court of Common Pleas, and dismissed the writ of certiorari allowed in said cause, and in so doing erred.

JOHN J. FALLON
and
HORACE L. ALLEN,
Attorneys for and of Counsel with Appellant.

Notice of Appeal.

Service acknowledged October 20, 1924.

Pierson & Schroeder,
Hopkins & Herr,
Lichtenstein & Lichtenstein,
Anthony P. La Porta,
Besson, Alexander & Stevens,
Harlan Besson,
Carlyle Garrison,
Wall, Haight, Carey & Hartpence,
per Wall,
M. M. Stallman.

NOTICE OF APPEAL.

NEW JERSEY SUPREME COURT.

THE MAYOR AND COUNCIL OF THE CITY OF HOBOKEN, *Prosecutor-Appellant,* *vs.* BARR, THAW & FRASER, *et als.*, *Defendants-Respondents.*	*On Certiorari.* *Notice of Appeal.*

To Lichtenstein & Lichtenstein, Hopkins & Herr, Besson, Alexander & Stevens, Pierson & Schroeder, Carlyle Garrison, Harlan Besson, Wall, Haight, Carey & Hartpence, M. M. Stallman and Anthony P. La Porta, attorneys of defendants:

TAKE NOTICE, that the prosecutor, The Mayor and Council of the City of Hoboken, appeals to the Court of Errors and Appeals from the whole of the judgment entered in the above-stated cause, on the following grounds:

1. Because the Supreme Court affirmed the judgment or order correcting assessments of the Hudson County Court of Common Pleas, and dismissed the writ of certiorari allowed in said cause, and in so doing erred.

JOHN J. FALLON
and
HORACE L. ALLEN,
Attorneys for and of Counsel with Appellant.

Service acknowledged October 20, 1924.

Pierson & Schroeder,
Hopkins & Herr,
Lichtenstein & Lichtenstein,
Anthony P. La Porta,
Besson, Alexander & Stevens,
Harlan Besson,
Carlyle Garrison,
Wall, Haight, Carey & Hartpence,
per Wall,
M. M. Stallman.

NOTICE OF APPEAL.

NEW JERSEY SUPREME COURT.

THE MAYOR AND COUNCIL OF THE CITY OF HOBOKEN, *Prosecutor-Appellant,* *vs.* GEORGE RUSSELL, *et als.*, *Defendants-Respondents.*	*On Certiorari.* *Notice of Appeal.*

To Lichtenstein & Lichtenstein, Hopkins & Herr, Besson, Alexander & Stevens, Pierson & Schroeder, Carlyle Garrison, Harlan Besson, Wall, Haight, Carey & Hartpence, M. M. Stallman and Anthony P. La Porta, attorneys of defendants:

TAKE NOTICE, that the prosecutor, The Mayor and Council of the City of Hoboken, appeals to the Court of Errors and Appeals from the whole of the judgment entered in the above-stated cause, on the following grounds:

1. Because the Supreme Court affirmed the judgment or order correcting assessments of the Hudson County Court of Common Pleas, and dismissed the writ of certiorari allowed in said cause, and in so doing erred.

JOHN J. FALLON
and
HORACE L. ALLEN,
Attorneys for and of Counsel with Appellant.

Notice of Appeal.

Service acknowledged October 20, 1924.

Pierson & Schroeder,
Hopkins & Herr,
Lichtenstein & Lichtenstein,
Anthony P. La Porta,
Besson, Alexander & Stevens,
Harlan Besson,
Carlyle Garrison,
Wall, Haight, Carey & Hartpence,
per Wall,
M. M. Stallman.

NOTICE OF APPEAL.

NEW JERSEY SUPREME COURT.

THE MAYOR AND COUNCIL OF THE CITY OF HOBOKEN, *Prosecutor-Appellant,* *vs.* KEUFFEL & ESSER CO., *et als.*, *Defendants-Respondents,*	*On Certiorari.* *Notice of Appeal.*

To Lichtenstein & Lichtenstein, Hopkins & Herr, Besson, Alexander & Stevens, Pierson & Schroeder, Carlyle Garrison, Harlan Besson, Wall, Haight, Carey & Hartpence, M. M. Stallman and Anthony P. La Porta, attorneys of defendants:

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1. Because the Supreme Court affirmed the judgment or order correcting assessments of the Hudson County Court of Common Pleas, and dismissed the writ of certiorari allowed in said cause, and in so doing erred.

JOHN J. FALLON
and
HORACE L. ALLEN,
Attorneys for and of Counsel with Appellant.

Notice of Appeal.

Service acknowledged October 20, 1924.

Pierson & Schroeder,
Hopkins & Herr,
Lichtenstein & Lichtenstein,
Anthony P. La Porta,
Besson, Alexander & Stevens,
Harlan Besson,
Carlyle Garrison,
Wall, Haight, Carey & Hartpence,
per Wall,
M. M. Stallman.

NOTICE OF APPEAL.

NEW JERSEY SUPREME COURT.

THE MAYOR AND COUNCIL OF THE CITY OF HOBOKEN, *Prosecutor-Appellant,* *vs.* HARRIS GREENBERG, *et als.*, *Defendants-Respondents.*	*On Certiorari.* *Notice of Appeal.*

To Lichtenstein & Lichtenstein, Hopkins & Herr, Besson, Alexander & Stevens, Pierson & Schroeder, Carlyle Garrison, Harlan Besson, Wall, Haight, Carey & Hartpence, M. M. Stallman and Anthony P. La Porta, attorneys of defendants:

TAKE NOTICE, that the prosecutor, The Mayor and Council of the City of Hoboken, appeals to the Court of Errors and Appeals from the whole of the judgment entered in the above-stated cause, on the following grounds:

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JOHN J. FALLON
and
HORACE L. ALLEN,
Attorneys for and of Counsel with Appellant.

Notice of Appeal.

Service acknowledged October 20, 1924.

Pierson & Schroeder,
Hopkins & Herr,
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Anthony P. La Porta,
Besson, Alexander & Stevens,
Harlan Besson,
Carlyle Garrison,
Wall, Haight, Carey & Hartpence,
per Wall,
M. M. Stallman.

NOTICE OF APPEAL.

NEW JERSEY SUPREME COURT.

THE MAYOR AND COUNCIL OF THE CITY OF HOBOKEN, *Prosecutor-Appellant,* *vs.* F. FERGUSON, *et als.*, *Defendants-Respondents.*	*On Certiorari.* *Notice of Appeal.*

To Lichtenstein & Lichtenstein, Hopkins & Herr, Besson, Alexander & Stevens, Pierson & Schroeder, Carlyle Garrison, Harlan Besson, Wall, Haight, Carey & Hartpence, M. M. Stallman and Anthony P. La Porta, attorneys of defendants:

TAKE NOTICE, that the prosecutor, The Mayor and Council of the City of Hoboken, appeals to the Court of Errors and Appeals from the whole of the judgment entered in the above-stated cause, on the following grounds:

1. Because the Supreme Court affirmed the judgment or order correcting assessments of the Hudson County Court of Common Pleas, and dismissed the writ of certiorari allowed in said cause, and in so doing erred.

JOHN J. FALLON
and
HORACE L. ALLEN,
Attorneys for and of Counsel with Appellant.

Notice of Appeal.

Service acknowledged October 20, 1924.

Pierson & Schroeder,
Hopkins & Herr,
Lichtenstein & Lichtenstein,
Anthony P. La Porta,
Besson, Alexander & Stevens,
Harlan Besson,
Carlyle Garrison,
Wall, Haight, Carey & Hartpence,
per Wall,
M. M. Stallman.

New Jersey Supreme Court

THE MAYOR AND COUNCIL OF THE CITY OF HOBOKEN, *Prosecutor,* *vs.* REBECCA BABBITT, et als., *Defendants.*	*On Certiorari from Hudson County Court of Common Pleas.*
SAME PROSECUTOR, *vs.* BARR, THAW & FRASER, et als., *Defendants.*	
SAME PROSECUTOR, *vs.* GEORGE RUSSELL, et als., *Defendants.*	
SAME PROSECUTOR, *vs.* KEUFFEL & ESSER CO., et als., *Defendants.*	
SAME PROSECUTOR, *vs.* HARRIS GREENBERG, et als., *Defendants.*	
SAME PROSECUTOR, *vs.* F. FERGUSON SONS, et als., *Defendants.*	

BRIEF FOR PROSECUTOR.

These six writs of certiorari bring up to the Supreme Court for review the orders made by James W. McCarthy, Judge of the Hudson County Court of Common Pleas correcting certain assessments made by the Board of Assessment Commissioners of the City of Hoboken.

Appeals had been taken from the assessments made by the Board of Assessment Commissioners of Hoboken for benefits conferred by certain improvements to the Hudson County Court of Common Pleas, for determination whether said assessments were just and fair, under and by

virtue of the provisions of Section 42, Chapter 163, Laws 1918, p. 486, as amended by Chapter 195, Laws 1921, p. 514.

By consent the appeals in the six improvements were tried together. Prosecutor therefore respectfully asks leave to present this brief for all of the cases.

The six assessments may be described, for expediency, as follows:

1. The Seventh, Eleventh and Fifteenth street sewers.

2. The Monroe street paving, Eighth to Ninth streets, &c.

3. The Paterson avenue sewer and Harrison street improvement, &c.

4. The Jefferson street paving, Eighth to Thirteenth street, &c.

5. The Grand street paving, Eleventh to Thirteenth streets; Twelfth street, Clinton to Adams streets, &c.

6. The Newark street sewer.

The assessments were made by the Board of Assessment Commissioners of the City of Hoboken, N. J., and were confirmed by resolutions of the Board of Commissioners of the City of Hoboken, N. J., passed December 30th, 1921.

Assessment 1, for the Seventh, Eleventh and Fifteenth street sewer, affected 288 different property owners. 91 of them have appealed *and 197 of them have not appealed.*

Assessment 2, the Monroe street paving, affected 72 different property owners. 35 of them appealed *and 37 of them have not appealed.*

Assessment 3, Paterson avenue sewer, &c., affected 109 different property owners. 35 of them appealed and *74 did not appeal.*

Assessment 4, Jefferson street paving, &c., affected 19 different property owners. 10 of them appealed *and 9 have not appealed.*

Assessment 5, Grand street paving, &c., affected 15 different property owners. 9 of them appealed *and 6 have not appealed.*

Assessment 6, Newark street sewer, affected 114 different property owners. 13 of them appealed *and 101 have not appealed.*

It is manifest from the assessment roll and accompanying map that under Assessment 1, the Board of Assessment Commissioners had to consider lots within the drainage area that might be placed in the following classifications:

> CLASS A.—Lots, which, prior to the improvement, had no sewerage facility whatsoever, and which abutted the new sewer.

In practical effect, the Commissioners determined, after a personal examination, that on account of the uniformity of the land, and in as much as the lots, in this classification, were of similar size, to wit: 25 feet wide by 100 feet deep, and of similar characteristics, that each lot was benefited to the extent of $960 or about thirty-eight cents (38c) per square foot. Lots in this class, which varied in width or depth but possessed the same characteristics and were not dissimilar except in area, were assessed for their respective benefits commensurate with that estimate.

> CLASS B.—Lots upon which a previous sewer assessment had been paid, which had received a previous sewerage facility but which had been destroyed or become inutile, through the sinking of the old sewer.

In practical effect the Commissioners, with regard to the lots in this class, deemed the old and the new sewer a unit, the value of the benefit afforded by this unit they

estimated, and then, after making due allowance for what had been charged upon the lots for the old sewer in excess of the benefit received from it, levied the residue in the present assessment. The amounts accordingly varied, some being $872 each, some being $816 each, some being $480 each and some being $394 each.

> CLASS C.—Lots having a sewerage facility into an old sewer which was in a fair condition, but which old sewer, at its outlet, was connected into the new trunk sewer and which had constructed at its head the new flush-tank and necessary connections, thereby increasing the efficiency of the old sewer.

The lots in this class the Commissioners, in practical effect, deemed benefited to the extent of their respective share of the cost of the flush-tank and connections, or $267 each.

> CLASS D.—The westerly lots in the blocks 64, 80 and 97, in front of which no old sewer had ever been built and in front of which the new sewer was not built, but which lots received a present benefit from the new sewer, because they are so situated as to be capable of using the new sewer and deriving special advantage from it by running a short connection to the corner of the intersecting streets in which laterals and flush-tanks were built.

With the lots in this class the Commissioners determined the extent of the benefit received by the corner lot, and as the lots extended back from the corner lot, their assessments retreated successively.

Under Assessment 2, the Commissioners, in practical effect, determined that all of the lots, 25 x 100, abutting the improvement, except corner lots, were benefited to the extent of $618 each.

Under Assessment 3, the Commissioners, in practical effect, determined that all of the lots, 25 x 100, within the

drainage area and abutting the improvement, were benefited to the extent of about $960 for the sewer and of about $618 for the pavement.

Under Assessment 4, the Commissioners, in practical effect, determined that all of the lots, 25 x 100, abutting the improvement, were benefited about $494 each.

Under Assessment 5, the Commissioners, in practical effect, determined that all of the lots, 25 x 100, abutting the improvement, were benefited about $482 each.

Under Assessment 6, the Commissioners, in practical effect, determined that all lots, 25′ x 86′, in the drainage area, except the lots on Adams street, between First and Second streets, were benefited to an extent commensurate with $1.40 per square foot, and that the lots in blocks 30 and 31, on Adams street, between First and Second streets, the sewerage from which emptied into the old First street sewer, and not into the new Newark street trunk, were benefited to an extent commensurate with 90c. per square foot.

The assessments were made under Chapter 152, Session Laws of 1917, the New Jersey Municipalities Act.

The total cost of the Seventh, Eleventh and Fifteenth street sewers was $2,451,231.66, of which sum $1,765,185.00 was assessed upon the lands benefited, and the remainder, $686,046.66, representing the portion of the cost of construction which exceeded the benefits conferred, was placed upon the city at large. The amount placed upon the city at large, therefore, was twenty-eight per cent. of the cost of the improvement.

The total cost of the Monroe street, Eighth to Ninth streets, &c., paving improvement was $493,047.93, of which sum $312,398.00 was assessed upon the lands benefited, and the remainder, $180,649.93, representing the portion of the cost of the improvement which exceeded the benefits conferred, was placed upon the city at large.

The total cost of the Paterson avenue sewer and Harrison street improvement, &c., was $533,624.69, of which

sum $332,094.00 was assessed upon lands benefited, and the remainder, $201,530.69 representing the portion of the cost of the improvement which exceeded the benefits conferred, was placed upon the city at large.

The total cost of the Jefferson street, Eighth to Thirteenth streets, paving improvement, was $105,951.95, of which sum $97,572.95 was assessed upon lands benefited, and the remainder, $8,379.00, representing the portion of the cost of the improvement which exceeded the benefits conferred, was placed upon the city at large.

The total cost of the Grand street paving, Eleventh to Thirteenth streets, &c., was $42,383.94, of which sum $39,518.00 was assessed upon lands benefited, and the remainder, $2,865.94, representing the portion of the cost of the improvement which exceeded the benefits conferred, was placed on the city at large.

The total cost of the Newark street sewer was $75,237.67, of which sum $53,719.00 was assessed upon lands benefited, and the remainder, $21,518.67, representing the portion of the cost of construction which exceeded the benefits conferred, was placed on the city at large.

The entire cost of house connections for sewer and water and the entire cost of sidewalks were placed against the respective lands to which the house connections for sewer and water were made and in front of which land the sidewalks were laid, with the grading and filling incident thereto.

No assessment for paving was placed upon the lands of the New Jersey Junction Railroad Co.

The reports of the Board of Assessment Commissioners on each of the six improvements are practically similar. The manner in which the Board of Assessment Commissioners performed their duties, the definite scheme under which the special burthens were imposed and the cost of local improvements were distributed, is shown therein.

The report of the Board of Assessment Commissioners of the assessment on the Seventh, Eleventh and Fifteenth street sewer improvement is similar to and typical of all of the other reports, and is as follows:

TO THE BOARD OF COMMISSIONERS OF THE CITY OF HOBOKEN:

WE, THE UNDERSIGNED, BOARD OF ASSESSMENT COMMISSIONERS, of the City of Hoboken, under and by virtue of the provisions of an Act of the Legislature of the State of New Jersey, entitled "An Act Concerning Municipalities," approved March 27, 1917 (P. L. 1917, p. 319), and the several Acts supplementary thereto and amendatory thereof, being charged with the duty of making a just and equitable assessment of the benefits conferred upon lands and real estate by reason of the construction of the SEVENTH, ELEVENTH AND FIFTEENTH STREET Sewerage systems, authorized by an ordinance passed November 24, 1915, abutting on the line of such improvement, and fix and determine the amount of damages accruing to any property by reason of the making of said improvement, do certify and report that, upon our appointment as Assessment Commissioners, we severally took and subscribed the oath required by law, which oath is on file in the office of the City Clerk; that thereafter when notified by your Honorable Body of the completion of the aforesaid improvement, we examined the said work and viewed all lands and real estate in the vicinity of said improvement benefited by such improvement, as well as all lands and real estate in the vicinity of said improvement to which damage might be said or claimed to accrue by reason of the making of said improvement. We thereupon fixed a time and place, when and where we would hear all persons interested who should present themselves to be heard, to wit, the 14th day of November, 1921, at the City Hall, in the City of Hoboken. Notice of the time and place of such hearing was given by at least one publication in the "Hudson Observer," a newspaper circulated in the City of Hoboken, at least ten days before such hearing, and a notice of such hearing was mailed to the owners of all lands

affected, directed to the last known post office addresses of such owners, by the City Clerk of the City of Hoboken, who, by resolution of the Board of Commissioners of the City of Hoboken passed October 25, 1921, was designated as the Clerk to attend the meetings of the Board of Assessment Commissioners, and to mail and publish such notices which said Board may be required to mail and publish from time to time, in the performance of their duties as such Assessment Commissioners; copies of said notice with the proofs of such publication and mailing are hereto annexed and made part of this report and marked "A" and "B" respectively.

At the time and place so fixed we met, and heard all persons who presented themselves to be heard, and in order to give all persons in interest ample opportunity to be heard, we adjourned from time to time. At the conclusion of the hearing on November 14, 1921, we adjourned and announced the adjournment of the hearing to November 15, 1921. At the conclusion of the hearing on November 15, 1921, we adjourned and announced the adjournment of the hearing to November 16, 1921. At the conclusion of the hearing on November 16, 1921, we adjourned and announced the adjournment of the hearing to November 17, 1921. At the conclusion of the hearing on November 17, 1921, we adjourned and announced the adjournment of the hearing to November 18, 1921. At the conclusion of the hearing on November 18, 1921, we adjourned and announced the adjournment of the hearing to November 21, 1921. At the conclusion of the hearing on November 21, 1921, we adjourned and announced the adjournment of the hearing to November 22, 1921. At the conclusion of the hearing on November 22, 1921, we adjourned and announced the adjournment of the hearing to November 26, 1921, at all of which respective hearings we gave all persons interested or affected by the improvement ample opportunity to be heard upon the subject of said assessment.

AND we do further certify and report that the cost of the whole work of such improvement is the sum of Two Million, Four Hundred and Fifty-One Thousand, Two Hundred and Thirty-One Dollars

and Sixty-Six Cents ($2,451,231.66); such cost being arranged under the following items or divisions, to wit:

Contractor	$1,988,631.92
Engineer	123,892.85
Consulting Engineer	43,721.56
Legal Advice	3,935.59
Printing	2,795.07
Water Pipe and Connections	2,915.61
Incidentals	4,049.40
Interest	280,234.66
Advertising	25.00
Assessment Account	1,030.00
	$2,451,231.66

AND we do further certify and report that, having ascertained the whole cost of said improvement, we thereupon made a just and equitable assessment of the benefits conferred upon all lands and real estate by reason of such improvement, as the case might be, having due regard to the rights and interests of all persons concerned as well as the value of the lands and real estate benefited, which said assessments are fully set forth on the map accompanying and made a part of this report and marked "C."

AND we do further certify and report that no damages accrued to any property by reason of the making of the aforesaid improvement.

AND we do further certify and report that we did make a just and equitable assessment of the benefits conferred upon all lands and real estate by reason of such improvement, to the extent of the benefits actually received, and as near as may be in proportion to the peculiar benefit, advantage and increase in value which the respective lots and parcels of land and real estate were deemed by us to receive by reason of such improvement, and in no case, in excess of the amount of such peculiar benefit, advantage or increase in value, which said assessments are fully set forth in the map accompanying and made a part of this report and marked "C."

AND we do further certify and report that in addition to the making of the assessments for benefits upon the said lands and real estate for said improvement, we considered whether any damages accrued to any property by reason of the making of said improvement, and we determined that no damages accrued to any property by reason of the making of said improvement.

AND we do further certify and report that the total amount of benefits assessed upon said land and real estate for said improvement is the sum of $1,765,185.00 One Million Seven Hundred and Sixty-Five Thousand, One Hundred and Eighty-Five Dollars, and the amount by which the whole cost of said improvement exceeds the amount of said assessments, to wit, the sum of $686,046.66 Six Hundred and Eighty-Six Thousand, Forty-Six Dollars and Sixty-Six Cents shall be paid by the City and raised by taxation at large.

AND we do further certify and report that the map accompanying and made a part of this report shows the lots and parcels of land and real estate actually, peculiarly and specially benefited by said improvement, and contains the numbers by which said lots and parcels of land and real estate are designated; the names of the respective owners of said lands and real estate so far as they can be ascertained, and the amount of the assessment to each owner for each of such lot or parcel of land for said benefits. As heretofore stated we determine that no damages accrued to any of such lots or parcels of land and real estate. Such assessments have been made upon the lots or parcels of land and real estate or subdivisions thereof as they stand recorded on the assessment books, on file in the Assessor's office, of said City of Hoboken, except in such instances where the plottings on such assessment books do not conform to the actual plotting of the land or real estate where by reason of the kind and character of the improvement made upon such lots or parcels of land and real estate, a different subdivision or plotting than that so recorded was necessary.

AND we do further certify and report that we have used diligent effort to ascertain the names of

the owners of the lands and real estate benefited by the improvement as aforesaid (having determined as aforesaid that no lands and real estate were damaged thereby), and that as far as can be ascertained they are named on the map accompanying and made a part of this report, and that in all cases where it appears on such map that the owners of the property assessed as "unknown," or that the property assessed belongs to an estate, we diligently endeavored to ascertain the names of the owners so assessed, and the names of the persons interested in said estate, but that we have been unable to obtain any information thereto.

AND we do further certify and report that the said assessments made upon said lots or parcels of land and real estate, and which are more particularly set forth and specified on a map accompanying and made part of this report and marked "C," are in each case as near as may be in proportion to the peculiar benefit, advantage or increase in value which the respective lots or parcels or land and real estate are deemed by us to receive, by reason of such improvement, and in no case does any assessment on any parcel of land exceed in amount such peculiar benefit, advantage or increase in value, and that in no case has any property or owner thereof been assessed beyond the amount actually, peculiarly and specially derived from said improvement, and the benefits conferred upon the land.

AND we do further certify and report that no lands or real estate, other than those so assessed, received or acquired any actual, peculiar or special benefit, or any advantage or increase in value by reason of such improvement, other than as herein mentioned.

IN WITNESS WHEREOF, we have hereunto set our hands and seals this Fifth day of December, 1921.

WILLIAM W. READ,
GAUDENZIO F. FUGAZZI,
Board of Assessment Commissioners.

Said report is signed by William W. Read and Gaudenzio F. Fugazzi (a majority of the Board) and not signed by James P. Laverty.

The reports of the Board of Assessment Commissioners for the Monroe street paving improvement, &c., the Paterson avenue sewer and Harrison street improvement, &c., and the Grand street paving, Eleventh to Thirteenth streets, &c., were likewise signed by William W. Read and Gaudenzio F. Fugazzi (a majority of the Board) and not signed by James P. Laverty.

The reports of the Board of Assessment Commissioners for the Jefferson street paving, Eighth to Thirteenth streets, &c., and for the Newark street sewer, &c., were signed by all three Commissioners.

By agreement of the parties the appeals were tried together. All of the appellants, under the evidence adduced by them, present but one contention and make but one claim, to wit: that the assessments exceed the amount of the benefits, except the New Jersey Junction Railroad Co., which contends, not only, that the assessment for the sewer exceeds the amount of the benefits conferred, but some of its lands are used for railroad purposes and cannot be assessed.

The Morris & Essex Railroad also claim that a triangular plot of ground owned by it, fronting on Newark street, which is assessed $840 for the Newark street sewer, under Assessment Roll No. 6, has not been benefited to any extent whatsoever.

This Seventh, Eleventh and Fifteenth Street Sewer was sought for by the owners of land in the neighborhood assessed as one suitable and required for their low boggy land. The sewer had to be built on long piles driven to firm foundation and had to be flushed by means of the automatic flushtanks and tidal gates. The expensive construction was one that a reasonable man would make in this neighborhood to render his lots useful and available.

The construction of the Seventh, Eleventh and Fifteenth street sewer had been agitated and sought for many years prior to its construction. The drainage area involved principally a large portion of the Fifth Ward, being the northwesterly section of the city. One hundred and seventy-two (172) acres in this ward had been without sewer facilities.

Large areas of unoccupied and useless land were subject to flooding and covered with pools of water that became stagnant and resulted in obnoxious odors and unsanitary conditions.

This had retarded the development of that section of the city. These lands, before the sewer and street improvements, were almost entirely without outlet and were unavailable. The improvements were very desirable not only to the lands of those who have not appealed from the assessment and have thereby acquiesced in the correctness of the same, but to the lands of the appellants, all of whom were urgent applicants and petitioned therefor.

Acting upon the petitions of the property owners, the Board of Health of the City of Hoboken, by resolution duly passed, certified that the sewers were necessary.

The lots, blocks and streets in this area are all designated upon the John G. Coster map of property situated at Hoboken, made and filed in 1860.

The soil in this area was of a boggy nature, no building and no sewer could be built, without settling, except upon a firm pile foundation. The surface of this area was

essentially flat and at about the elevation of high tide in the harbor.

In the adjoining and other sections of the city certain sewers had been built thirty (30) years or more ago, such as the Jackson street, Monroe street, Madison street, Jefferson street, Adams and Newark street sewers. Not having been built on piles long enough to be driven to firm foundations, these sewers had sunk to various extents, so that their efficiency had been destroyed. The settlements had been so great at points that the top of the sewers were below the flow line even at low tide. The settlement caused the sewage to rise in the manholes, resulting in local nuisances in different places and creating such foul conditions that the residents in the neighborhood complained. In some sections, even at low tide, the sewage stood higher than the crown of the old sewers, appearing in the manholes at all times.

Confronted with the experience of the past and the inutility of these old sewers, and desirous of ascertaining what proper system of sewerage could be furnished suitable to this section of the city and neighborhood and which reasonable men would make for the better enjoyment of their property, which then and for years past had remained idle and unavailable, the municipal authorities employed James H. Fuertes, an Engineer of repute, experienced in sewerage and drainage, to make a complete scientific study of the existing sewers and the future requirements of the sewerage of the lowland section of the city.

The report by James H. Fuertes, on the sewerage and drainage of Hoboken, dated October 9, 1921, is in evidence, offered by the appellants. By it is shown, among other things, that 7 plans, A, B, C, D, E, F and G, were submitted. He recommended Plan B as the proper one for selection with respect to the fulfillment of the sanitary requirements and the most inexpensive.

This neighborhood required a differently constructed sewer, from the ordinary neighborhood, where the lands were high enough to obtain the proper grade and pitch so that the sewage would, by gravity, constantly flow from the head and summit to the outlet, and where the only expense was to excavate and place the sewer upon a firm foundation, with no possibility of settlement.

This neighborhood, being low lands, required an entirely different and consequently an expensive and costly sewerage system. The lay of the land would not permit the usual flow of sewage by gravity.

Two general systems of drainage and sewerage were possible for this neighborhood. The one was the pumping system and the other was gravity discharge. The pumping system was not recommended, being the more expensive of the two. The gravity system required an efficient flushing system by means of large automatic tanks at the heads of the sewers, these to be supplied with harbor water and to discharge automatically at low tide. The tanks had to be large enough so as to assure good velocities of flow throughout the entire system. At the outlet and outfalls there had to be built grit chambers with automatically cleaned screens and automatic tide gates.

The flush-tanks were very large, of four thousand gallons capacity, and occupied nearly the whole intersection of the streets where they were built. They were built of reinforced concrete on long piling driven to firm foundation, with expensive automatic machinery inside to operate them.

The entire sewer had to be built upon long piles driven to firm foundation.

The long piling was necessary to sustain, and the flush-tanks, grit chambers and tidal gates necessary to flush all and every part of the sewer, and consequently a necessity to each and every lot and a uniform advantage to each lot in the drainage area.

These requirements necessitated a great expenditure of money, for without the piling, the flushing, grit chambers and tidal gates, these low-lands and this neighborhood would have continued unavailable and in the unsanitary condition of the many former years.

It was this system, with its attendant great cost, that these appellants ardently petitioned for, and in failing to object or remonstrate at any time duriny the many public hearings held by the Board of Commissioners prior to the award of the contracts for the construction of this sewage system which, although costly, was the only one that could adequately drain this peculiar neighborhood and be permanent, and therefore the only and proper one which reasonable men would pay to construct a sewer for such property so peculiarly situated.

The majority of the lots affected by this assessment are valued by the appellants at from $1,500 to $2,000 each prior to the improvement.

Certainly *it is not beyond controversy* that a reasonable man would not spend $960 to receive adequate and permanent sewerage facilities which would convert his lot, that had for so many years remained useless and idle and had been a yearly drain and element of expense to him, and a condition of nuisance that was dangerous to the neighborhood, into a usable and available lot.

Certainly *it is not evident and clearly established* that a reasonable man would not expend $960 for this sewer required for this neighborhood and $618 for paved cement streets that would give his property an outlet, make it available for the various uses made possible by the improvement and remedy the conditions accurately described and depicted in the "Fuertes Report" existing in October, 1912.

The answer to the contention of the appellants that a reasonable man would not expend that amount for a sewer is that 197 different owners of land have acquiesced in the assessment of $960 per lot while only 91 different

owners have appealed, and that twenty-eight per cent. of the total cost of the improvement was placed upon the city at large.

Exhibit 8 must be excluded, as it is not the best evidence and not the original document prepared to represent the figures estimated by the appellants' witnesses. It is secondary evidence and was objected to as such when the documentary originals, to wit: the work sheets, from which it was dictated, were demanded, produced and impounded by the Court, so that the alterations which were being made to Exhibit 8, after its introduction in evidence, could not be made to the work sheets.

There is much conflict of testimony as to the manner in which Exhibit 8 was prepared.

Gaddis, on p. 473, l. 23, claims that he himself placed the figures down in writing on the original writings and dictated them to the stenographer.

> "Q Surely, and did you put them down in writing yourself? A Yes.
>
> "Q Have you got that original writing with you of your figures, your estimates? A Yes."

Yet Morrison claims that all of the pencil figures on the work sheets are his and those in ink were made by Gaddis.

The reasons for excluding Exhibit 8 are simple and obvious enough as dictated by common sense and long experience, and may be summed up in this way:

As between a supposed literal copy and the original, the copy is always liable to errors on the part of the copyist, whether by wilfulness or by inadvertence; this contingency wholly disappears when the original is produced. Moreover, the original may contain, and the copy will lack, such features of handwriting, paper, and the like, as may afford the opponent valuable means of learning legitimate objections to the significance of the document.

Wigmore on Evidence, §1179.

The chart of the opinions of appellants' witnesses (Exhibit 8) is a series of figures and mathematical calculations taken from the work sheets which were manifestly the chief work of Morrison. The work sheets bear no impress of the judgments of Singer or Mayer. After the hearing began and Gaddis was cross examined upon the discrepancies in his estimates, Morrison attempted to alter the figures contained therein.

This exhibit, instead of supplying **CLEAR, COGENT PROOF** *of the respective judgments as to the benefits received, is a mere calculation of the base figure of Morrison $250, Singer $275, Gaddis $300 and Mayer $325 per lot for sewer, made and applied chiefly by Morrison and partly by Gaddis, and which any clerk or school boy, with a little knowledge of arithmetic, could do.*

These estimates were made so improperly that they should not be received in evidence. An assessment for benefits made as this was made would be condemned under such decisions as

Mann v. *Jersey City,* 24 N. J. L. 622;
Townsend v. *Jersey City,* 26 N. J. L. 444;
Ogden v. *Hudson City,* 29 N. J. L. 104;
Zabriskie v. *Hudson City,* 29 N. J. L. 115.

The appellants' witnesses have had no experience in assessment matters; no experience in the building of sewers or street paving; no practical experience in Hoboken real estate (excepting Mayer), and possessed no special knowledge touching the particular matter of inquiry that entitled them to express an expert opinion upon the subject.

CHARLES SINGER.

The only knowledge he possessed was concerning a sewer which was built in Union Hill twenty years ago, which was built on high ground and did not require piling,

flush-tanks or tidal gates, and was not comparable with the sewer involved (p. 205).

He had no experience in making a sewer assessment (p. 206, l. 3).

> "Q So, within these, for the last twenty years, you have not had any experience in making a sewer assessment, even in the Town of Union? A No."

He never bought or sold lands in this neighborhood (p. 206, l. 17).

> "Q Now, have you ever bought or sold land in the City of Hoboken in this district north of Fifth street, and west of Clinton street, in the last five years? A No."

And on p. 207, l. 1:

> "Q So that during your whole lifetime you understand that you have never had any practical experience in buying or selling any of those meadow lots north of Fifth street or west of Clinton street? A Correct."

His only knowledge of the cost of a sewer was as a *stockholder* in a company, twelve years ago, that built a sewer in North Bergen on high land, which cost $40 per lot and required no piling or flush-tanks (p. 216).

He never had made any sales of Hoboken real estate (p. 217, l. 26).

> "Q You never had any connection with making any sales in the City of Hoboken? A Well, I don't know whether I did or not."

Singer's study, or theoretical knowledge, of sales, entitles it to very little weight whatsoever. It was such data as Morrison, associated with him, supplied in the preparation of the case.

Singer's information as to sales in Hoboken was obtained, in the preparation of this case, from Morrison (p. 269, l. 13).

"Q Well, now, this particular one, you say, you got from the records of the Register's office? A Yes, sir.

"Q Yourself? A No; had a man do it.

"Q Who was the man? A Mr. Morrison.

"Q Who is Mr. Morrison? A A real estate man.

"Q In your employ? A Associated with me.

"Q In this matter? A In this matter."

And on p. 269, l. 27:

"Q And Mr. Morrison was the individual who made the search in the Register's office? A Well, he got that—

"Q Never mind; he did it, didn't he? You didn't do it? A I didn't do it.

"*The Court.* He says he didn't—the latter part may be stricken out.

"*Mr. Allen.* Now, I surely submit that this witness cannot, in this roundabout way, give any testimony which Mr. Morrison ought to give.

"*The Court.* Well, I suppose, Mr. Allen, it goes to the basis of his opinion.

"*Mr. Allen.* No, it don't at all.

"*The Court.* Yes; his investigations, his study of the question of value, and so forth. Now, the *weight* of that testimony, of course, is another thing."

The witness Singer exhibited no right to the status of expert.

P. Rd. N. J. & N. Y. Rd. Co. v. *Schwartz,* 75 N. J. L. 801, 805.

(As a matter of fact this witness, Charles Singer, is the same person whom *J.* Garrison, in writing the opinion of the Court of Errors and Appeals, in *P. Rd.* v. *Schwartz,* 75 N. J. L. 801, said that he gave no testimony that showed the possession by him of any special knowledge that qualified him to speak as an expert upon the particular subject of inquiry.)

PERCY GADDIS.

Outside of an appraisal made many years ago in the matter of the condemnation of the Fourteenth street Viaduct, he could not recall that he had ever before appraised any land in this area, north of Seventh street and west of Clinton street (p. 441).

He had no experience in constructing sewers (p. 441).

He had no practical experience in sewer construction and street paving work (p. 442). Before his present retainer he had never attempted to appraise benefits except in Jersey City, but as to when or where it was, he answered (p. 447, l. 28):

> "A Since it is likely to come up, I refuse to answer that. It would be a breach of confidence * * *."

He never claimed to have bought or sold any real estate in this neighborhood or in the City of Hoboken.

LEO MAYER.

While there are in the City of Hoboken a large number of practical and experienced real estate agents familiar with local real estate values and possessing a practical knowledge thereof, he was the only local real estate man called.

He, however, never had any experience in making assessments for benefit received from a sewer construction or street improvement, or in estimating such benefits prior to his retainer in this case (pp. 689, 690).

No evidence was adduced to show that he had expert knowledge of the subject under inquiry.

> *Riley* v. *Camden & Trenton Ry. Co.*, 70 N. J. L. 289.

> "Q Have you had any experience in making assessments for benefit received from a sewer construction? A I have not.

"Q Have you ever had any experience in making assessments for benefts received from street improvements? A I have not.

"Q Have you ever had, prior to your being retained in this matter, any experience in estimating or determining the amount of benefit that property had received from sewer construction? A I have not.

"Q Have you ever prior to your being retained in this appeal had occasion to make any estimate of the benefits received by property for street improvements? A No; I have not.

"Q One further question: Have you ever had anything to do with opening up streets? A No; I have not.

"Q And improving streets? A No; I have not.

"Q Have you ever had anything to do with the laying or constructing of sewers in Hoboken or any other municipality? A No; I have not."

CHARLES W. MORRISON.

Before his work in preparing Exhibit 8, his experience consisted briefly as follows:

Graduated in June, 1908—did field work and office work for Charles River Basin Commission, who were building a sewer at Boston, Mass., until beginning of 1909.

Then designed steel work for fire protection systems from 1909 to 1912.

From 1912 to 1917, went with the Svera Realty Company in constructing buildings in Boston.

1917-1918 appraised lands in Boston.

Then went to Portland, Maine, Norfolk and Newport News to appraise lands connected with railroads.

In 1920, he became associated with Mr. Gaddis in appraising lands for New Jersey Central Railroad Company in Jersey City, and other railroad properties, and was then employed by Mr. Gaddis in this matter (p. 881).

He never had any practical experience in buying or selling real estate in Hoboken (p. 902, l. 19):

"Q Now, you have had no practical experience in buying or selling Hoboken real estate, have you? A I never bought or sold Hoboken real estate."

And on p. 907, l. 20:

"Q So that now, as the matter stands, you can't tell us one instance in the entire City of Hoboken where you were able to familiarize yourself with the price of a lot before an improvement for a sewer had taken place and the price of that same lot after the construction of that sewer? A Not comparable land, no.

"Q Not of any land in the City of Hoboken? A No.

"Q Now, that is as to the sewer; can you point to any one instance where you studied the value of a lot in the entire City of Hoboken prior to a street improvement and then studied the value of that lot after there was a street improvement? A I do not think I have."

The witness Morrison exhibited no right to the status of an expert.

Pa. Rd. v. *Schwartz*, 75 N. J. L. 801;

Riley v. *Camden & Trenton Ry. Co.*, 70 N. J. L. 289.

Their individual opinions gave way to the concerted common agreement arrived at in the offices of Gaddis and Morrison. Hence, Exhibit 8, which was prepared by Morrison and Gaddis, is entitled to but little weight and should be received with caution.

While Singer has adopted $275 as the base figure representing the extent and maximum of the sewer benefit, his original estimate and opinion, when he appeared before the Board of Assessment Commissioners at their hearings, was $400 per lot (p. 320, l. 24).

His explanation of this difference in opinion is interesting. He claims he said before the Board of Assessment Commissioners that the benefit from the sewer would not

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exceed $400. In no instance in the Chart, Exhibit 8, has he estimated these benefits at more than $275. Does not this change of opinion, made after he became associated with other witnesses paid to advance the theory that the benefit from the sewer in no case exceeded $275 according to Singer, $250 according to Morrison, $300 according to Gaddis and $325 according to Mayer, justify the characterization of Mr. Justice Curtis in *Wilkinson* v. *Greely*, 29 Fed. Cas. No. 17672, at page 1262, when he said:

> "I believe the experience of all concerned in the administration of justice tends to the conclusion that this species of evidence is less satisfactory than any other; and it is a common remark that where there is any room for difference of opinion, experts, in about equal numbers, will generally be found testifying on each side."

and likewise the comment of the New York Court of Appeals in *Roberts* v. *New York El. R. Co.*, 128 N. Y. 455, 464, 475, *per* Peckham, *J.*:

> "Expert evidence, so-called, or, in other words, evidence of the mere opinion of witnesses, has been used to such an extent that the evidence given by them has come to be looked upon with great suspicion by both courts and juries, and the fact has become very plain that in any case where opinion evidence is admissible the particular kind of an opinion desired by any party to the investigation can be readily procured by paying the market price therefor. * * * He (the expert) comes on the stand to swear in favor of the party calling him, and it may be said he always justifies by his works the faith that has been placed in him."

Not only did Singer change his original estimate of the benefit from the sewer from $400 to $275, but he changed his valuation of land before improvement to suit the exigencies and requirements of this common effort resulting in Morrison's Exhibit 8. With facility and the utmost ease he changed and altered his valuation of the lots in Block 65 from $1,500 each to $1,300 (p. 346, l. 34):

"A It was a compromise. Each had individual ideas, but we differed some, of course.

"Q Yes. What was your individual idea as to the value before improvements, as to the value of lands in the Babbitt tract, block 65, lots 2 to 34, and 18 to 34, particularly? A Off-hand, my notion of that value was fifteen hundred dollars.

"Q Then you have stated it here in this hearing as fourteen hundred dollars, have you? A I think it was thirteen hundred.

"Q Thirteen hundred. Why did you give way the two hundred dollars from your own idea of the value at that time, and the value that you now fix upon it? A Why, Mr. Morrison was down there, and made investigations, and I saw the condition of the grade there; that was serious."

The case most frequently quoted by judges when disparaging the testimony of experts is "*The Tracy Peerage,*" 10 Clark & Finnely, 54-190, wherein Lord Campbell said that "hardly any weight is to be given to the evidence of what are called scientific witnesses; they come with a bias on their minds to support the cause in which they are embarked."

This comment and criticism upon the bias of experts is most fitting to the testimony presented by the appellants, whose efforts in the making up of their evidence was best described by Mr. Singer when he accounted for the changes in his opinions of values after conference with the other witnesses by the frank and astounding statement that "WE TRIED TO TUNE UP TOGETHER" (p. 351, l. 9).

That Gaddis appreciated his inability to form an estimate of values without the co-operation and assistance of his associates appears from his answer, found on page 469, line 14.

"A I did not want to place myself on record until I had the advantage of their judgment."

Again, at bottom of page 469, line 22.

> "That I went over the lands very carefully and formed my tentative judgment and when I was through and we got together and we came to a common understanding, the fact, that is a fact. The fact that our values are the same speaks for itself that way."

Again, on page 470, line 5.

> "Q Why didn't you fix an estimate which would be final and not tentative, before conferring with the other experts that were also retained in this matter? A Because I am not conceited enough to believe that I know the last word there, and could not learn from others.
>
> "Q And then did you believe that you could not exercise an independent judgment? A Oh, no, not at all. I have been paid for that many times.
>
> "Q Why didn't you exercise an independent judgment then, regardless of everything and without any conference with these other men? A I did not think it was a proper thing to do."

The opinions of the appellants' witnesses, Messrs. Singer, Mayer, Gaddis and Morrison, as to the extent of the benefits conferred by the construction of the Hoboken sewer and sewerage system have absolutely no standing in the law, as not one of them had any special knowledge of the subject of inquiry.

Pa. &c., R. R. Co. v. *Root,* 53 N. J. L. 253.

In order to render the opinion of a witness competent evidence, he must appear to have special knowledge on the subject of inquiry.

Laing v. *United New Jersey R. R. & C. Co.,* 54 N. J. L. 576.

Testimony of the character of appellants' witnesses will not suffice to impugn and impeach the report of the Board of Assessment Commissioners.

In the main appeal for the majority of the appellants, the attempt to overcome the judgment and determination of the Board of Assessment Commissioners and the effort to prove that the assessments were high and exceeded the amount of the benefits received through the improvements, and to the extent of such excess the assessments are confiscatory, is made through and by four witnesses called by the appellants, Messrs. Gaddis, Singer, Mayer and Morrison.

None of these witnesses had had any experience in the matter of assessments or in the paving of streets. Morrison claimed some knowledge of building a sewer in Boston, through field work and office work, after graduating from school. Singer was connected with a company that built a small sewer in high lands in North Bergen that cost about $40 per lot to construct. Excepting Mr. Mayer, none of them had ever had any practical experience in real estate matters in Hoboken. Mr. Gaddis appraised the Wendel property in another section of the City a great many years ago, and claimed knowledge of assessments through payment, many years ago, of a bill submitted to him by Jersey City for an assessment on land owned by him in Jersey City. Mr. Morrison made a visit to Hoboken, calling upon Schwarzwalder. He claimed this visit, as he walked through the City, gave him knowledge qualifying him as an expert.

No engineers or experts having knowledge of the cost of building this or any kind of a sewer in this or a similar neighborhood were offered, and no attempt was made to enlighten the Court or convince the Court that these sewers could have been built, or the streets paved, at the time they were built and paved, at less cost than paid by the City under contracts awarded to the lowest bidder after competitive bidding, in conformity with the law.

The opinions of these four witnesses as to the extent and amounts of benefits conferred on the different lots owned by the appellants is contained in the forty sheets of Exhibit 8.

None of these witnesses could testify to the amount of benefit he determined any single lot had received without inspection and examination of Exhibit 8.

Although each of the four witnesses claimed the figures in the columns of Exhibit 8 were his respective figures, representing his estimates of the respective benefits, it was finally developed and brought out, at the trial, that each witness had taken base figures as follows:

	Gaddis.	Singer.	Mayer.	Morrison.
For Sewer,	$300.	$275.	$325.	$250.
For Paving,	$200.	$225.	$225.	$200.

Their estimates for sidewalks and sewer connections are not mentioned in this brief; they cannot be considered by the Court, as the entire cost of the sidewalks and sewer connections must be placed upon the respective properties under the law regardless of the question of benefit.

These four witnesses having taken the aforesaid arbitrary figures, representing their estimates of valuation, Mr. Morrison, in pencil, applied them on the work sheets from which Exhibit 8 was prepared for evidence. The figures on the work sheets in ink were applied by Mr. Gaddis. An inspection of these work sheets evidence a great mass of figures made by Mr. Morrison wherein the base or unit figures were applied mathematically in accordance with areas. These mathematical computations and mass of figures made in the office of Mr. Gaddis in Jersey City are furnished the Court as the *clear, cogent proof* that is required in law to *clearly establish* the fact that the judgment of the Board of Assessment Commissioners is excessive.

When pressed for the basis of his judgment and determination that the extent of the benefit from the sewer improvement was such base figure arbitrarily adopted, each witness was obliged to take refuge in the statement, "That is my opinion, based upon my experience." This kind of an opinion is of no value whatsoever.

These four witnesses are four paid experts produced by 193 appellants in their attempt to escape the burden of paying for the sewer they sought, notwithstanding twenty-eight per cent. of the total cost of the sewer has been placed upon the City at large; and notwithstanding that 424 other property owners assessed for the same improvements have by reason of their not having appealed thereby acquiesced that the assessments were just, fair and reasonable (p. 1152).

One of the experts, Mr. Mayer, *is an appellant* in this hearing striving to obtain a reduction of his assessments. Mr. Mayer's opinions are open to the suspicion of bias by reason of the effect the decision in this case will have upon his own claim for a reduction of the assessments. While his interest may not condemn him as unworthy of belief, he had a personal monetary interest in obtaining a reduction of the assessments when he fixed his base or unit figures.

Each one of these four experts failed to go on the stand and produce his own estimates of benefits made by himself, alone by himself, without the aid, guidance, assistance and influence of his colleagues.

On the contrary the four met and conferred in the office of Mr. Gaddis and each selected and fixed his base or unit figure for benefits and permitted Mr. Morrison, who was associated with Mr. Gaddis in this and other work, to make the great number of pencil figures upon the work sheets from which Exhibit 8 was copied, the production of which work sheets, before the Court, was demanded by counsel for the City after Mr. Gaddis had been cross ex-

amined and after the appellants commenced to change and alter the figures in Exhibit 8.

The Chart, Exhibit 8, represented what, in the opinion of each of these witnesses, was the value of the respective lots before the improvement and, what, in their opinion, was the extent or value of this improvement. In the back of this chart was a map of the City of Hoboken including the lots and blocks involved in the Sewer Assessment No. 1, to wit: Blocks numbered from 64 to 153. These blocks contained in all 1,814 lots. In each of these blocks the four experts placed their valuation in the lots before the improvements. In 65 blocks each of the four witnesses placed identically the same figure in each block which represented what each one in his own opinion considered the value of each lot in that block to be worth before the improvement. *These blocks contained 1,814 lots, so that we are confronted with the uncanny and weird result of the conference in the office of Mr. Gaddis that one and all agreed to the penny as to the exact valuation of over 1,800 lots.*

It is common knowledge that real estate men engaged in the appraisal of lands have diversified theories of land values which influence them in their opinions. We have not only those who place a high value on real estate and those who place a low valuation thereon but those with a wide margin between the extremes, hence it is most patent that these four men, employed for the purpose of obtaining reduction of the assessments on their clients' lands, *fitted their valuations of the 1,814 lots with such exactness that the result of such unparalleled and unheard-of harmony and total lack of discrepancy presents an unexplainable mental phenomenon.*

Assessments levied in accordance with the estimates of appellants' witnesses would produce less than $500,000 toward the payment of a sewer which cost $2,451,231.

The sheer extravagance of the reckless opinion of the appellants' witnesses, if followed, would produce the following results.

There are in the entire drainage area, affected by the sewer assessment (Assessment Roll No. 1) 2,364 lots, many of these are of less area than 25x100.

There are in the so-called railroad yard 101 lots.

If Morrison's estimate of the extent of the benefit, viz.: $250 per lot 25x100 was applied to the entire 2,364 lots (although many are less than 25x100 in area) the total amount possibly produced would be 250 times 2,364 lots, which equals, $591,000.

If the 101 lots in the so-called railroad yard are deducted from the total number of lots in the entire drainage area, there would be left 2,263 lots to be assessed. If Morrison's estimate of $250 was applied to each lot and each lot was of the full area of 25x100, the amount of money produced would be 250 times 2,263 lots or $565,750.

But Morrison's opinion is that, out of the 2,263 lots that are outside of the so-called railroad yard, the lots in Blocks 134, 97, 80 and 64, numbering in all 105 lots, have received no benefits from the sewer whatsoever and should be taken out of the assessments. This, therefore, according to Morrison's opinion, would leave 2,158 lots to be assessed. Even if these lots were each 25x100 (and many of them are of less area), the total amount of money to be raised by assessment for the sewer, Assessment Roll No. 1, would be 250 times 2,158 lots or $539,500.

After the necessary deductions were made for the lots which were of less area than 25x100, less than $500,000 could be raised by assessments if Morrison's estimate were followed.

Comparing Morrison's estimates of the total extent of the sewer benefits, which at the least would produce less than $500,000 and at the most but $591,000 with the total cost of the sewer $2,451,231.66, the result would be that in his opinion the property owners should pay for the sewer built to improve their lands less than one-quarter of the cost of the sewer and the City at large should pay more than three-quarters of the cost of the sewer.

The estimates and opinions of appellants' witnesses of the amounts of benefits are very conflicting and replete with discrepancies.

Instances of the vast conflict in estimates of benefits for *sewer assessment 1*, are as follows:

In Block 64, Lots 1-5, Singer and Mayer estimated $200 each, $1,000 in all, while Gaddis and Morrison estimated no benefit whatsoever.

In Block 81, Lots 1-17, Mayer estimated the benefits $5,525 and Morrison estimated no benefit whatsoever.

In Block 81, Lots 18-34, Mayer estimated the benefit $2,800 and Morrison estimated nothing whatsoever.

In Block 82, Lots 14-7, Mayer estimated the benefits $650 and Morrison estimated nothing whatsoever.

In Block 87, Lots 17-32, Mayer estimated the benefits $800 and Morrison $560.

In Block 83, Lots 9-13, Mayer estimated the benefits $812 and Morrison estimated nothing whatsoever.

In Block 83, Lots 14-17, Mayer estimated the benefits $650 and Morrison nothing whatsoever.

In Block 83, Lots 18-21, Mayer estimated the benefits $812 and Morrison estimated nothing.

In Block 85, Lot 7, Mayer estimated $162 and Morrison estimated nothing.

In Block 85, Lots 14-17, Mayer estimated the benefits $650 and Morrison estimated nothing.

In Block 85, Lots 18-24, Mayer estimated the benefits $1,137 and Morrison estimated nothing.

In Block 91, Lots 1-4, Mayer estimated the benefits $432 and Morrison estimated nothing.

In Block 91, Lots 5-17, Mayer estimated the benefits $1,404 and Morrison estimated nothing.

In Block 93, Lots 1-32, Mayer estimated the benefits $10,400 and Morrison estimated $4,800.

In Block 152, Lots 2-7, Mayer estimated $975 and Morrison estimated nothing.

In Block 153, Lot 7, Mayer estimated $650 and Morrison estimated nothing.

In Block 159, Lot 18, Mayer estimated $182 and Morrison estimated nothing.

In Block 159, Lot 1A, Mayer estimated $280 and Morrison estimated nothing.

In Block 159, Lot 1B, Mayer estimated $200 and Morrison estimated nothing.

Comparing the estimates of benefits of the New Jersey Junction Railroad Company by the sewer improvement, *Assessment 1,* supplied by the two witnesses, Mr. Ryer and Mr. Morrison, in behalf of the Railroad Company, we find that each has placed estimates which represent their respective opinions of the amount of the benefits sustained by 113 different lots belonging to the New Jersey Junction Railroad Company.

The total benefits received by these 113 lots, according to Mr. Morrison, is $12,155.

The total benefits receivd by these 113 lots, according to Mr. Ryer, is $23,174.

There is a difference between the two witnesses of $11,019.

If Morrison is right, Ryer is $11,019 out of the way. If Ryer is right, Morrison is $11,019 out of the way; that

is, more than one-half of the total of their estimates out of the way.

Where a new sewer was built to replace an old sewer, Mayer claims a benefit was received for which he allowed a one-half benefit, *viz.:* one-half of his base figure of $325 (p. 715, l. 30), although Gaddis did not consider any benefit was received.

Mayer admits that such a lot received additional sewerage benefit (p. 716, l. 20). It certainly added an element of value to it (p. 717, l. 10).

The new sewer was of more recent or modern construction, and certainly added materially over the old one (p. 718, l. 15).

Mayer was frank and willing to admit that his estimate of the benefit at 50% was an *arbitrary* figure (pp. 719, 720).

His base figure of $325 was likewise *arbitrarily* fixed (p. 719, l. 20; p. 720, l. 4).

> "Q So that you took your knowledge of what a sewer cost twenty-five years ago and arbitrarily fixed your base figure so that it was $325 a lot? A Then I allowed for an arbitrary charge in cost. Our sewers in those years (25 years ago) used to run anywhere from $120 to $140 for 25 lineal feet. I was quite willing to concede that there had been an advance in cost by lapse of time, and I, therefore, arrived at my figure.
>
> "Q You don't know anything about that increased cost? A Well, in taking the general building construction in consideration.
>
> "Q No. I mean construction of sewers. You don't know anything about the increased cost, do you? A No; simply labor, and that there has been a change in labor and things of that sort."

The old sewer, of which Mayer spoke of the cost, was dissimilar from this one (p. 720, l. 35):

> "Q So the sewer that you speak of is entirely dissimilar from this sewer, isn't it? A Yes.
>
> "Q Well, have you any knowledge? A No."

Mayer admits that his estimate against Lot 1, Block 73, at $50 less than his base figure, was *arbitrarily* made, and that he was in error on that (p. 723, l. 32).

That his estimate of $25 against Lot 3, in Block 97, was an error, and should have been $325 (p. 727, l. 28).

That his estimate of $250 against Lot 4, in Block 97, was another error, and should have been $325 (p. 728, l. 11).

Mayer estimates that Lots 6, 7, 8 and 9, in Block 97, receive the full benefit, while Gaddis' opinion is that they receive no benefit (p. 731, l. 30).

As examples of the lack of reasoning by these witnesses and that their opinion of benefits are speculative and based upon fanciful theories, lacking in common sense, *which make the name of "expert" a by-word and reproach,* look at Lots 4 and 5 in Block 97. The testimony is found on page 502, lines 10-23. Gaddis estimated Lot 5 received no benefit whatsoever, yet Lot 4, which adjoined it, received a benefit of $200. Both lots are similarly situated. Both are inside, vacant and unusued lots. His fanciful theory is that lot 5 is inaccessible and only suitable for manufacturing purposes or an extension of the railroad holdings (p. 505, l. 37), while Lot 4 is salable and used for general purposes (p. 506, l. 10). Just why Lot 5 is not as assessable as the adjoining Lot 4 and just why both lots may not be used for the same purpose is not very clear and somewhat beyond unbiased human intelligence to understand.

Again, take the four corner lots at the intersection of Sixth and Harrison streets. Lot 1, Block 72, the northwest corner of Sixth and Adams streets, is 25 feet wide and 110 feet in depth. The other three corner lots at this intersection are each 25 feet wide but only the usual depth of 100 feet. With the southwest, southeast and northeast corners of Sixth and Harrison streets, Gaddis is of the opinion that each of those corners have been

benefited by the sewer assessment to the extent of $300 each, that is his full maximum base figure of extent of benefit, while the northwest corner lot, which is 25 feet wide and 110 feet deep, he estimates has been benefited to the extent of but $157, or about one-half of his base figure.

When this glaring inconsistency was pointed out to him by counsel for the city he adhered with more or less obstinacy to his opinion deliberately expressed on Sheet 1 of Exhibit 8, and stoutly maintained that as far as the present use was concerned it was merely a vacant, idle lot, put to no use, not essential to the railroad in the exercise of its corporate franchise and as the railroad is operated and constructed was not used for a railroad purpose, but when pressed for the reason of his opinion, took refuge in the reply, "Just my judgment" (p. 483, l. 24, to p. 487, l. 9).

The Court will note the conflict between Gaddis and Ryer in their respective opinions as to the benefit conferred by the sewer upon Lot 1, Block 72, as Ryer estimates the benefits to this lot at $315, to wit, his full base figure.

When Mr. Gaddis had his attention called to the fact that Lot 1 in Block 86 was 130 feet in depth and that his estimate of the benefits from the sewer for that lot was but $258, or less than his base figure of $300 for a lot 100 feet deep (p. 491, ll. 12-28, Sheet 3, Exhibit 8), he permitted the pride of opinion which these dogmatic witnesses are generally affected with, to be overcome, and manfully acknowledged the error, and altered his estimate of the benefit for that lot from $258 to $378.

As a further example of the discrepancies and conflict of the opinions of the appellants' witnesses we find contained in the columns of Exhibit 8, that Messrs. Gaddis, Singer, Mayer and Morrison have given their estimate of the amount and extent of benefits conferred by the sewer improvement, *Assessment 1,* in 310 instances on

the same lots and the same properties, so that a comparison may be had of the total of their respective estimates for benefits on identical properties.

The total of their estimates on the same properties are as follows:

Gaddis.	Singer.	Mayer.	Morrison.
$321,361	$345,882	$432,178	$271,181

The total extent of the conflict in the testimony of the appellants' witnesses is amazing. *Between Morrison and Mayer the difference in the total of their estimates amounts to $160,997.* Such a vast discrepancy could not be unless their estimates were purely speculative.

The opinions of appellants' witnesses are based upon illegal and erroneous principles and made in conformity with incorrect rules. Their estimates are based upon their assumption of what the future use and future enjoyment of the land will be. Such estimates of benefits are absolutely of no value under the decisions of this State.

Their testimony is replete with reasons advanced to support their estimates for benefits, based upon what use they considered vacant lots *would in the future be put to.*

In their wisdom they entered the realms of the future and, having foretold what the vacant lots would some future day be used for, estimated that certain lands received no benefit from the sewer immediately abutting because they could guess that the vacant lots would be used for a purpose which would not require the sewer.

To point out a few instances of their considering future use of the vacant lands see page 335, line 25.

CHARLES SINGER.

Present and Future Use:

"Q Well, you mean this property that may in the future be subjected to a better use than it is being subjected to today? A Yes.

"Q So that, in your values throughout, as I understand you to say you included a day to come; you took it into consideration, not only present use to which the property may be put, but after use, also. A Yes. I make that distinction."

and on page 345, line 10:

"Q Your estimate of value then as to sewers, and the benefits that should be considered as accruing to the property as along the line of improvements, is based you say, on not only the present use to which the property may be put, but future use also; that is, as to sewers? A Yes.

"Q Does that same testimony and your line of reasoning, your estimates of value, apply likewise to the street paving assessment? A Yes."

CHARLES W. MORRISON.

On page 962, line 30:

"Q So that when you fix your estimate as to the benefit that this lot has sustained, as being less than $250, the base figure, you then did go into realms of the future, and considered the future uses that that lot could be put to? A Yes."

Page 965, line 25:

"Q Well, what do you mean, looking into the realms of the future, the future use, of your lot to be? A Because, again, its strategic position for rail connection and its access into other land."

Page 966, line 11:

"Q Then, the future use of Lot 1 in Block 72 is the same as the future use in—of any lot—vacant lot in Block 73? A No.

"Q Why not? A Because it is economics, not whim that determines future use.

"Q Well, what is the future use of your lot in Block 73? A Manufacturing."

Page 967, line 12:

"Q Well, why do you make it less then? A Simply because there will never be any disposal of sewerage from that lot."

Page 968, line 15:

"*Mr. Allen.* A greater future use, although it has not only the present use and future use that Block 73 possesses, but a greater one, you give it a less benefit?

"A That is right."

And on page 970, line 22:

"Q That is it. Now, what in those future uses will limit the disposal of sewage—that is, the flow of sewage from the premises which may be built there into the sewer? A *In the future, Block 72 will be used as access for rail into other land, if it is used at all, therefore there never will be toilets, bathrooms, sinks or other piping on Lot 1, in Block 72.*"

All such estimates based upon possible or probable future use of vacant lots must be disregarded by the Court and laid out of view.

Protestant Foster Home Society v. *Newark*, 35 N. J. L., 157, 167.

In this decision quotation was made from Justice Bronson, *In the Matter of William and Anthony Sts.*, 19 Wend., 678, who in delivering the opinion of that Court in that case, said:

"As a general rule, in making these estimates and assessments, the present use of the property and the purpose of the owner in relating to the future enjoyment must be laid out of view."

Justice Woodhull, for the New Jersey Supreme Court, said:

> "Where the owner has the unrestrained power of alienation, and the property may be converted to any new use at his pleasure, it is difficult to see upon what principle an exception can be made to the rule of regarding only the market value. After the owner has escaped what would otherwise be a just burden, on the ground that he does not intend to use the property in a way which will make the improvement beneficial, he may change his mind, throw the property into the market, and realize advantages for which others have been made to pay."

Mr. Ryer has not attempted to measure or estimate benefits from the sewer improvement. In both railroad cases he explicitly states that he has not gone into any benefits that the land may have received. That he has endeavored to value the land before and after and that is as far as he has gone and he did not term it benefits or anything else than land values (p. 657, l. 10).

On page 657, line 20:

> "Q You merely consider the enhancement in value, selling price? A Yes; right.
> "Q That is all? A That is all I consider."

All of Ryer's estimates being estimates of enhancement of value only and not estimates of benefits received by the lands of railroads not used for railroad purposes must be disregarded by the Court because the railroad lands are practically unsalable.

From Mr. Clark's testimony (pp. 1140 to 1142), it is established that the New Jersey Junction Railroad Co. acquired their lots prior to 1900. That for the past twenty-three years they have not sold or offered said lots for sale. That the New York Central never offers any of its property for sale. The policy of this company is not to sell their lands. That the lands are not in the

market, and the policy of the company is to carry its property and hold it.

Practically, then, this land is not salable and the enhancement of its market value was not the proper basis of assessment.

Erie Rd. v. *Paterson,* 72 N. J. L., 83, 84, 85.

In this case Justice Dixon said:

> "As practically the land was not salable, the enhancement of its market value was not the proper basis of assessment. The principle of assessment thus indicated is clearly that in such cases the burden must be gauged by the benefit received for the existing uses. * * *
>
> "The idea that the enhancement of market value in the benefit derived from municipal improvements is superficial. The benefit derived by neighboring land from improving a street for traveling purposes is chiefly the increased facility of access, and from sewers and drains its increased facility of drainage. Enhancement of market value is only the result of these increased facilities, and as such it generally affords a convenient measure of the benefit. But if the property be not salable, the facilities of using it may, nevertheless, be increased, and when they are, by means of municipal improvements, assessable benefit exist."

The railroads having offered no evidence, except that of opinions of no enhancement of market value, they have failed to supply any proof whereby their burden is to be gauged by the benefit received, and consequently no proof to refute or rebut the judgment of the Board of Assessment Commissioners as to the extent of such benefits, and their assessments stand uncontradicted as to the amount or extent thereof.

Clear, cogent proof of great force is required to overcome the report of the Board of Assessment Commissioners.

Justice Dixon said in *Hunt* v. *Rahway,* 39 N. J. L., 647:

> "Under the ninth section of the Certiorari Act, of March 27th, 1874 (Rec., p. 50), it is our duty, in this class of cases, to determine disputed questions of fact, and affirm or reverse the assessment, in whole or in part, according to the justice of the case. *Still, in determining such questions, the official certificates of the commissioners, under their oath and in the line of their duty, are entitled to much weight as evidence, and only clear proof of great force will justify us in concluding that they are erroneous.*" (Italics ours.)

Justice Van Syckel, in *Van Solingen* v. *Harrison,* 39 N. J. L., on page 54, said:

> "There must be a clear preponderance of proof to lead the court to overturn the work of the commission, which has had the advantage of viewing the premises."

Justice Scudder, in *Pudney* v. *Passaic,* 37 N. J. L., on page 67, said:

> "Other testimony has been given to show that some lots must be benefited more than others, because of the extension of the street easterly and westerly through them, and the rough, ungraded condition of the land; *but the evidence is conflicting, and there is not that clear preponderance of proof which would justify this court in setting aside the assessment of commissioners who have been on the ground, examined it and made their report of estimate according to the principle prescribed in the charter. The court will not disturb an assessment because there are conflicting opinions concerning the justice or sufficiency of the assessment; it must clearly appear to their satisfaction that injustice has been done, before an assessment will be set aside upon the facts.*" (Italics ours.)

In *Henderson* v. *Jersey City,* 41 N. J. L., on page 493 Justice Knapp said:

> *"No assessment probably has ever been or ever will be laid against which witnesses, intelligent and conscientious, may not be brought, who will differ with the authority appointed to judge and decide, both as to the fact and amounts of benefits conferred."*

In the matter of drainage of Pequest River, 42 N. J. L., on pages 555, 557, Justice Scudder said:

> "It is needless to say that no reduction of this assessment could be made on such evidence, nor would the court be warranted in saying that the expenses and charges are not accurately stated. *Nor will it help in the determination of this objection that the expenses of the work are excessive; that several witnesses testify that, in their opinion, all the lands included in the survey are not worth the amount of the cost of the improvement. The silence of the great majority of the persons whose lands are assessed, would seem to be an answer to this objection.* The amount of expediture appears to be large, but the court can form no intelligent judgment as to how much is overcharged, without more definiteness in the proof, in opposition to the report of the commissioners.
>
> *"This court has said that the rule to guide them in reviewing the acts of officers appointed to make public improvements and report thereon, is that their return cannot be set aside upon the testimony of others differing in judgment with them, unless it should appear that their determination was so clearly wrong as to manifest some bias, partiality, or fraud on the part of the officers, or that it was procured by corruption or some undue means. If it were not so, a party objecting might appeal from the judgment of the officers appointed for the purpose, to the opinions and caprices of interested or irresponsible persons. Still, in determining such questions, the official certificates of the commissioners, under their oaths, and in the line of their duty, are entitled to much weight as evidence, and only clear proof of great force will justify us in*

concluding that they are erroneous." (Italics ours.)

In *Jelliff* v. *Newark,* 48 N. J. L., 109:

> "The area of special benefit is so largely a matter of opinion that the judgment of the commissioners on that subject must stand unless very convincing evidence be adduced against it."

In *Hegeman* v. *Passaic,* 51 N. J. L., on page 113, Justice Scudder said:

> "It requires more than a mere preponderance of proof, under these circumstances, to set aside the report of commissioners and the action of the common council thereon. It must appear that some rule of law has been violated, or that the assessments are so excessive or unreasonable that some rule of law must have been disregarded, through prejudice or misjudgment. It must be shown, clearly, that some injustice has been done before an assessment will be set aside on the facts."

In *Morris* v. *Bayonne,* 53 N. J. L., on page 305, Justice Magie said:

> "Where the proof produced has not been found to be clear, the assessments must stand on the presumption of the correctness of the commissioners' assessment."

In *Davis* v. *Newark,* 54 N. J. L., on page 147, Justice Magie said:

> "It is next objected that the assessments upon prosecutors are in excess of the benefits conferred by the improvement. To justify interference on this ground, evidence that the judgment of the commissioners was erroneous must be cogent. I have not been able to find in the evidence sufficient to convince me of any error on the part of the commissioners. There is much variance of opinion based, however, upon the same facts. I see no reason to overthrow the judgment of the commissioners, who gave special attention and care to the subject."

In *Simmons* v. *Passaic,* 55 N. J. L., on page 488, Justice Lippincott said:

> "Besides this, the assessment of commissioners for benefits and street improvements, where they have been on the ground and examined the premises and made their report of estimates according to the principles prescribed in the charter, *will not be set aside upon conflicting evidence of the justice or sufficiency of said assessments.*" (Italics ours.)

In *Paterson & Hudson River Rd. Co.* v. *Passaic,* 54 N. J. L., on page 341, Justice Garrison said:

> "II. By the report of the commissioners we are apprised that actual benefit has been conferred upon the property of the prosecutor. The proofs taken under this writ do not overcome the report in this respect. We assume, therefore, that the prosecutor has received benefits and is liable to be assessed; therefore, if any question could be raised upon the proofs it would be as to the precise amount and value of the benefit so received in respect to which the prosecutor contends that its assessment is excessive. *Where the commissioners have been upon the ground, and do not appear to have followed any erroneous rule in estimating benefits, this court is disinclined to substitute for the report thus rendered its own speculative estimate based upon mere affidavits.* The question, however, does not arise in the case before us, as in none of the reasons filed is there any complaint made of the amount of the assessment." (Italics ours.)

In *Raymond* v. *Rutherford,* 55 N. J. L., on page 449, Justice Lippincott said:

> "It cannot be expected that all the evidence and contentions arising out of it can be taken up and discussed. The report of the commissioners is before us, and the rule of law is clear that, upon these points, their judgment cannot be interfered with, unless the force of the circumstances and evidence convinces us that it is wrong, and that an injustice has been done.

> *"The rule is well established that the assessments for benefits for street improvements, where the commissioners have been over the ground and examined the premises and made their report of estimates according to the principles prescribed in the charter, will not be set aside upon conflicting evidence of the justice or sufficiency of said assessment.*
>
> "It must clearly appear that injustice has been done before an assessment will be set aside upon all the facts.
>
> "This is the rule, notwithstanding the statute which authorizes the court to determine disputed questions of fact as well as law." (Italics ours.)

In *Kirtland* v. *Parker,* 76 N. J. L., page 217, the prosecutor's lot, 28x150, had been assessed $543.50 in 1907 for street paving.

Justice Voorhis said:

> "Where there is no convincing evidence against the judgment of the commissioner that judgment must stand. * * * The proof therefore must be clear and convincing to outweigh the judgment of the street commisisoner selected by law to make this assessment. Where by a statute a final and conclusive character is given to an assessment for benefits, when confirmed, and such assessment shows upon its face that notice has been given to parties interested to object an opportunity to be heard thereon, which opportunity has not been availed of, and when such report upon its fact declares that such assessment has been made in conformity with the rules of law, the proof that the assessment was not so made must be clear and cogent to warrant the court in disturbing it. The burden thus thrown upon the prosecutor has not been sustained in this case."

In *Coward* v. *North Plainfield,* 63 N. J. L., page 64, Justice Gummere said:

> "Still another reason relied on for setting aside this assessment attacks the judgment of the commissioners in fixing the amount of the benefits received by the several prosecutors. *We are asked*

to disregard their judgment, and accept as accurate that of certain residents of the borough who testified for the prosecutors on that subject. The statute under which this assessment is made provides for the selection of certain freeholders whose judgment on the amount of benefit received is to be accepted as accurate unless it is made to appear, by clear and convincing proof, to be erroneous. Jeliff *v.* Newark, etc. * * * We find nothing in the proofs of this case which convince us that the commissioners erred in determining the amount to which the lands of the respective prosecutors were benefited." (Italics ours.)

All of the appellants' evidence of their estimates of benefits from sidewalks and sewer and water connections must be excluded because, under the law of this State, the whole cost of sidewalks and house connections with sewers may be assessed upon the abutting owners.

Van Wagoner v. *Paterson,* 67 N. J. L. 455.

The rule that assessments must be made to the extent only of peculiar benefits does not apply to sidewalks, which may be charged wholly to owner.

Agens v. *Newark,* 37 N. J. L. 415.

This principle was even applied to curbs in

Robins v. *New Burnswick,* 44 N. J. L. 116.

See, also:

Butler v. *Passaic,* 44 N. J. L. 171;
Sigley v. *Faller,* 34 N. J. L. 227;
Worth v. *Westfield,* 81 N. J. L. 301.
Kirkpatrick v. *Comrs.,* 42 N. J. L. 510;
Hedden v. *Verona,* 82 N. J. L. 736;
Lehigh Valley R. Co. v. *Dover,* 80 N. J. L. 63.

The New Jersey Municipalities Act, Section 25, Improvements, provides that the necessary house connections from sewer to curb line shall be assessed against the lot or plot benefited.

The lands owned by the railroads which are not essential to the exercise of the corporate franchises as the railroads are now constructed and operated and not within any projected plan for a change in scheme of improvement in which they are engaged in executing, being vacant lands not necessary for the company's railroad, are subject to assessment.

M. & E. Rd. Co. v. *Jersey City,* 64 N. J. L. 149;
N. J. M. R. Co. v. *Jersey City,* 42 N. J. L. 97;
N. J. R. & T. Co. v. *Elizabeth,* 37 N. J. L. 330.

Land of railroad leased to meat dealer liable for assessment.

Erie Rd. v. *Paterson,* 72 N. J. L. 83.

This decision is dispositive of the appeal of the Morris & Essex Railroad on its triangular plot, and the lots of the New Jersey Junction Railroad Co., affected by the Newark Street Sewer Assessment, leased to New York Live Poultry Co.

The roadbed of the Railroad Company is legally subject to assessment for benefits resulting from building a sewer.

Paterson & Hudson River R. R. Co. v. *Passaic,* 54 N. J. L. 340.

A sewer renders roadbed more solid, and justifies an assessment.

N. J. Rd. v. *Elizabeth,* 37 N. J. L. 330.

But the Commissioners of Assessment have not so assessed.

The land in the northwesterly section of the city claimed to be a railroad yard is vacant, idle land, except where the Railroad Company has placed temporary sidings or tracks, which trespass upon the public streets of the City of Hoboken, to wit: Jefferson street, Adams street, Grand street and Clinton street. These public streets

were dedicated to the public by the filing of the John G. Coster Map in 1860 and the sale of the Coster lots, described according to the lots and blocks thereon abutting the streets depicted and laid out on the map.

All of the lots not actually covered by such railroad tracks are subject to assessment for the sewer under the foregoing decisions.

The maps of the State Board of Taxes and Assessments do not establish or prove what is the actual width of the roadbed (main stem), and what land is actually used for railroad purposes (second class). The maps are for the purpose of general taxation. The right of way, according to the general Railroad Law, shall not exceed one hundred feet, but the right of way of the New Jersey Junction Railroad Co. is not of that width, and, while it pays taxes upon the right of way of one hundred feet as first-class railroad property, it does so of its own volition, because it filed its survey of its route, from which the State Board maps are made.

That in Hoboken an assessment may be levied for a sewer against lands which have previously been assessed for a sewer is settled by

McKevitt v. *Hoboken,* 45 N. J. L. 482.

A second assessment was sustained in

Bayonne v. *Morris,* 61 N. J. L. 127.

In this case the Court of Chancery enjoined the discharge from the old sewer into a creek emptying into the Kills on account of nuisance. In consequence it was necessary to extend the sewer to Kills.

The foregoing arguments addressed to the sewer improvements apply to the paving improvements.

It has ever been the custom in this State to assess the entire cost of a street paving improvement (excepting in some instances the cost of the street intersections) upon the land abutting the street paved.

Assessments for paving made in proportion to frontage have been sustained time and again, when that mode disturbed the benefits among the property owners.

Dooling v. *Ocean City,* 67 N. J. L. 215;
Raymond v. *Rutherford,* 55 N. J. L. 441.

We cite in support of our contentions that the appellants' witnesses were not qualified to and should not be permitted to testify to their comparisons of properties situated in Jersey City, Weehawken, Union Hill and North Bergen with this peculiarly situated drainage area in Hoboken

Manda v. *Orange,* 82 N. J. L. 687,

which held:

> "In order to permit a comparison of properties as to their values, the rule is that they must be substantially similar in conditions."

also

> *Penn., N. J. & N. Y. Rd. Co.* v. *Schwartz,* 75 N. J. L. 801.

In this case the Court of Appeals held that Charles Singer, one of the appellants' witnesses in this case, who in another locality became acquainted with the effects upon property values effected by a tunnel eighty feet below the surface in the Town of Union, was not an expert qualified to testify to the effect of a tunnel two hundred feet below the surface in Jersey City.

The Court is finally requested to consider that the assessments are made in amounts of dollars of the purchasing power of today and not dollars of the purchasing power of the dollars of twenty-five years ago.

It was with the present dollar and its limited purchasing power that the sewer construction and street pavement was paid for and the assessments had to be made in dollars similar in purchasing power. Hence an assess-

ment of $960 at today's rate is the equivalent of $480 at pre-war rates.

Bowes v. *Public Service R. R. Co.*, 94 N. J. L. 378; *Elizabethtown, &c., Co.* v. *Pub. Utility Com'rs*, 95 N. J. L. 18.

For the reasons given, we respectfully submit that the order correcting the assessments of the Board of Assessment Commissioners of the City of Hoboken made by Judge James W. McCarthy, Judge of the Hudson County Court of Common Pleas, cannot be justified by the proofs submitted by the appellants. That said order was improperly made and entered and that said order should be reversed and set aside.

JOHN J. FALLON,
HORACE L. ALLEN,
Counsel of Prosecutor.

39 JAN.T.1924

44 JAN.T.1924

New Jersey Court of Errors and Appeals

THE MAYOR AND COUNCIL OF THE CITY OF HOBOKEN,
Prosecutor-Appellant,
vs.
REBECCA BABBITT, et als.,
Defendants-Respondents.

THE MAYOR AND COUNCIL OF THE CITY OF HOBOKEN,
Prosecutor-Appellant,
vs.
BARR, THAW & FRASER, et als.,
Defendants-Respondents.

THE MAYOR AND COUNCIL OF THE CITY OF HOBOKEN,
Prosecutor-Appellant,
vs.
GEORGE RUSSELL, et als.,
Defendants-Respondents.

THE MAYOR AND COUNCIL OF THE CITY OF HOBOKEN,
Prosecutor-Appellant,
vs.
KEUFFEL & ESSER CO., et. als.,
Defendants-Respondents.

THE MAYOR AND COUNCIL OF THE CITY OF HOBOKEN,
Prosecutor-Appellant,
vs.
HARRIS GREENBERG, et als.,
Defendants-Respondents.

THE MAYOR AND COUNCIL OF THE CITY OF HOBOKEN,
Prosecutor-Appellant,
vs.
F. FERGUSON SONS, et als.,
Defendants-Respondents.

On Appeal from Supreme Court. Six Cases.

BRIEF OF RESPONDENTS

39 JAN.T.1924

Represented by:
LICHTENSTEIN & LICHTENSTEIN,
HOPKINS & HERR,
PIERSON & SCHROEDER,
BESSON, ALEXANDER & STEVENS,
CARLYLE GARRISON,
HARLAN BESSON.

The respondents represented by these counsel are all of the respondents herein except those represented by

WALL, HAIGHT, CAREY & HARTPENCE, and
M. M. STALLMAN,

who represent owners of property owned or controlled by certain railroads.

The six writs allowed below brought up for review in the Supreme Court six orders made by the Hudson County Court of Common Pleas, Judge James W. McCarthy presiding, correcting certain assessments for improvements made by the Board of Assessment Commissioners of the City of Hoboken. All of the writs were, by stipulation, consolidated and argued together in the Supreme Court.

The Supreme Court affirmed the orders and dismissed the writs (see Rules, p. 1347, etc.).

The opinion of the Supreme Court will be found on pages 1341-1346 of the printed case (Vol. III).

Appeals were taken by the City from the judgments of the Supreme Court dismissing the six writs.

Statement.

The argument contained in the brief of the City in this Court is a repetition of its argument in the Supreme Court, except for Point VII (p. 64) and Point VIII (p. 82).

Point VII (p. 64), is that the order made concerning the Seventh, Eleventh and Fifteenth street sewerage system "should be vacated and set aside inasmuch as it is not entirely clear, that the evidence will fairly support the amounts of the assessments contained in the order of Judge McCarthy."

Under this point the City in effect argues among other things that as to certain lots (tabulated on pages 79 and 80) the order concerning these assessments is "unsupported by any proper or legal evidence whatsoever, and to an amount or figure different from the estimates of any one of the four witnesses offered by the land owners"; the logical conclusion being that the order of the Court of Common Pleas on this particular assessment should be vacated *so far as it relates to those particular lots.*

So far as this argument is concerned, it is made by the City in this Court for the first time and was not raised in either the Court of Common Pleas or the Supreme Court.

The Supreme Court in its opinion (p. 1344, ll. 22-28) said:

> "It seems that we are not asked to set aside individual assessments so much as to vacate entirely the orders made by the Common Pleas Court and to confirm assessments as originally laid."

This observation seems to indicate quite clearly that the Supreme Court had no such point before it for determination as is now urged by appel-

lant in Point VII, but in order to establish the fact with certainty (the cases having been submitted on briefs in the Supreme Court) we have printed as an addendum to the appellant's State of the Case in these appeals, the appellant's brief in the Supreme Court, Vol. IV.

The Assessment Commissioners of Hoboken made six separate assessments for improvements. After confirmation by the local authorities, the defendants herein appealed to the Hudson County Court of Common Pleas. These appeals were taken under Section 42, Chapter 152, Article XX, of the Laws of 1917 (Home Rule Act), as amended by Chapter 195 of the Laws of 1921, at page 514. (Section 42 was again amended, P. L., 1922, p. 201, and appears to have been repealed by P. L. 1924, p. 506). But these changes were subsequent to the taking of these appeals and have no bearing on the question before the Court. No question is raised or involved concerning the regularity of the appeals to the Common Pleas.

The assessments were made by the Commissioners under the Home Rule Act. The Assessors, under that Act, are required (Section 21):

> "to make a just and equitable assessment of the benefits conferred upon any lands or real estate * * * by reason of such improvement * * * having due regard to the rights and interests of all persons concerned as well as to the value of the lands and real estate benefited."

Under Section 24, assessments made for local improvements shall

> "in each case be as near as may be in proportion to the peculiar benefit, advantage or increase in value which the respective lots and parcels of land and real estate shall be

deemed to receive by reason of any such improvement and in no case shall any assessment on any parcel of land exceed in amount such peculiar benefit, advantage or increase in value."

Upwards of one hundred and fifty separate appeals were taken by the respondents herein, involving 1469 city lots, out of a total of 2263, not including the hundreds of lots owned by the railroads. The assessments, as made by the Commissioners, covered an area of approximately one-quarter of the entire City of Hoboken, and the assessment rolls and other records used in the hearing before the Court of Common Pleas were so voluminous and bulky that counsel for all the parties concluded that it would be an almost physical impossibility and unnecessary task to include them in the printed record and for this reason it has been stipulated that only such things as counsel thought were necessary to determine the real issue involved should be printed, thus saving a great deal of unnecessary expense in printing and making a much less voluminous record to be considered by the Court. The more than one hundred and fifty notices of appeal, with the proofs of service, were not printed in the record, by like stipulation. No question is raised with regard to the regularity of the proceedings and appeals below.

Facts.

The only question before the Court of Common Pleas was *the justice and fairness of the assessment.* It appears from the testimony that the lands of the respondents were of the market value of between $1,300 and $1,500 per (inside) city lot, before the improvements in question were made, dependent upon its particular location, and assessments for improvements in the area sewered, paved and graded averaged about $1,900 per lot. After the improvements were completed the value of the same lot did not exceed $2,000, so that the result would be that a man's lot would be absolutely confiscated if the assessment were to stand. Since the appellant argues that practically the entire cost of the improvement should be assessed against the adjacent property owners. It seems to us proper to acquaint the Court with the history of the improvement for the purpose of showing that it was an improvement made for the benefit of the entire city, and that an attempt was made by the Commissioners to saddle the adjacent property owners with practically the entire burden, the result of which would be almost absolute confiscation of their property.

The City of Hoboken for a great many years was confronted with a very serious sewerage and drainage problem by reason of its peculiar location and the lowness of the entire western part of the City. So serious was this problem that it endangered the health of the entire community and an eminent engineer, James H. Fuertes, was employed by the City for the purpose of making a comprehensive study and report on the condition of the existing sewerage and drainage system of the City and to recommend a plan which would be economical and practical to efficiently sewer

and drain the entire City. A portion of his report appears as Exhibit P-1 on page 1216. In this report, among other things, he says that the surface of the City is generally quite flat, sloping back gradually to an elevation of only a foot or two above high tide. About seventy-five per cent. of the available area of the city is built upon, and the vacant lands practically all lie, in the lowest part of the City (p. 1220).

Much difficulty was experienced with the sewerage of Hoboken because of its low elevation which made it impossible to provide sewers, the outfalls of which could, according to the report, discharge at or above high tide level, and that consequently the sewers were tide-locked and owing to the absence of flushing provisions, formed long deposit chambers in which sewage solids settled upon the bottom when the flow was checked by the rising of the tide. He further reported that the putrefaction of the deposits on the bottoms of these sewers caused, during hot weather, offensive conditions in several localities (p. 1221).

Mr. Fuertes then made a calculation, based upon the population of the City and its growth in past years, for the purpose of planning a sewer system for the entire City, to take care of its then and future needs, and says (p. 1234):

> "The quantity of sewage to be taken care of and the rate of storm water run off will depend on the population of the city and on its growth."

After reviewing the conditions of the City and its sewerage and street systems, Mr. Fuertes recommends the adoption of Plan B, submitted by him (p. 1242), *which had for its object a combined system of sewers for the entire City* with provisions for flushing arrangements for both old and new sewers (p. 1242) and for the discharge

of the contents of the combined system into the harbor by gravity (p. 1243).

From the report and the ordinances it will be seen that the benefit to be derived from these improvements was one which intended to relieve the *entire city* and to remove the menace to the public health which existed (p. 1248). (Italics ours.)

Based upon the report of Mr. Fuertes, the Common Council of the City adopted an ordinance (Exhibit P-2, p. 1247) entitled:

> "AN ORDINANCE providing for the adoption of a *general system of sewerage and drainage* to be provided and maintained in and for the City of Hoboken, New Jersey, and conformably to which all sewers and drains in said city shall hereafter be constructed, altered, rebuilt and extended, and providing for the establishment and maintenance of outlets or places of deposit within or without said city for sewerage and drainage, and to provide for the disposal of sewerage and drainage from said city."

In this ordinance it is recited, among other things, as follows:

> "Whereas, it has been represented to the Mayor and Council of the City of Hoboken by the Board of Health of the City of Hoboken, that in the opinion of said Board of Health, the system of tidal sewers now in operation in the City of Hoboken do not efficiently drain the marsh or lowlands of said City, and that by reason thereof *the health of the entire City is impaired and endangered*, and is likely to be impaired and endangered, unless a more efficient and practical method of draining said marsh or lowlands be substituted for the system now in operation in said City; and
>
> "Whereas, the Common Council of the City of Hoboken has inquired into the facts

so represented to them *by the said Board of Health,* for the purpose of ascertaining the best means of efficiently and systematicaly draining the said marsh or lowlands, and are of the opinion that it is necessary at this time for the *proper protection of the public health of the City of Hoboken,* that an efficient system of sewerage of the marsh or lowlands of the City of Hoboken should be adopted and put in operation as soon as possible; and

"Whereas, For many years past complaint has been made to the Common Council of the City of Hoboken by the people of said city, *that the general system of sewerage and drainage now in operation throughout the entire City of Hoboken is inefficient and inadequate,* and does not satisfactorily meet the requirements nor satisfy the demands of the said city; and * * *."

The ordinance then refers to the plan of James H. Fuertes and his recommendations and recites:

"* * * and being of the opinion that it is advisable and necessary for the *best interests of the City of Hoboken, and for the health of the people of said city,* that an adequate and efficient *general sewerage and drainage system for said city be adopted,* conformably to which all sewers and drains in said city shall hereafter be constructed, altered, rebuilt or extended * * *."

The ordinance then adopts Plan B of Mr. Fuertes and ordains the construction of the sewer systems in question.

In the report of Mr. Fuertes he estimates the cost of constructing the entire sewer system recommended, including engineering and contingency expense, at $676,840. The sewers built, which do not include all of the sewers recommended under Plan B (a great part of which were left undone) actuallly cost $3,060,094.02,

or nearly five times as much as Mr. Fuertes figured.

From the report of Mr. Fuertes and the ordinance of the City it can readily be seen that the purpose was to provide for a general comprehensive system of sewer and drainage for the entire City and to relieve the inhabitants from the danger of contagion caused by the system then in use.

After the adoption of the ordinance the City proceeded with the construction of the sewers. They were many years in building and when finished the assessment was referred to the assessment commissioners. The assessments were levied and 72 per cent. of the total cost assessed against a limited area, which includes the lands owned by the appellants below.

The six assessments may be described for convenience as follows:

1. The Seventh, Eleventh and Fifteenth Street sewer system.

The order correcting the assessments on this improvement appears on page 1175.

2. The Monroe Street paving, Eighth to Ninth Streets, &c.

The order correcting the assessments on this improvement appears on page 1186.

3. The Paterson Avenue sewer and Harrison Street improvement, &c.

The order correcting the assessments on this improvement appears on page 1194.

4. The Jefferson Street paving, Eighth to Thirteenth Street, &c.

The order correcting the assessments on this improvement appears on page 1201.

5. The Grand Street paving, Eighth to Thirteenth Streets; Twelfth Street, Clinton to Adams Streets, &c.

The order correcting the assessments on this improvement appears on page 1206.

6. The Newark Street sewer.

The order correcting the assessments on this improvement appears on page 1208.

The orders made by the Common Pleas Court in the various appeals above referred to, find that the assessments were not *just and fair, and ordered the same corrected* in accordance with the schedules annexed to each order. This resulted in a reduction of the assessments.

These orders of the Court of Common Pleas were sustained by the Supreme Court and we submit that in these appeals the judgments of the Supreme Court should be affirmed for the following reasons:

POINT I.

The finding of the Court of Common Pleas is a finding of fact, and if supported by competent evidence cannot, under the cases in this State, be reviewed by the Supreme Court on certiorari. But the Supreme Court passed upon the weight as well as the competency of the evidence, and this Court under the cases will not review the finding of the Supreme Court on issues of fact.

The finding of the Court of Common Pleas is a finding of fact.

The appeals below were taken pursuant to Section 42 of Article 20 of the so-called "Home Rule Act" as amended by P. L. 1921, p. 514. This provides, in short, that the owner of any property assessed pursuant to the provisions of the Act may appeal from the said assessment to the Court of Common Pleas of the County, and further provides that said Court shall determine whether or not the assessment on any parcel of land or real estate is a *just and fair assessment, and if not, shall make an order correcting the same.*

It was held in the case of *Breakenridge & Tichenor, Inc., v. City of Newark*, 94 N. J. L. 361, that the Act giving the appeal above referred to was not mandatory, but that where the Legislature has provided a means of review which is inexpensive and comprehensive and reasonably speedy, public policy requires that the land-owner should invoke it before applying for the discretionary writ of certiorari. This case was reversed in 95 N. J. L. 436 because there had not

been a proper hearing given. This was on a matter of law and does not disturb the rule that the first remedy of the appellants below in objecting to the unfairness and unreasonableness of the assessment was by appeal.

In the later case of *Graham v. Ocean City,* 119 Atl. 772, the Court said:

> "When an attack is made upon an assessment on the ground that it is unfair, the Home Rule Act of 1917 provides a remedy by appeal to the Court of Common Pleas. This provision is contained in Article 20, par. 42, P. L. 1917, p. 392, as amended in 1918 (P. L., 1918, p. 486). A dissatisfied landowner must use this method before resorting to a writ of certiorari. It is akin to the method adopted for the settlement of disputes in school boards and beneficial socities. *Breakenridge & Tichenor, et als., v. City of Newark,* 94 N. J. L. 361; 110 Atl. 570."

The judgments and orders of the Common Pleas were reviewed in the Supreme Court by writs of certiorari which were allowed by that Court by virtue of its inherent jurisdiction, and the practice as to the review of the facts found by the inferior tribunal must be governed by the ordinary principles controlling the Supreme Court.

It has uniformly been held that the Supreme Court on certiorari will not review facts found by the Court below if there is legal evidence to justify such findings.

South Brunswick vs. Cranbury, 52 N. J. L. 298;
Brown vs. Ramsey, 29 N. J. L. 117;
Jeffrey vs. Owen, 41 N. J. L. 260;
Craft vs. Smith, 35 N. J. L. 302;
Collingswood vs. Water Supply, etc., 85 N. J. L. 673.

In our opinion, Section 11 of the Certiorari Act, 1 Comp. Stat. 405, does not change the rule because the language of that Act clearly excludes proceedings such as the ones now under review.

If there is any doubt about this, it is removed by the following cases:

Van Wagoner vs. Paterson, 67 N. J. L. 455;

Dean vs. Paterson, 68 N. J. L. 664.

In the case of *Van Wagoner vs. Paterson,* supra, the Court said:

> "The principle upon which the assessment was laid is certified by the commissioners to be according to the peculiar benefits of each lot or parcel of land, and the Circuit Court, after hearing evidence upon that point, including an examination of the Commissioners, found that the assessment had been so made. *This finding of fact will not be reviewed here.* Whether the assessment was laid by the Commissioners according to the peculiar benefits received was the very question at issue before the Circuit Court upon the rule to confirm—a question over which that Court had jurisdiction and upon which it was required to pass. In such a case the rule is that where the facts are found by a trial judge, and there is evidence to sustain such finding, this Court will not review his conclusions thereon."

The foregoing language was quoted with approval by the Court of Errors and Appeals in the suit of *Dean vs. Paterson,* 68 N. J. L. 665. Other cases are there given as sustaining the rule.

This language is precisely applicable to the case at bar. Whether the assessments are just and fair was the very question at issue before the Court of Common Pleas—a question over

which that Court had jurisdiction and upon which it was required to pass. The Court was also required to correct any found not just and fair. This it did. If there was any evidence before the Court below to sustain such finding, the Supreme Court will not review its conclusions thereon.

The Supreme Court passed upon the weight as well as the competence of the evidence before the Common Pleas.

The opinion of the Supreme Court dismissing the writs will be found on pages 1341 to 1346 of the State of the Case.

Relative to the competence and weight of the evidence brought before the Court of Common Pleas, the Supreme Court said (p. 1344, l. 28, to p. 1345, l. 38):

> "We are asked to set aside these orders which correct these assessments, and counsel invoke the well-understood rule that where the commissioners have made the usual certificates that the assessments do not exceed the benefits it takes cogent proof to overrule them, which it true enough. But, on the other hand, it seems proper to observe that when there has been a statutory review on the facts as to the fairness and justness of the assessments by a competent court (in this case the Common Pleas), we should be equally loath to overrule the findings of that Court after a long and careful hearing, where evidence was taken in open court and argument had by counsel from time to time, and as to which evidence we shall make some further observations.
>
> "The practical difficulty in these cases is not far to seek and in large part it is apparently the enormous increase in costs of labor and material since this scheme of improvement was first laid out by the engineer in 1913. At that time he seems to have estimated a little over $600,000 for the entire

cost. The entire scheme has not been executed yet, but over $3,000,000 have already been expended of which 72 per cent. on the average has been assessed against low, swampy lots in the marshy district. In many of the cases the assessment amounts to more than the original value of the lot. It is very plain that a great deal of these sewers had to be built at an enormous expense, piles driven to support them, and so on. In such case the question very properly and naturally arises whether the very heavy assessments originally imposed were justified by the benfits conferred. The Common Pleas Court considered that they were not, and, as we have indicated, made an appropriate finding, by way of correction, as to all properties. And we think that the evidence of the experts, together with the other evidence, not only justified, but required, the findings made by the Trial Court. It has been said that the finding by the Common Pleas Court that an assessment for benefits has been made according to the peculiar benefits received by the property assessed, will not be reversed in the Supreme Court, if there be evidence from which the Court so confirming the assessment could so find. *Dean vs. Paterson.* 68 N. J. L. 664. Whether or not that rule is applicable to the present case, it is unnecessary for us to decide, for the reason, as we have indicated, the preponderance of the evidence required the conclusion that the Court reached."

The Supreme Court having reviewed the issue of fact, its decision is binding upon this Court.

The rule was stated in the opinion of this Court through Mr. Justice Trenchard, in the case of *George, et al., vs. Elizabeth,* 74 N. J. L. 816, as follows:

"A decision of a question of fact decided by the Supreme Court upon certiorari is

binding upon this Court and not open to review on writ of error if there appears to have been competent evidence upon which its conclusion could have been based." (quoting cases.)

Again, in the opinion of *Ryer vs. Turkel,* 75 N. J. L. 683, this Court, through Green, J., said:

"The function of a writ (of certiorari) is that of a writ of error. *Coles v. Blythe,* 40 Vroom, 666, 668 (1903). The Supreme Court in such a case does not settle disputed facts or review the evidence, but accepts the findings of the inferior court upon the facts, if there be any legal evidence to warrant such findings. No intendment will be taken against the judgment below, rather in favor of it. *Rochers v. Remhoff,* 26 Id. 475, 478 (1893); *Somers v. Wescoat,* 37 Id. 551, 552 (1901); *Britton v. McDonald,* 14 Id. 591, 593 (1881); *Demster v. Frech,* 22 Id. 501, 502 (1889). When, on error to the Supreme Court, the judgment is again removed into the Court of Errors and Appeals, this Court, in its turn, accepts the findings, inquiring only whether there be any legal evidence to sustain them. *Coles v. Blythe,* 40 Id. 666, 669 (1903). See also, *Doolittle v. Willett,* 28 Id. 398, 399 (1894)."

See also

Real Estate Co. vs. Vailsburgh, 68 N. J. L. 311.

POINT II.

The expert witnesses called by the property owners before the Common Pleas were qualified to testify and their testimony was properly received. The Supreme Court held these expert witnesses to be qualified.

Expert Testimony.

The question of qualification must be left largely to the discretion of the trial judge. His decision is conclusive unless clearly shown to be erroneous in the matter of law.

Manda v. D. L. & W. R. R., 89 L. 327;
N. J. Zinc Co. v. Lehigh Zinc Co., 59 L. 189;
Elvins v. Del. &c., Tel. Co., 63 L. 243;
State v. Arthur, 70 L. 425;
Ross v. Commrs., 90 L. 461.

"The most material circumstance forming this qualification of expert witnesses as to land values consists of the fact, either that they have themselves made sales or purchases of other similar lands in the neighborhood of the land in question within recent periods, *or that they have knowledge of such sales by others.* How recent the occurrence of such sales, in point of time, and how near in location, and how nearly similar in comparison must, of course, vary with the circumstances of each case, and it is therefore impossible to define a general rule applicable to all cases."

Brown v. N. J. Short Line R. R., 76 L. 795;
Ross v. Commrs., 90 L. 461.

An expert witness is one possessed of special knowledge or skill in respect of the subject upon which he is called to testify. Mr. Lawson lays down the rule that one may be qualified as an expert witness *by study without practice or by practice without study.*

> *Wheeler & Wilson Co. v. Buckhout,* 60 L. 102;
> *State v. Arthur,* 70 L. 425.

> "Opinion evidence is that which is given by a person of ordinary capacity, who has, by opportunity for practice, acquired a special knowledge which is outside of the limits of common observation, and which may be of value in elucidating a matter under consideration. The experiential qualifications of the witness—including his opportunity to observe the very thing under inquiry—being first shown, his special knowledge may be imparted in aid of the jurors at the trial, under questions in ordinary form.

> *Crosby v. Wells,* 73 L. 790, 798; (E. & A. 1906).

In Lawson, "Expert and Opinion Evidence." (approved in *Crosby v. Wells,* 73 L. 790, 798, by Court of Errors and Appeals) it is said (2nd Ed., p. 469):

> "The market value of land is not a question of science and skill upon which only an expert can give an opinion." (Citing inter alia *Haulenbeck v. Cronkright,* 23 Eq. 407; *Somerville v. Doughty,* 22 L. 495).

(P. 471):

> "The knowledge requisite to qualify a witness to testify to his opinion of the value of lands may either be acquired by the performance of official duty, as, by a County Commissioner or Selectman, whose duty it

is to lay out public ways, or by an Assessor, whose duty it is to ascertain the value of lands for the purpose of taxation, *or it may be derived from knowing of sales or purchases of other lands in the vicinity, either by the witness himself or by other persons.*" * * * (p. 473): *"One who is acquainted with values in the vicinity, * * * one who has personally examined the property and made inquiries as to the value"*; * * * (p. 474): "one who is a real estate broker doing business in the city, *who had kept acquainted with values of land in the city* * * * and had examined the land * * * *though he had never bought, sold or owned there.*"

"One who has resided upon and owned real estate for twenty years, and is acquainted, *from hearsay,* with the recent sales of land in the vicinity, and the prices paid therefor," etc.

In *Haulenbeck v. Cronkright,* 23 N. J. Eq. 407, evidence of value given by neighbors, not real estate brokers, was approved, the Court saying that they "naturally, for years, would know the rents received for every house of any importance in the neighborhood."

In *Somerville, etc. v. Doughty,* 22 N. J. L. 495, the court approved the testimony of neighbors professing to be acquainted with the value.

In *Brown v. N. J. Short Line R. R. Co.,* 76 L. 795, the Court said, at p. 797:

"The most material circumstance forming this qualification of expert witnesses as to land values consists of the fact, either that they have themselves made sales or purchases of other similar lands in the neighborhood of the land in question within recent periods, *or that they had knowledge of such sales by others.*"

"In regard to property values the standard of qualification of the witness cannot

usually be fixed very high. Not only are professional appraisers or dealers in the class of property in question competent as witnesses, but also others who have bought and sold similar property or who know the prices paid therefor, *even though that knowledge is based on secondary evidence;* provided, of course, they are familiar with the property in question."

11 Ruling Case Law, "Expert and Opinion Evidence," Sec. 56, p. 638.

All the witnesses called by the property owners in the Common Pleas were admitted by that Court as qualified to testify concerning the matters in issue.

Were it not for the fact that the record is so voluminous and the qualification of the witnesses on direct and cross examination takes up such a large part of the record, we would not comment on their qualifications to the extent to which we do. But the following excerpts and comments on their qualifications are merely given for the Court's assistance.

A great part of the argument of counsel for the appellant here is taken up in an effort to belittle the qualifications of these witnesses, but it will be found from an examination of their testimony that they were all men of high standing in their respective communities and professions and especially well qualified to testify in these proceedings.

Charles Singer, Jr.
(*As to his qualifications.*)

Testimony as to qualification of Charles Singer, Jr., begins at page 191 and ends at 223. Throughout his entire direct and cross examination a

great many other indications of the qualification of this witness to testify are abundantly shown.

He was engaged in the real estate business for twenty-four years, having had for that time a general evperience in buying, selling, developing and appraising lands (p. 193) in Hudson County. He developed real estate in the northern part of the county, as well as in other parts of the state. These developments consisted of the laying of sidewalks, curbing, grading paving and sewering properties (p. 193, l. 20, etc.). He had been engaged in the business of developing real estate for about fourteen years. He developed lands of his own similar in character to those which were then before the Court, comparable lands (p. 194, l. 1, etc.). He had owned lands immediately adjacent to the lands which were the subject of assessment (p. 194, l. 15). He was also the owner of land lying to the west of the lands in question. He was experienced in the sale of lands in the County of Hudson before and after improvements were made (p. 195, l. 30). For fourteen years he was Assessor of the Town of Union and also acted as Assessment Commissioner. He was Secretary to the Main Outlet Sewer Commission of the Town of Union. He was engaged by the Borough of Fairview to assess lots for sewer improvements, which improvements were reviewed by Judge Cutler in the Bergen County Courts: this was a large sewer system. He acted as Clerk of the Martin Act Commission which adjusted improvements already made, and was employed by the State Board of Health to make an examination of North Bergen on sewer matters to see what improvements should be made, which matter was heard before Vice-Chancellor Backes (pp. 196, 197). He was employed from time to time, dur-

ing all these years, to appraise lands in various parts of the County of Hudson; was employed as a real estate expert by every municipality in Hudson County except West Hoboken, and in West Hoboken he was employed in a condemnation case by the owners. He was employed by Weehawken, North Bergen, Hoboken, Jersey City and Bayonne on their water front properties and testified in court in special assessment cases covering a period of twenty-five years (p. 197). Covering the entire period of years he was engaged in business, he appraised both water front and back lands in the City of Hoboken. He was acquainted with lands in other municipalities comparable with the lands which were the subject matter of these various assessments. He was familiar with the market value of lands in the City of Hoboken at that time and also during the month of December, 1921, when the assessments were made (p. 198). He testified that he was familiar with the lands which were the subject matter of these various assessments, having known them for forty years (p. 200, l. 10, etc.). He went over all the lands in question very carefully and every street included in the improvements. These lands were examined by him as a real estate man would (p. 200, l. 20, etc.) He was acquainted with the various tracts of land which immediately abut the lands in question and was familiar with the character of use to which these lands might be put, and was also familiar with the zoning ordinance of the City of Hoboken which affected the lands (p. 200, l. 30, etc.). He appraised lands comparable to the lands in question in other places and, during the years he was engaged in business, kept himself posted as to the value of lands in the City of Hoboken as well as other municipalities.

"Q. And have you made a study since these assessments have been made recently, within the last month or two, of sales of real estate in the City of Hoboken, and particularly in the area of these assessments? A. I have.

"Q. And what has been the extent of the investigation that you have made within the area of these various assessments, prior to the assessment in December, 1921? A. I have examined a great number of sales.

"Q. Well, when you say a great number-- A. Two or three hundred.

"Q. And have you made investigations of sales of land, in the area of the various improvements, since the assessments? A. I have.

"Q. With the improvements thereon? A. I have.

"Q. And have you since these assessments were made, made any study, any special study, of sales, prior to, and sales after these assessments were made? A. I did.

"Q. And have you made a particular study within the last month of the sales, up to and after these assessments? A. I did.

"Q. After they were levied? A. I did." (p. 201, l. 31, etc.)

"A. I have studied a great many sales in this particular area that is before the Court now for review. In addition to that, I have studied sales of adjacent property comparable to this property.

"Q. Speak out loud; you drop your voice; you said 'comparable to this property.' A. Comparable to this property. I examined the land. I considered its location. I considered its best use. I considered the nature of the soil, its nearness to intense development because of labor, and—a man has a factory, the closer he is to the intense development, the more it is worth. I have estimated, however, after going through these sales—and I have a number here to recite, to back it up—what the land— land of similar kind sold for, as indicated, in that block.

"Q. As indicated in what block? A. This block, in this block, the first one. I will give you the block—sixty-five I say, to get it right.

"Q. Well, I am not asking you about that block now; I am asking you to speak generally—A. Well, that applies to each block, and I said: 'What is the reasonable market value for that property?' meaning the particular block, as I went along, and taking each lot and letting it rest on its own bottom.

"Q. Which lot? A. Which block?

"Q. Yes. A. According to the streets, some more or some less, according to the street. I considered what improvements it had before, if any, and I took everything that entered into a real estate calculation that I knew of and that to my mind indicated that it should be taken, and I said, 'that it is the fair market value of this property before these improvements.'

"Q. When you say 'this property'— A. Well, there were different improvements. There is paving, there are sidewalks, there are sewer connections, and then there is another element that entered into it. They took some streets that had sewers and they added them to this new system, and I considered that element.

"Q. All right; now then, go right on? A. And I formed the base that you find on every block.

"Q. As referred to—A. In my schedule.

"Q. In your schedule, in this exhibit? A. Exhibit 8.

"Q. Yes. A. Then, using the same process of reasoning, I took the sales—I took the property after it was improved, and I said 'Now, when I come to consider how much did this particular lot or lots in this street, in this block, get from this improvement; in other words, how much would be reflected in enhanced value for the man that owned it, if he were to sell it, how much

would he get for it?' And then I took sales since the confirmation and I checked it with that to see whether or not my reasoning was right; and that is what guided me in making my value of before and after.

"Q. Did you also have sales prior to improvements, to determine the value of land, if possible, prior to the improvements? A. Oh, yes.

"Q. And did you take sales after the improvements for the purpose of guiding you in determining the value of lands afterwards and the increase in value by reason of these improvements? A. Yes, if I was dissatisfied that is what guided me.

"Q. Yes, and these examinations and calculations that you made of these properties, did they cover each and every lot in each and every block which was the subject of the assessment? A. It did.

"Q. Yes, and did you separately consider each and every lot in each and every block separately? A. I did" (p. 263, l. 10, etc.)

Witness referred in his testimony to his having made a study of a great many sales in a particular area which was the subject of assessment (see Exhibit 9). He was also familiar with and present at a public auction sale held by the United States War Department of lands embraced within the very area of these assessments and a great many of which were subject to the assessments in question (see map of lots offered for sale by United States Government, Exhibit P-11). This auction was held on October 19, 1922, about a month before the commencement of the taking of testimony in this case and approximately a year after the confirmation of the assessment (p. 291, l. 38, etc.).

Throughout his entire direct and cross examination witness shows a thorough familiarity generally with all of the lands in the City of Hobo-

ken and particularly with the land in question, its physical characteristics, limitations and improvements. To thoroughly understand the exceptional and unusual qualifications of this witness it would be necessary to read his entire testimony.

Percy A. Gaddis.

(*As to his qualifications.*)

Mr. Gaddis testified that he was engaged in the real estate business continuously for thirty years for himself; that he operated in his own behalf, did valuation work in connection with the real estate business and that his experience extended from Maine to North Carolina; but that his work outside of the State of New Jersey only covered a period of six or seven years. He was connected with the Interstate Commerce Commission of the Federal Government in the valuation of railroad properties for six or seven years. This work included the valuation of railroad lands, terminals, water front lands, swamp lands and such other railroad lands as they would have under their control. He had experience in estimating the value of lands of a similar character to the lands which are the subject of these assessments, and was also familiar with the particular lands the subject of the appeals below. His work with the Interstate Commerce Commission necessitated his going into more than four hundred municipalities, making investigations and awards and preparing himself to support and defend awards so made, in court. In a number of cases it was necessary to support these awards in court (pp. 430-431).

He was engaged to estimate the value of lands

for cities, counties and states, as well as the Federal Government independent of his Interstate Commerce Commission work (p. 431, l. 10). For twenty-five years he was engaged from time to time to give his opinion as to the value of lands and for fifteen years past, passed upon the valuation of such lands as were owned by the Lackawanna Railroad, the Public Service properties in the northern part of this state and in eighty-six municipalities of the state, which valuations he was prepared to defend and support. He prepared for the State of New Jersey valuations on the Morris Canal, from the Hackensack River at Washington Street to the Hudson, appraised the various railroad terminals from Kill von Kull to Fort Lee, on several occasions, and was called upon to value lands taking him into the City of Hoboken (p. 431, l. 20).

In valuing lands he was sometimes called upon to estimate the same without improvements and to furnish his opinion thereon. During the course of his work he was called upon and it became necessary for him to pass upon the value of various improvements, including sidewalks, pavements and sewers, this work covering a period of twenty years (p. 432, ll. 8 to 25). He observed and determined the increase in value of improved lands by reason of the laying of sidewalks, sewers, street improvements, sewer and water connections. His valuations and appraisals in behalf of the Public Service Corporation covered every municipality in Hudson County (p. 432, l. 37), and these lands also included lands in Hoboken in the particular section under discussion (p. 433, l. 1).

During the years of his experience, he acted as arbitrator between parties concerning the value of lands. He arbitrated between the City

of Jersey City and the Lehigh Valley Railroad on the settlement of the value of lands in Jersey City, which lands, as witness said, "are absolutely as nearly comparable as any two lands could be, to lands—as far as the general conditions were concerned the values attempted were lower than the lands in Hoboken— but as to the condition and type they were as nearly comparable as they physically could be" (p. 433, l. 9).

He acted in condemnation proceedings concerning the Fifth Ward Park in Jersey City, part of which had improvements and part of which was without improvements.

During the years of his experience he bought and sold lands in Hudson County, "hundreds on hundreds,—scores and scores of occasions,"—"on his own account as well as on account of others, corporate interests and municipalities" (p. 433, l. 32). He has had the care of property for others which was a considerable part of his business.

In connection with his work as a real estate expert, in order to keep himself posted as to land values he went to a great deal of expense and trouble in gathering data, and from Nineteen Hundred and Six on, he kept posted on the real estate market in the City of Hoboken (p. 434, l. 1).

Concerning data gathered by him covering a period of years, relating to Hoboken lands and his familiarity with the lands in question, the witness testified:

> "Q. And what has been your experience in that respect? A. Why, I have kept several volumes of loose-leaf information, devoting a page—anywhere from one to a dozen pages, to the individual blocks, in numerical order throughout the city, and I have built that up and kept that up, keeping track of the prop-

erties, that I could find out about, either in my own hands or others, and analyzed them and checked them, and then checking them on the record, whenever I could. In the course of my condemnation over there, many such things were brought out, and I always took the trouble to classify and file that information.

"Q. Now, this information that you gathered with respect to Hoboken, that was irrespective of any retainers that you had to do work in the city? A. That was irrespective of that.

"Q. Yes, that was irrespective of that? A. And was invaluable when I was retained, of course.

"Q. Did you also gather such information and classify it as to other municipalities in the County of Hudson? A. In Jersey City and Hoboken, and to a more or less extent in Hudson County, some in Essex County and some in Bergen County, but nowhere as complete as were these in the City of Hoboken. I think that I got from one to twenty-five transactions in at least 150 of the 230 blocks in the City of Hoboken.

"Q. And that has all been gathered in the course of the years that you have operated? A. It has.

"Q. And have you had occasion from time to time during the years that you have been in business to be called upon to appraise lots in the City of Hoboken? A. I have.

"Q. And for whom? A. For various clients, private individuals and corporations.

"Q. Covering a period of how many years? A. Approximately 15 years.

"Q. And was it improved land or unimproved land? A. Both kinds.

"Q. Was it some of the lands within the area of these assessments? A. It was.

"Q. Are you familiar with the lands embraced within the area of these various assessments? A. Yes, sir.

"Q. And how familiar? A. Well, I have

had occasion to go over it and watch them, and their development off and on for a great many years. Of course, the last 12 months, I got a great deal more concentrated attention to this particular area than I did before, knowing that I would be called upon to testify in this case.

"Q. Did you also appraise the property known as the Lackawanna Terminal and the ferry properties in the City of Hoboken? A. I did, both the lower and the upper ferries.

"Q. How many times? A. I went over the Lackawanna Railroad once, at the time I appraised the entire system, from the Delaware to the Hudson, and on two other occasions.

"Q. Did you make a survey of the City of Hoboken? A. Yes, in about 1910. I made a very careful survey of the entire City of Hoboken, going into the question of value and its relation to assesments. I found out the area, or proportion of the cities for the burden of taxation. By that I mean in detail, the lands that were subject to assessment, knowing them and figuring out, or at least computing the area of the streets, which, of course, are not subject to taxation. the area of public properties, schools, churches, and that type of land, and I balanced that all up, with the area as given by my investigation, from the Department of Geodetic Survey. I wrote to someone and got the area of the government and computed it, and found it. It necessitated going very carefully over it. That was not entirely amusing. Of course, that job I was paid for. But it was very instructive.

"Q. Are you familiar with the general character of the soil embraced within the area of this assessment? A. Of course, I am, not from an engineering standpoint but a little further than the average real estate man.

"Q. Are you familiar with the lands of the Hoboken Manufacturers Railroad Company,

known as the back lands, which are embraced within this assessment area? A. I am. I have walked over them all on several occasions.

"Q. Are you familiar with the improvements which are the subject of these assessments? A. I am, as far as they show on the surface, and in many instances a little further.

"Q. Are you familiar with the market value of the various parcels of land which are the subject of these various assessments, prior to the making of the improvements? A. I am.

"Q. And are you familiar with the market value of the lands, of the same lands after the improvements in question were made? A. I am.

"Q. Are you familiar with the benefits received by those various parcels of land by reason of the various improvements in question? A. I am.

"Q. And of each of the improvements? A. I am, according to my judgment, in each individual instance.

"Q. And did you, in making an estimate of the value of each and every parcel of land which is the subject of this assessment, prior to such assessments being made, make a study of the land, and appraisal of this land? A. I have.

"Q. Did you, for the purpose of testifying in this case, make an examination of each and every parcel of land which is the subject of this appeal, for the purpose of determining the market value of land prior to the improvements in question? A. Yes.

"Q. And also for the purpose of determining the market value of the land with the improvements? A. Yes.

"Q. After the improvements were made? A. Yes.

"Q. And did you also make an examination of these various parcels of land for the purpose of determining the benefit and ad-

vantage and increase in value received by each and every such parcel of land by reason of each and every one of these improvements which are the subject of these appeals? A. Yes" (p. 434, l. 13, to p. 438, l. 2).

The witness also had the benefit of the War Department's advertised auction sale of five hundred and ten lots in the City of Hoboken, which lands were similarly situated and comparable to the lands assessed and a great many of the lots were the subject of these various assessments (p. 457, l. 1). It will be noted that the lands of the War Department are those owned by the Hoboken Manufacturers Railroad Company which is one of the appellants below and a defendant in this proceeding.

There is a great mass of other testimony given by Mr. Gaddis, both on direct and cross examination, which shows his peculiar qualification to testify in this case.

Thomas A. Ryer.

(*As to his qualifications as an expert.*)

Mr. Ryer was not called as a witness by the property owners represented by counsel on this brief, but was only called to testify in behalf of the New Jorsey Junction Railroad and the New York State Realty and Terminal Company, in whose behalf a separate brief will be filed.

Leo Mayer.

(*As to his qualifications as an expert.*)

This witness was engaged in the real estate business in the City of Hoboken for thirty-four years and during that period bought and sold

lands in Hoboken for his own account and for the account of others (p. 686, l. 30). He was familiar with the lands embraced within the assessment areas and was personally familiar with these lands and each parcel thereof. He was also familiar with the subject of the assessments, viz: the sewer, sidewalks, street paving, connections, etc. During his thirty-four years of experience he acted as an appraiser of lands in the City of Hoboken and also appraised lands in the so-called "meadow district" which is the district embraced within these various assessment areas. He loaned monies for clients on bond and mortgage covering lands in the City of Hoboken, including lands within the assessment areas. He was connected with the Hoboken Building & Loan Association, which loaned monies on mortgage in Hoboken, and also acted in a reviewing or advisory capacity for the Hoboken Bank for Savings, of which institution he was a member of the Board of Managers and in that capacity devoted part of his time to mortgages on lands in Hoboken (p. 687, l. 1,, etc.). For twenty-five years he kept posted on the sales of lands in the meadow district of Hoboken (the assessment areas) for the purpose of guiding him in a practical way in determining values and keeping posted on market prices. He had experience in the sale of lands such as are the subject of these various assessments without improvements, as well as such lands improved with sewers, street paving, sidewalks and connections. The greater part of his experience was directly within the limits of the City of Hoboken, although it extended beyond those limits. He was familiar with the character of the various sewers for which assessments were made, as well as the street paving and sidewalk areas and the connections thereto. He went all

over the lands in question for the purpose of familiarizing himself with the individual location of each lot (p. 688, ll. 1 to 35).

For the purpose of qualifying himself to testify in this case, he took each and every lot which was the subject of assessment and determined the reasonable market value before and without the improvements and also the market value after and with the improvements, thus determining the benefit and increase in value received by each and every one of the lots by reason of the several improvements (p. 688, l. 35 to p. 689, l. 30). Throughout his testimony this witness speaks of sales of lands within the assessment area and similarly situated of which he had personal knowledge, some of which he owned himself and some sold by him for others.

Charles Fall.

(*As to his qualifications as an expert.*)

Counsel for the City does not comment on the qualifications of this witness. Mr. Fall was an architect for thirty years and is also engaged in the banking business in the City of Hoboken (p. 744, l. 10). During all these years he was also engaged in the real estate business and was in the habit of making sales of parcels of real estate for others as well as himself. He kept posted on the value of real estate in the City of Hoboken throughout this period, as well as the sale price of lands, and bought and sold real estate in Hoboken during all these years. He built structures on a great many streets in the City of Hoboken (p. 755, ll. 20 to 38). The bank with which he was connected loaned money on bond and mortgage in Hoboken. The record, by error, says "$8,000 to $9,000." This should be

$8,000,000 to $9,000,000 (p. 756, l. 1). He appraised all the properties upon which the bank made loans (p. 756, l. 10). This witness had a special knowledge of the peculiar characteristics of the lands in question and particularly of the depth of piling necessary to support structures. This familiarity was gained as a result of his experience as an architect and builder in the City and soundings made for the purpose of driving piles throughout the entire assessment area (p. 744, ll. 15 to 40). The witness gives a great amount of detailed information concerning the lengths of piles necessary to be driven in order to sustain structures upon the land, the kind best suited for the lands in question, and the cost of piling.

The witness was not cross examined as to his qualifications.

"MR. LICHTENSTEIN: Now, I offer him as being qualified to testify.

"THE COURT: Do you want to cross examine him on his qualifications?

MR. FALLON: No." (p. 756, ll. 17 to 22.)

Charles W. Morrison.

(*As to his qualifications as an expert.*)

An examination of Mr. Morrison's qualification will show that he is a highly intelligent, careful, thorough and conscientious witness. He has made real estate valuation and land appraisals a special and scientific study, and because of his training, experience and knowledge of land valuations, not only in other states, but in this particular locality and the very lands in question and by reason of his familiarity with and study of upwards of a thousand sales of land

in Hoboken, covering a period of years, was eminently qualified to testify.

He was educated as a civil engineer at the Boston Institute of Technology and from 1912 made a study of land valuations. In 1912 he was employed as a representative of a realty company in New York which purchased and sold real estate distantly located from New York in which it was interested. He made spcial investigations concerning these lands, made his reports, supplied data concerning valuations, and upon these reports his principals acted (p. 863, ll. 10 to 30). He was appointed by the Interstate Commerce Commission as a land appraiser and reported on the values of terminal yards, water front property and connecting tracts at the rear such as, for example, the terminal yards in Jersey City and along the Hudson River, spending on this work approximately three years continuously. In connection with this work he familiarized himself with the values of lands similiarly situated to those concerning which he was making his present appraisals. He appraised the terminal properties and the right-of-way of all the trunk lines in Jersey City (p. 864, ll. 1 to 25). He appraised the New York, New Haven & Hartford yards and terminals in Boston; the New York Central & Hudson River properties, as well as other properties amounting to approximately $75,000,000 in land value, including vacant lands (p. 864, l. 30).

Concerning the lands which are the subject matter of the assessments in question, the witness says (p. 865, l. 32):

> "A. First, my familiarity came through my work with the Interstate Commerce Commission, of course, in valuing the similar land to the rialroad terminals in Jersey City and

Hoboken, more specialized familiarity with the same land.

"Q. Yes, and lands in Jersey City which you appraised? Are they lands which are similar in character to the lands which are the subject of these appeals? A. Yes, for the most part.

"Q. And lands which are adaptable to the same uses? A. Largely.

"Q. Now, I ask you what special familiarities have you with the lands which are the subject matter of these appeals? A. I have spent a year in the specialized study of these lands, and in doing that I was asked to value the land as I found it there. In order to do that I first—in order to get at the market value of these lands, normal market value, I first made a survey of the industrial lands on improved streets, similar to those now on improved streets in the meadows, and to industrial lands on the unimproved streets, similar to the unimproved streets in the meadows. I studied the normal market value of those meadow lands from 1904 to 1902—I mean 1922—prior to the confirmation of the assessments under appeal. Plenty of sales were found in my study, and I gathered data relative to the physical condition of the meadows, that is the geological condition, where they were filled two grades, and where they were below grade, prior to this change which has taken place.

"Q. Yes. A. I studied paving throughout the city and found out what streets were paved, what kind of paving they had and where they were paved, and so on, and where they were not paved and then where the streets were paved under resolution. I studied the old system of sewage that the city had as a whole, and I studied the original Fuerts recommended design called Plan B. I studied—inspected the sewer system as constructed, such inspection as I was able to make, without digging it up, and so on, and I noted the old sewers retained and

made a part of the new system; noted which had been recommended for replacement and what the condition of those sewers was, that Mr. Fuertes recommended being replaced and those he recommended being repaired or said could be repaired, and noted the system by which the city was— or largely was relieved of anticipated sewerage which might come from this section, and where it was cut off at Seventh, and the old system aided by flushing, lying outside of the area called the drainage area of the Seventh, Eleventh and Fifteenth sewer system. And then I studied the normal market value of all the lands within the assessed area, after the improvements were completed, and the assessments confirmed. These comprised the lands in full use and those that were vacant, lots that had the sewer or paving prior to this new construction, or maintenance, and lands that had no paving and had no sewerage prior to this construction. I studied the sales of vacant lands on improved streets in Hoboken lying outside of the assessment area, near the developed portion, in the developed portion, and near to business and population centers. I examined to see which land needed piling, and whether it would be more or less expensive to pile certain sections than others; from different reports—made no borings myself—but took data which is a matter of scientific record, such as the United States geological survey, and where engineering reports have been made in the Engineering Journals, soundings of depth reported, I availed myself of this data, and I found comparable lands in this developed section of Hoboken and Jersey City to the lands here in the meadow section, belonging to the appellants. During the three years last past, or since about 1919, I have made a study of the lands constituting the waterfront of the Port of New York and the lands in the various communities and constituting the Port of New York, for the purpose of ascer-

taining and determining the value of such lands, and have studied all existing conditions which might obtain, that would influence my judgment as to the value of these lands, and for the purpose of developing expert and specialized knowledge that would qualify me as an expert on any of these industrial lands in the Port of New York.

"Q. Have you, during the course of the past year also made an examination of records or sales of lands?

Colloquy.

"A. As a result of this work, I have had to gather sales data, and I have endeavored to get all the sales data in all the blocks that were either comparable or within the area, and from that data, I have selected what I believed to be sufficient sales data to form a good and proper judgment as to the value of these lands, before the improvement, and the normal market value, after these improvements had been made. I have compared the increased value that these lands might have from sales of land which were without similar facilities, and which were later sold, within the distance of one-half a mile, some lands adjoining railroad yards, some without facilities, some with facilities, and I believe that the maximum increase in value that these lands can have are represented by such sales. And I have given the full indication that I have found in any such cases in the particular instance here in the meadows and if I have erred it has been in the upward direction, and I believe that the value which I have put on these lands after the improvements have been made is as high as one could reasonably expect to get for his land.

"Q. Can you tell us, approximately, the number of lots or the number of sales in the City of Hoboken that you have studied? A. Well, it is well over 1,000. It has been extensive. I haven't numbered them, but it is more sales than were sufficient to satisfy my judgment. I felt the importance of the

case demanded still further, and I went as far as any man would reasonably go in the matter."

We respectfully submit that all the expert witnesses called by the said appellants below were eminently qualified to testify and the Trial Court's discretion was properly exercised.

The Supreme Court, after reviewing the qualifications of these experts, said: (p. 1345, l. 38).

> "There is much argument by the prosecutor to the effect that the real estate experts called by defendants were not qualified, but we cannot say that the trial judge was wrong in admitting any one of them. Indeed, on the contrary, we think it is reasonably clear that they were qualified to say, as real estate dealers, whether the several lots were enhanced in value to the extent of the assessment."

POINT III.

The evidence of the experts, introduced in behalf of the property owners in the Common Pleas, together with the other evidence introduced by them, is amply sufficient to justify the conclusions of the Trial Court.

The Court will observe that the City introduced absolutely no evidence in the case either to sustantiate the report of the Commissioners or to contradict the witnesses of the property owners, so that the testimony as given by their witnesses stands uncontradicted.

The property owners called as witnesses, for the purpose of substantiating their case, their experts, Charles Singer, Percy A. Gaddis, Leo Mayer,

Charles W. Morrison and Charles Fall. They also called other witnesses, who testified to specific sales, of which they had personal knowledge, in the immediate area of the assessments, and also witnesses who had knowledge of the result of the well advertised auction sale held by the U. S. War Department of 510 lots, most of which were covered by the assessments which were the subject of appeal. These latter lands stood in the name of the Hoboken Manufacturers' Railroad Company, one of the defendants here, but were not used for railroad purposes.

The witnesses, Singer, Gaddis, Mayer and Morrison, testified, among other things, that they examined every lot involved in the appeals; that they considered the nature of the various improvements which were the subject of the assessments; that they knew the market value of the lands immediately before and also after the improvements were made and the increase in value and benefits received by each lot by reason of the improvements.

Their testimony is scattered throughout hundreds of pages of direct and cross examination and it would be beyond the limits of this brief to point out in detail their testimony, covering nearly 1500 city lots, not including those involved in the railroad appeals.

Nearly all the lands assessed were vacant, similiarly situated and of the same general character. Counsel for the property owners realized that to have each of the experts come into court and testify to all the necessary elements involved in the appeal concerning each and every lot separately would result in an almost interminable trial and be most confusing, not only to counsel on both sides but particularly to the Trial Court.

For this reason the owners had their expert witnesses, Gaddis, Singer, Mayer and Morrison, prepare elaborate schedules, showing in tabular form, the following (Exhibit P-8a):

(a) The name of the owner;
(b) The City block and lot number;
(c) The number of the resolution under which the improvement was made;
(d) The number of lots of each owner affected by each improvement;
(e) The amount of the assessment as confirmed under each resolution separately;
(f) The total amount of the assessment under each resolution for each improvement;
(g) The market value of each lot of land as fixed by each of appellants' experts before the improvements were made;
(h) The enhancement in value of the land by reason of the several improvements;
(i) The market value of the lands assessed after the improvements were made as enhanced by the several improvements;
(j) The area in square feet of the lands assessed in order that calculations might be made where the lots were of irregular size and not ordinary city lots 25 feet by 100 feet.

The purpose of these schedules was to incorporate all the necessary details to identify each and every lot which was subject to assessment under the various resolutions, and to tabulate the result of the testimony of all of the owners' experts as to their respective opinions on values before and after the improvements were made, and the benefits received by reason of each improvement. This required months of preparation. At the opening of the trial a complete

copy of these schedules was handed to the Court as well as to the counsel for the City, so that before the trial began counsel for the City knew just exactly what the contention of the owners would be concerning each and every lot involved. Although the handing over of these schedules does not appear at the opening of the trial, an admission to that effect will be found on page 1010, as follows:

> "MR. ALLEN: I had my book at the time this case commenced and used it on the cross examination."

There was also prepared a schedule (Exhibit P-10) showing what each of the expert witnesses considered the value of each inside and corner lot to be, before the improvements and after the improvements. This latter exhibit assisted in analyzing Exhibit P-8a (p. 281).

These exhibits were admitted in evidence by consent in all things as if each witness had testified to the figures contained in the exhibits under their respective names, for the purpose of aiding counsel for the City to cross examine the witnesses, relieving the Court of the necessity of endless notations and calculations and thus permitting the Court to listen to the oral testimony with greater attention than it otherwise could have done.

Copies of the schedules, which are printed as Exhibit 8a, as we have already stated, were handed to the Court and to counsel for the City at the opening of the trial. When the first expert, Mr. Singer, was called, counsel for the City consented that this chart or schedule could be used as the testimony he would give (p. 257). On page 281 it is referred to as Exhibit 8. The analysis referred to on page 281 is Exhibit 10

(see p. 282). The use which was made of Exhibit 8 is well illustrated by the admissions which appear on pages 448, 451, line 10, and 482, line 10. On page 690 counsel for the City consented that Exhibit 8 (which, by error, is printed as Exhibit A) be used without the witness testifying to the individual items, the same as he had admitted in the case of the other expert witnesses concerning the same exhibit (also p. 696, l. 32).

Because of the haste in which these schedules, six sets, were compiled for use at the opening of court, a few typographical errors and errors in calculations crept in but the "base figures" of the witnesses remained the same. Mr. Mayer explains these corrections on page 738, &c. On page 741 he explains checking up the exhibit and making the typographical corrections. These corrections were all inserted in the Exhibit in the possession of the Court (p. 741, ll. 25 &c.). Similar corrections were also made under the headings of Mr. Gaddis (pp. 473 to 475).

It can be seen by this Exhibit that there were probably upwards of 20,000 calculations to be made and it would be remarkable indeed, if some typographical errors had not crept in in the haste of getting ready for the trial; but the fact remains that, after the comparatively few errors in calculations were corrected, no mention was thereafter made of any inaccuracies.

Exhibit 8, with the corrections made, was afterwards marked Exhibit 8a, by consent (p. 825, l. 20).

On page 844 the Court says: "The original book is 8, mine is 8a and the sheets are 8b." Exhibit 8a as printed in the record is the original Exhibits with the corrections made in the

Court's book, as above referred to, and the work sheets from which the exhibits were made were marked 8b and were not printed with the record because they would disclose the same figures as contained in Exhibit 8a.

Without these schedules the Court could not, without a great deal of effort and reading of testimony, have analyzed the thousands of figures for the purpose of comparing the testimony of the several witnesses and arriving at a conclusion as to the justness and fairness of the assessments.

All of the owners' experts testified that they formed their own opinion concerning each of the items contained in the schedules and that the figures as contained underneath each of their names were the result of their work and their opinions. Each expert also gave his reasons for arriving at these conclusions and the testimony upon that subject covers hundreds of pages of direct and cross examination.

With these schedules before it, together with the recollection of the testimony of the experts and the impression made by them upon the Court, as substantiated by their reasoning, the Court was in a position intelligently and with a minimum of effort to make accurate conclusions.

The lands being similarly situated under each assessment, the experts used what they termed "base figures on standard lots 25 feet by 100 feet, for the purpose of showing what, in their opinion, each lot was benifitted by reason of the improvements. These "base figures" are summarized as follows:

I.

Construction of Seventh, Eleventh and Fifteenth Street Sewerage System.

Maximum base rates on standard lots 25 x 100 used by experts in figuring the benefit received by reason of the above improvement.

	Sewer	Pavement		Walks		Connection
		Inside Lot Front	Corner Lot Side Extra	Inside Lot Front	Corner Lot	
Gaddis	300	200	300	50	200	50
Singer	275	225	337	45	180	50
Morrison	250	200	250	40	160	50
Mayer	325	225	337	50	200	45
Ryer	300	200				

From the above figures the total benefit per lot in the Seventh, Eleventh and Fifteenth Street improvement area would be as follows:

	Inside Lot	Corner Lot
Gaddis	$600.	$1,100.
Singer	595.	1,112.
Morrison	540.	950.
Mayer	645.	1,182.
Fall	500.	750.

II.

Benefits received by lots in the built-up section of the City which had sewers prior to the construction of the Seventh Eleventh and Fifteenth Street system, but which were replaced by new

construction and connected up with the new system.

	Sewer
Gaddis	00.
Singer	137.50
Morrison	00.
Mayer	162.50

The Court took Mr. Mayer's figure of $162.50 in this class.

III.

Benefits to lots in the old southerly section of the City at lowest point in the meadow section where existing sewers were replaced.

	Sewer
Gaddis	200.
Singer	200.
Morrison	200.
Mayer	200.

The following illustrates the use of Exhibit P-8a.

We will take an owner of a single lot, Michael LeSale. His is the second name which appears in Exhibit P-8a, sheet 1. He was the owner of Lot No. 6 in Block No. 66. The market value of his land before the improvements were made, as testified by Mr. Gaddis, was $1,400.00. The owner was assessed $960. for the sewer. Mr. Gaddis's testimony was that the increase in value by reason of the sewer was $300. The same owner was also assessed $618. for grading and paying, and Mr. Gaddis testified that the benefit was $200. For sidewalks and driveways he was assessed $59; and Mr. Gaddis testifies it should be 50, making $550 for all items ac-

cording to Gaddis. Taking the value of the land before the improvements, and adding thereto the various items testified to by Mr. Gaddis, made the value of his land, with the improvements, $1,950. The other experts differed somewhat from Mr. Gaddis's figures, as appears under each of their names.

The Court, in determining what was a just and fair assessment to be placed upon the land of Mr. LaSale, made two separate orders covering the various improvements above mentioned, since these improvements were covered by two separate assessments. The sewer assessments order appears on page 1176 and is as follows:

Block No.	Lot No.	Owner or Party to Whom Assessed	Total
66	6	Michael LeSale	300.

Thus showing that the Court found $300. as being a just and fair assessment on the lot in question for sewer improvements.

The grading and paving, and sidewalk and driveway improvements, which were included in one assessment, are covered by the order, part of which is on page 1199, next to the last name, and is as follows:

Block No.	Lot No.	Owner or party to whom assessed	Grading and Paving	Walks and Driveways
66	6	Michael LaSale	200.	50.

The same result can be illustrated throughout, by the use of the exhibits; in most cases alone, and in the other instances, by the use of the exhibts in connection with the testimony of the expert witnesses, direct and cross.

The values fixed by the witness Charles Fall do not appear on this schedule. He testified generally as to what in his opinion the benefits received were worth (pp. 765-774).

Actual sales testified to by witnesses of their own knowledge bear out, in a remarkable manner, the conclusions reached by the various expert witnesses. A striking illustration of this is shown in the testimony of William Greenberg, commencing on page 276, concerning the sale of a lot by Bridget McGuinness. The details of this sale are referred to at length under Point IV. The expert witness, Charles Singer, on pages 399 to 401, in commenting thereon, said that this sale by private contract, at arm's length, showed the value of the lot, after the improvements were made, to be within $5. of the value of the lot with the improvements, as fixed by him.

The sale of approximately 60 lots by the Frommel Realty & Investment Company in the large were covered by these various assessments, shows that the bids received were substantially the same as the values fixed by the expert witnesses (p. 819, l. 18; p. 459, l. 39).

The sale of approximately 60 lots by the Frommel Realty & Investment Company in large sewer assessment area, shows that the estimates of the experts as to the value of the land before the improvements were very substantially borne out (see Hill's testimony, p. 591).

Some criticism is made in the City's brief, of the expert testimony, because there were slight variations between the experts as to the value of the improvements. Except perhaps in a very few isolated instances, where the circumstances were peculiar, these differences were comparatively slight, as will be seen by reference to Ex-

hibit P-8a. The court took these different valuations, the reasons therefor, the actual sales and all the other testimony in the case into consideration and made its findings of fact which were amply justified.

Counsel for the City, on page 26 of their brief, speaking of the witness Leo Mayer, says:

> "While there are in the City of Hoboken a large number of practical and experienced real estate agents familiar with local real estate values and possessing a practical knowledge thereof, he was the only local real estate man called."

Mr. Mayer had probably more experience than any other real estate man in Hoboken with lots of the character in question, but assuming the statement of counsel to be correct, the fair inference is that men of their type, calibre and judgment would agree precisely with the witnesses that were called by the property owners, and that the only reason they were not called in behalf of the City, is that their evidence would have agreed with that of our expert witnesses. The strong presumption is that the testimony of our experts was eminently fair, since the City failed to call a single witness to rebut a single word of their testimony, after having the benefit of their testimony, in tabular form, during the course of the entire trial.

The testimony of the witnesses called in behalf of the owners amply justified the court below in making the orders brought here for review.

POINT IV.

The argument of prosecutors (Brief, p. 15, etc.) that the sewer assessments should be sustained because "the expensive construction was one that a reasonable man would make in this neighborhood to render his lots useful and available," and that a "reasonable man" would pay the amount assessed to construct such a sewer, is unsound both in law and in fact.

Although counsel do not cite authority for the proposition, they evidently had in mind the case of *Hunt v. Rahway,* 39 N. J. L. 646. In that case *no testimony was taken* save that of one of the three commissioners and the only question presented was whether the benefits were distributed along the line of the improvement in proportion to the frontage and the court, commenting upon the only testimony in the case, namely that of the commissioner, said:

> "The witness states that in fixing the amount of benefits, the commissioners took into account the cost of the improvement. This was quite right. The actual cost was a circumstance to be considered in ascertaining the fair cost, and the fair cost of an improvement which reasonable owners would make, at their own expense, for the better enjoyment of their property, might, I think, be a just criterion for determining the benefits received. No attempt is made in this case to show that the actual cost was not a fair cost, or that the improvement itself was unwisely projected."

The Court will observe that the above case does

not change the elementary principle laid down in all cases and our statutes, that the assessment cannot exceed the benefit received. There was no proof in the *Hunt* case that the improvement was an unwise one and the commissioners having assessed the cost *and there being no proof that the cost exceeded the benefit,* the only proof being that of the commissioner, the court held that the actual cost might be considered by the commissioners as a circumstance in determining the benefit.

The *Hunt* case was again cited in the case of *Frevert v. Bayonne,* 63 N. J. L. 202, wherein the court said (it being another case where there was no testimony or dispute as to what the commissioners did).

> "It was also proved, *and not disputed,* that the market value of the lots assessed has not been enhanced anything like the amount of the assessments, but it is argued for the city that the extraordinary cost of these particular sewers, due to the unusual rock excavation, makes the case exceptional, and that cost must be taken as the measure of benefit, it not being questioned by the prosecutors that the work was honestly done and the prices paid reasonable."

This is, in effect, the argument of counsel in the instant case. But the court in the *Frevert* case further says:

> "It is plain that cost *may* sometimes be so great as to be prohibitory. I know no better standard in a case like this than the enhancement of market value. The advantage of sewerage facilities is fairly measurable and cannot differ greatly in property of the same general class. The lots affected in this case are cheap lots in an inexpensive locality."

And in this very case there is a further answer

to another part of argument of counsel, wherein it is said that some of the improvements in question were asked for by some of these very appellants and that only a part of the owners appealed. In the *Frevert* case the court, after stating that the point was made that the prosecutors complained of the magnitude of the system, says:

> "To this it is replied that it is too late to object to the size of the sewers. True, and doubtless the prosecutors never had standing to make that objection. *The construction ordered was part of the city's general plan of sewerage, and a sufficient answer to an individual objector would have been, 'You cannot be assessed beyond your benefit.'* A recent case in this court indicates that a landowner may justly demand that his assessment shall be limited to the fair share of the cost of a sewer adequate to his neighborhood."
>
> (P. 205).
>
> "Sewering in cities is often a difficult problem. For sanitary reasons or to conform to a general plan, it may be nescssary to construct sewers that exceed in cost assessable special benefits. *The excess must be put to the account of general benefits and be paid by the city at large.*"
>
> (P. 206.)

Prosecutor's counsel also urge the point that no engineers or experts having knowledge of the cost of building sewers were offered to show that the sewers in question could have been built for less (Brief, p. 34), but since we are concerned only with the actual benefit received and the amount to be assessed by reason of such benefit, such proof is unnecessary and of no value.

According to the report of Mr. Fuertes (who

recommended Plan B), the total estimated cost of construction of the sewer system, including engineers' fees and contingencies of 15 per cent. would amount to $676,840. As a matter of fact, the cost was, as before stated, over *three millions, or almost five times* the amount of the original estimate. Can it be said that when an improvement is projected and figures are presented of the approximate cost of the improvement, and the work turns out to cost nearly five times as much, that a property owner must, therefore, lose his entire property because the cost of the improvement is far in excess of the price that can be received for the land with the improvement?

It might be well at this time to call the Court's attention to what the Court said in the matter of drainage along Pequest River, 39 L. 433:

> "Mere speculative benefits are not, in reality, benefits. After the experience we have had of the disastrous results of many schemes of public improvements in burdening our citizens with taxation without adequate benefit, it is manifest that out courts have determined to keep them strictly within constitutional limitations.
>
> "The surveyor's estimate of the expense of the entire work, before it was entered upon, was $40,589.74, while the actual cost, as certified by him, was $123,193.21. This remarkable discrepancy certainly does no credit to his skill as an engineer, and may be looked into by the new commissioners to be appointed, whose duty it will be, under the act, to examine into the whole matter."

The City further contends that the exorbitant assessments, as made by the commissioners, should be sustained for the reason that only a part of the owners appealed. As a matter of fact, although in the sewer assessment cases only ninety-one different owners appealed, these ninety-

one owners (excluding the railroads) represent 65 per cent of the total number of lots assessed. We respectfully submit, however, that it does not matter how many persons appealed. A man may not appeal and still be thoroughly dissatisfied, as for instance:

The case of Mrs. McGuinness.

Mrs. McGuinnes, with her one lot, did not appeal. Result: She was the owner of a house and lot within the assessment area. She received for this house and lot, after all the improvements were made and the assessments confirmed, $2,450. The experts valued the house at $550 and this was not disputed. This would leave the value of her lot, with the improvements at the time of the sale, $1,900. The total assessments against her lot for the very improvements which are before the Court, aggregated $1,813, so that she actually received $87 for her lot, after the improvements were made. If she had sold her lot before the improvements were made, she would have received $1,300. In other words, her lands, by reason of these improvements, were confiscated to the extent of $1,213. The total net amount received by Mrs. McGuinness for her house and lot, after paying the assessment of $1,813, and without considering accrued interest, was $637; $550, the value of the house, and $87 for a lot which, before the improvements were made, was worth $1,300 (see testimony as to valuations and calculations on p. 399, l. 30, to p. 401, l. 32; also p. 278).

If the lady had appealed her case, the result —according to the testimony of the experts, which is in line and in accordance with all of

their testimony concerning surrounding lands similarly situated—would have been as follows: Value of land without improvements, $1,300; benefits actually received from improvements, $595; value of land with improvements, $1,895; actual amount received for land with improvements, $1900—a difference of only $5 between the amount actually received, and the value with the improvements as fixed by the experts—thus demonstrating that the assessments are confiscatory.

POINT V.

The clear, cogent proof rule as discussed by the City, in its Point V, is not applicable.

The attorneys for the City lay stress in their brief, on pages 56-62, inclusive, on what they term the clear, cogent proof, required before the Court of Common Pleas, to overcome the report of the Board of Assessment Commissioners.

We must assume that they have stated the law on this subject as favorably to them as it can be stated. The most that these cases hold is, as we understand them, that in cases *brought up on certiorari under the old practice,* the official certificate of the Commissioners of Assessment was entitled to much weight as evidence, and that only clear proof of great force would justify the Supreme Court in concluding it erroneous; or, in other words, there had to be a clear preponderance of proof. This principle is stated in different language in the various cases cited. Even if this rule is applicable, we have already shown that the de-

fendants' witnesses below met this burden. The Common Pleas Court so found. We think it sufficiently appears from our previous discussion on the subject that neither this Court, nor the Supreme Court is called upon to review that finding, although the Supreme Court did both review and approve it.

While both courts below considered that the rule relied upon by the City was applicable, we do not concede that it is applicable to appeals from an assessment to the Court of Common Pleas and insist that the trial there is in the nature of a trial *de novo* and is governed by the ordinary principles in civil suits as to preponderance of the evidence.

The appeals to the Common Pleas were taken under a new statutory proceeding adopted by our legislature to do away with the unsatisfactory practice of having these questions of fact established by depositions and then submitted to the Supreme Court, and was intended to provide a *simple, summary, inexpensive* and *comprehensive proceeding* to review assessments.

Breckenridge v. City of Newark, 94 N. J. L. 361, 366; reversed on other grounds in 95 N. J. L. 436;
Graham v. Ocean City, 119 Atl. 772.

The statute (P. L. 1921, p. 514) provides that any owner of property assessed for benefits may appeal from such assessment to the Court of Common Pleas; that said Court shall have power to prescribe rules to regulate the practice in the taking and conduct of such appeals and on the hearing thereof, said Court shall determine whether or not the assessment for benefits on any parcel of land or real estate is a just and fair as-

sessment and, if not, shall make an order correcting the same. The very fact that that Court may prescribe rules and regulate the practice shows that it was not intended to read in any provisions of law peculiarly applicable to the Supreme Court on certiorari, *or to give the report of the Assessment Commissioners evidential value.* Here is a trial affecting the property interests of the property owners, and there seems to be no reason for requiring them to bear a greater burden of proof than in any other civil suit which may affect their property interests. This is the prevailing practice in other courts where appeals are taken. It is so in the Common Pleas when an appeal is taken from the Small Cause Court. The case is tried anew, is decided on the preponderance of the evidence, and the judgment and verdict below have no evidential force whatever except to show that there is something appealed from. This is also true where an appeal is taken to the Court of Quarter Sessions from such proceedings in the municipal criminal courts as may be brought before such court on appeal. Why shouldn't it be the same in an assessment case under this Statute?

The cases cited by the attorneys for the City, have to do with cases removed to the Supreme Court on certiorari from reports of Assessment Commissioners, with the exception of the *Pequest River case,* 42, N. J. L. 553. The assessment in that case was made under a special statute, Laws 1871, p. 25, which provided that the entire cost of the improvement was to be levied against the lands affected, irrespective of benefits and the report of the Commissioners was made conclusive as to facts.

The rule laid down in the certiorari cases doubt-

less grew partly out of the fact that the Supreme Court did not ordinarily, except by statute, concern itself with the findings of fact below and partly out of the fact that the statute permitting the Supreme Court to determine the questions of fact in such cases, found in Section 11 of the Certiorari Act, 1 Comp. Stat. 405, provides that:

> "either party may use the testimony taken before the tribunal, board or officers whose action is being reviewed, which testimony shall be considered by the court the same as if it had been taken by deposition on notice and either party may take additional testimony."

The rule which gives to the report of the Assessment Commissioners any great weight is one, we think, founded on the nature of the court where these were reviewed, rather than upon the fact that their reports were entitled to any such weight, and that this principle of law should not be extended unless necessary. Assessment Commissioners are frequently persons with little or no skill in their undertaking, and in many cases have the reports prepared for them, and there is no reason why their reports should be given any great evidential value in appeals such as those here under review.

We contend, therefore, that the Court of Common Pleas would have been entirely justified in correcting the assessments, if it found that error had been shown although only by a fair preponderance of the evidence.

In fact, however, clear cogent proof was produced by the property owners.

The Supreme Court, as above observed, determined as a matter of fact that clear cogent proof was produced by the property owners, and added:

> "that when there has been a statutory re-

view on the facts as to the fairness and justness of the assessments by a competent court (in this case the Common Pleas), we should be equally loath to overrule the findings of that court after a long and careful hearing" (p. 1344, l. 35 &c.).

POINT VI.

Witnesses of the property owners in their appeals had a right to consider future possible uses to which the land might be put. (Answering Point IV of the City's Brief.)

The attorneys for the City, on pages 45 to 48 of their brief, say that the estimates of the witnesses, based upon the assumption of what the future use and future enjoyment of the lands will be, are of no value, under the decisions of this state, and that estimates based upon possible or probable future use of vacant lands must be disregarded by the court. Some isolated quotations from the testimony, apart from the context, are given to show such estimate by the witnesses.

What the witnesses really did was to consider the *highest use* to which the land could be put. This will appear in the cross-examination of Mr. Morrison on page 962, l. 14.

> "MR. ALLEN:
> "Q. That is right. Now, then, it was not the present use then that influenced you in this lower estimate than your base figure. Was it the future use? A. The highest use to which the land could be put."

The attorneys for the City are clearly wrong in objecting to the consideration of possible future use in the sense in which it was given considera-

tion by the witnesses. The witnesses in each case gave the value of the land before the improvements, the value of the benefit before the improvements, the value of the benefit, and the value of the land after the improvement.

The correctness of the method of the witnesses so far as revealed in their testimony can be illustrated by example as well as sustained by law. Most of the property in question was vacant land. If, in estimating the benefit of improvements upon vacant land, one cannot consider future possible use, the benefit of streets or sewers would be practically nil. If an intending purchaser cannot consider future possible use, there would be no enhancement of market value. Or, take another illustration. If one owned a factory covering a whole block and had the rear and ends fenced in from the streets with no entrance thereon, streets along the rear and ends would be of little value for present use. It is because of possible future use that these improvements could be assessed, and that is precisely in keeping with the case cited by prosecutor—*Protestant Foster Home Society v. Newark,* 35 N. J. L. 157. They quote, page 47 of their brief,

> "then, as a general rule, in making these estimates and assessments, the present use of the property and the purpose of the owner in relation to its future enjoyment must be laid out of view."

In other words, if the owner is not now using the property in such a way that the improvements will be a benefit and does not intend in the future so to use it, but some future possible use will give an enhanced value to his land because of such use, such other possible future use may be taken into consideration.

The Court in the above case, futher said that:

> "after the owner has escaped what would otherwise be a just burden, on the ground that he does not intend to use the property in a way which will make the improvement beneficial, he may change his mind, throw the property into the market, and realize advantages for which others have been made to pay."

That is, he can be assessed for the increased value of the property by reason of the improvements because in the future he may make use of them for other purposes. This same principle is also laid down in the case of *New York Telephone Company v. Newark,* 90 N. J. L. 362. The point was there made by the prosecutor that the assessment must be limited to the benefit conferred on the telephone company for its use of the property and could not be measured by the increase in the market value of the land. The court said:

> "It may be that in fact it is always likely to remain the best site in Newark for a telephone exchange, and that the company is never likely to move; it may be that the investment is so large that the loss due to a removal would be prohibitive; it may be that it is fitted up for the special business of the company. All these considerations would probably be applicable to any large business, to a bank, to an insurance company, office building, hotel, factory or department store. But there is nothing to show that the title to the property is likely to be affected by an abandonment of the present use, nor is the property so changed in character that it cannot readily be adapted to other business purposes."

It is therefore, in the foregoing cases, clear that the court considered the possible future use

to which this property might be put in sustaining the assessment.

The witnesses were absolutely right and the attorneys for the City are wrong in any objection they make to the propriety of receiving the witnesses of the property owners on those grounds.

POINT VII.

As to the appeals from the assessments for sewer and water connections.

The Court of Common Pleas dismissed all of the appeals from assessments for sewer and water connections and allowed those as fixed by the report of the Assessment Commissioners (p. 1187, l. 20; p. 1195, l. 20, p. 1202, l. 5; p. 1207, l. 3).

The property owners have not sought to have that ruling reviewed and the correctness of it is not before this court for consideration.

POINT VIII.

Counsel on this brief do not represent owners of lands used for railroad purposes and such parts of the brief of the City as have to do with property so used are not covered herein.

In Point V., commencing from page 48 of brief for the City, continuing to page 56, the discussion is limited to railroad lands and is not considered at all in this brief, leaving it for those who represent the railroads to answer this part of the brief.

POINT IX.

The assessments for sidewalks were made upon the theory of benefits received and not under proceedings by virtue of which it was contemplated to charge the entire cost against the adjacent property owners. (Answering Point VI, page 63, of the City's Brief.)

It is admitted that it would have been legal for the municipal authorities to charge the entire cost of sidewalks against abutting property owners, if such were the intention, and proper proceedings were taken to effectuate that purpose. The cases cited on page 63 of prosecutor's brief are not applicable.

The power of the City to lay sidewalks might have been exercised under any one of the following provisions of law:

1. *As a local improvement,* under Section 1 of Article XX of the Home Rule Act (P. L., 1917, p. 370), by which method the special assessment must be limited to the benefit conferred. If Section 1 of Article XX was not broad enough to include sidewalk improvements (*Logan v. Belsford,* 111 Atl. Rep. 3), such power was conferred by the supplement of 1919, page 246.

Under this method the cost of the sidewalks may be assessed "upon the property abutting on the line of such improvement *to the extent of the benefits actually received* and any difference between the amount so assessed and the total cost shall be borne and paid by the municipality." (P. L., 1919, p. 247.)

2. *As a general improvement,* the whole cost of which would be borne by general taxation by

the city at large. Article XX, Section 1, P. L., 1917, p. 371, following (j).

3. Under Article XXV, Sections 1 to 6 P. L., 1917, page 411, by an ordinance for the purpose, in which case the cost is apportioned among the properties improved, in proportion to frontage.

In order to proceed under Article XXV, which is the only method for apportioning the whole cost in proportion to the frontage, there must be an ordinance adopted providing for the construction of the sidewalk "at the cost and expense of the owner or owners of the land in front of which any such improvement shall be made," and providing "the kinds of materials to be used in such work and the method of doing the same," and providing "for the inspection thereof," to the end that the landowner may do the work himself if he so desire. Notice is required to be given to the owner, containing a description of the work to be done, and giving the owner thirty days in which to to do it himself.

None of these things was done in the present case and it is therefore clear that the City did not proceed under this Article.

The ordinances under which the street improvements were made are not printed in the record, but the fact is that the ordinances relating to the street improvements, which included sidewalks, provide for the improvement of the streets "in accordance with the plans and specifications drawn for that purpose by Jos. O. Whittemore, City Surveyor * * *." It is the specifications which provide for the sidewalks. The sidewalks were in each case an integral part of the larger improvement.

It is clear that the City did not proceed by the third method but intended to assess for special

benefits received. The reports of the Assessment Commissioners covering these various improvements appear, commencing at page 1309. There are six separate assessments. Two of the assessments are for sewer alone and the remaining four for street improvements, including sidewalks. The reports of these four commence on pages 1314, 1319, 1325 and 1335, respectively, and are similar in form. The following extracts will be sufficient to indicate that the purpose was to assess for *special benefits*. In the report appearing on page 1314, covering sidewalk improvements, it is recited that the Commissioners, "being charged with the duty of making a just and equitable assessment of the benefits conferred upon lands and real estate by reason of the grading, paving and improving of Munroe Street * * * certify and report that the cost of the whole work of such improvement" is a certain amount of money and that "having ascertained the whole cost of said improvement, we thereupon made a just and equitable assessment of the benefits conferred upon all lands and real estate by reason of such improvement." (p. 1316, l. 30). All of the other reports covering sidewalk improvements contain similar language.

The first method was the one apparently followed. The Commissioners did not certify that they had "apportioned" the cost "among the several properties improved in proportion to the frontage of their respective lands," but that they made "a just and equitable assessment of the benefits conferred upon the lands by reason of the improvements," not exceeding in amount in any case "the peculiar benefit, advantage or increase in value" derived therefrom.

Unless the cost of the sidewalks can be assessed as a local improvement, to the extent of the bene-

fit actually received, then it cannot be assessed at all in this case, but the entire cost would have to be borne by the City at large as a general improvement.

There is nothing to indicate that the necessary proceedings were taken to apportion the cost of the sidewalks among the properties improved, in proportion to the frontage under Article XXV, Sections 1 &c., of the Home Rule Act.

The Court of Common Pleas found as a fact that the owners were assessed for sidewalks upon the theory of special benefits and found what was just and fair in accordance with the statute and this finding of fact, for reasons already stated, should not be disturbed; and it was also so held by the Supreme Court (see opinion, p. 1343, ll. 22-35).

POINT X.

The order of the Court of Common Pleas, reducing the 7th, 11th and 15th Streets sewerage system assessment, is clearly supported by the evidence as to every lot affected. (In answer to Point VII of the City's Brief.

It will be seen from a reading of the head-note of Point VII, that the City attempts merely to attack one of the six assessment orders of the Court of Common Pleas, and only upon the ground that the order attacked, as to some of the lots, is based on evidence which is "NOT ENTIRELY CLEAR," and that the evidence does not, in all instances, "FAIRLY SUPPORT" the order.

The Court will recall, as we have already noted, that the City introduced absolutely no evidence,

either in its own behalf or to contradict the owners' witnesses, so that the only testimony in the case is that introduced by the owners, which stands uncontradicted.

As we have already pointed out in Point I of this brief, the question before this Court is not, whether the evidence is entirely clear, or whether the evidence fairly supports the amounts of the assessments as fixed by the Court of Common Pleas, but, rather, whether there is any evidence whatever in the case to support such findings. It is not contended by the City that there is no evidence in the case but only that the evidence is not entirely clear.

We further argued, in Point III of this brief, that the evidence was of such weight and character as amply to support the findings of the trial court and, further, that the Supreme Court in its review of those findings also weighed the evidence and determined that it amply supported such findings. In view of these findings of fact, not only by the trial court but by the Supreme Court on review, this Court should not now again weigh the evidence concerning each and every individual lot, for the reasons already stated by us in Point I of this brief.

As pointed out at the beginning of this brief, insofar as the City now seeks to set aside assessments on particular lots it is raising and arguing the point for the first time in this Court. Its attack in the Supreme Court was based upon the claim that the expert witnesses were not qualified and that their testimony should not have been admitted, and further, that Exhibit P-8-A was not competent evidence in itself. No attempt was made by the City in the Supreme Court to point out, as to any particular lot, that the reduced

assessment made by the Court of Common Pleas was not based upon sufficient evidence or did not agree with the evidence given by the experts. The object of the schedules contained in Point VII of the City's brief seems to be to enable it now to make that argument for the first time.

The cases were submitted to the Supreme Court on briefs and the argument of the City before that Court has been printed as Volume 4 of the state of the case in this Court. From an examination of the brief of the City in the Supreme Court it is clear that the point was not raised by the City in that Court, and that, in the language of that Court (p 1344), "It seems that we are not asked to set aside individual assessments so much as to vacate entirely the orders made by the Common Please Court, and to affirm the assessments as originally made. We are asked to set aside these orders which correct these assessments and counsel invoke the well-understood rule that where the commissioners have made the usual survey, that the assessments do not exceed the benefits, it takes cogent proof to overrule them, which is true enough, * * * and we think that the evidence of the experts, together with the other evidence not only justified, but required, the findings made by the trial court."

This Court should refuse to consider the point now attempted to be raised by the City for the first time.

A question not presented *and argued* in the court below will be held to be waived and abandoned and will not be considered in this Court.

State vs. Snell, 96 N. J. L. 299;
Allen vs. Paterson, 123 Atl. Rep. 884;
Walter vs. Keuthe, 121 Atl. Rep. 624;
Mahuken vs. Meltz, 116 Atl. Rep. 795.

But aside from the reasons already given by us, as to why the Court should not consider Point VII of the City's brief, it might be well to illustrate to the Court that Judge McCarthy, in making up his orders, used the utmost care, and that, in every instance, his order, concerning each lot, is borne out by the testimony.

It would, of course, be impossible to analyze the testimony concerning each lot, which covers several volumes of testimony and numerous exhibits, some of which exhibits because of their voluminous character, such as the assessment rolls, have not been printed.

Incorporated in Point VII of the City's brief are schedules purporting to be tabulations of the findings of the Court concerning the various lots assessed and the evidence of the several expers (as appears in Exhibit P-8-A). We have gone over these schedules, for the purpose of ascertaining whether they were correct; and we have also gone over the testimony and the various exhibits, including the assessment rolls, for the purpose of verifying the assessments as fixed by the Court. Our investigation discloses that in each instance the order of the Court was in strict accordance with the testimony and that there is not a variance of a dollar in the amounts fixed by the Court on any lot when the base figure used by the Court, as found from the testimony, is applied.

Before illustrating the correctness of the Court's order, we should call this Court's attention to the numerous and gross inaccuracies and errors contained in the tabulations as printed in the City's brief.

For example, note the following:

Wherever counsel for the City finds that the

amount of the order on any particular lot does not correspond, to the penny, with the testimony of at least one expert, as such testimony appears on Exhibit P-8-A, it is considered by the City as an erroneous finding by the Court which, for this reason, should be set aside. The fact is that numerous items shown in the schedule in Point VII, if taken as printed, would appear to fall within the class so considered erroneous; whereas, in fact, the amounts fixed by the Court tally, to the penny, with the testimony of at least one expert.

For example, take the following:

Page 73:

Block 72, Lots 1-8, inclusive. Looking at the schedule on that page, it would appear as if the amount fixed by the court does not agree exactly with the figures fixed by the two experts mentioned. Whereas, in fact, if the Court will look at the schedule of the City's brief, on page 83, where these same lots are enumerated, it will be seen that Mr. Ryer, one of the experts, testified to the exact figure in each case found by the Court.

Page 73:

Block 80, Lots 10-17, inclusive. The same character of errors will be found by comparing these figures with the schedule shown on page 83.

Page 73:

Block 80, Lots 18-25, inclusive. The same character of errors will be found by comparing these figures with the schedule shown on page 83.

Page 74:

Block 92, Lots 1-10, inclusive. The same character of errors will be found by comparing these figures with the schedule shown on pages 83 and 84.

Page 74:

Block 137, Lot 15 and Lots 18-24, inclusive. The same character of errors will be found by comparing these figures with the schedule shown on page 84.

Page 74:

Block 101, Lots 1-16, inclusive. The same character of errors will be found by comparing these figures with the schedule shown on page 84.

Page 76:

Block 136, Lots 20-23, inclusive. The same character of errors will be found by comparing these figures with the schedule shown on page 84.

Page 76:

Block 64, Lots 6-8, inclusive. The same character of errors will be found by comparing these figures with the schedule shown on page 84.

Page 76:

Block 80, Lots 1-8, inclusive. The same character of errors will be found by comparing these figures with the schedule shown on page 85.

Page 76:

Block 80 (which should have been printed Block 97), Lots 6-16, inclusive. The same character of errors will be found by comparing these figures with the schedule shown on page 85.

Page 77:

Block 111, Lots 17-22, inclusive. The same character of errors will be found by comparing these figures with the schedule shown on page 85.

Page 77:

Block 137, Lots 9-14, inclusive. The same character of errors will be found by comparing

these figures with the schedule shown on page 85.

Page 77:

Block 138, Lots 12-15, inclusive, and part of Lot 18. The same character of errors will be found by comparing these figures with the schedule shown on page 85.

Page 77:

Block 142, Lots 6-8, inclusive, and Lots 3-5, inclusive. The same character of errors will be found by comparing these figures with the schedule shown on pages 85 and 86.

Page 77:

Block 143, Lots 9-10. The same character of errors will be found by comparing these figures with the schedule shown on page 86.

Page 78:

Block 145, Lots 9, 9 and 10. The same character of errors will be found by comparing these figures with the schedule shown on page 86.

Page 75:

Block 18, Lots 3-16, inclusive. The information concerning the calculations of witnesses, as appears printed opposite these lots in the schedule, is entirely incorrect. No such figures as are printed are contained in the schedule. Exhibit P-8-A, sheet 25, or testified to by any of the witnesses. An examination of sheet 25 of that exhibit will disclose that these lots are noted as constituting a strip of land in the right-of-way of the New Jersey Junction Railway Company and that the opinion of the experts who testified concerning these lands was that there were no benefits by reason of the improvement, and it was so held by the Court. The figures underneath the heading of the various experts, opposite these lands, do not appear in the Exhibit P-8-A.

Page 78:

Block 144, Lots 3-17, inclusive, as printed, would indicate that both the witnesses Gaddis and Morrison testified to the value of sewer improvements as being $15,300.00. This is incorrect. That figure represents the market value of the land before the improvements were made. The same is true of the notation opposite Block 144, Lots 13-20, inclusive, where the figure is $13,600.00; that figure merely represents the market value before the improvements. These inaccuracies will appear by an examination of sheet 31, Exhibit P-8-A, where it will be seen that, in every instance, from the beginning of this exhibit to the end, the experts noted the market value before and after the improvements, but in these particular cases, by apparent error of the printer, the market value is omitted. It is further apparent that these figures represent the value of the land before the improvement, since the assessment, as levied, is only $8,640.00 and $7,680.00, respectively. The testimony is that these lands received no benefits. (See order of the Court, p. 1184.)

On page 79 of the City's brief a schedule appears which shows a number of lots on which the reduced assessments are, as counsel says, "unsupported by any proper or legal evidence whatsoever, and to an amount or figure different from the estimates of any one of the four witnesses offered by the land owners."

Since this schedule purports to show instances in which the orders do not conform to the testimony of at least one witness, as shown by the prior schedules, the prior schedules being inaccurate, it is evident that the schedule on pages 79 and 80 is also inaccurate to the same extent, and we have already pointed out a large number of these inaccuracies.

Without going into the particulars, we desire merely to point out one mass of figures, appearing on page 80 of the schedule, from Block 72 to Block 145, inclusive, consisting of over 100 lots, which, upon an examination and comparison with the schedule appearing on pages 83 to 86 of the City's brief, will be found to be inaccurate.

Enough has been said, we feel, to indicate the utter undependability of the schedules contained in Point VII of the City's brief. If the lots so scheduled be examined in the light of the evidence, both oral and documentary, submitted to the Trial Court, it will be found that in every case, the orders are based upon competent and adequate evidence.

For example, let us take all the lots shown on the first page of the schedule contained in the City's brief, page 66. By referring back to Point III of this brief, the Court will find:

I.

That in connection with the Seventh, Eleventh and Fifteenth Street sewerage system there appears a schedule of the *maximum* base rates on standard lots 25 x 100 used by the experts, and testified to by them, in figuring the benefits received by reason of that improvement, as follows:

Sewers	
Gaddis,	$300.00
Singer,	275.00
Morrison,	250.00
Mayer,	325.00

II.

That in connection with benefits received by lots in the built-up section of the City, which

had sewers prior to the construction of the Seventh, Eleventh and Fifteenth Street system, but which were replaced by new construction and connected up with the new system, the experts testified that the maximum benefits received by a standard-sized lot were as follows:

Gaddis	$ 0.00
Singer	137.50
Morrison	0.00
Mayer	162.50

The above maximum base-rate figures appear throughout the testimony of the various experts, notably on pages (Gaddis, pp. 479, 480, 484, 492, 493, 952, etc.; Morrison pp. 952, 963, etc.; Mayer, pp. 715, 722, 836, 952, etc.; Singer, pp. 318, 385, 389, 952, etc.) and can also be seen, in most instances, from an examination of Exhibit P-8-a, when proper calculations are made, taking into consideration the area.

It is also necessary to call the Court's attention to the fact that, although the above figures are the maximum base rates fixed by the experts, they testified throughout the case that certain classes of property, within the assessmnet area, had peculiar characteristics and, therefore, did not receive the maximum benefit. All of this testimony the Court took into consideration and the amounts fixed by the orders are in strict accordance with the respective base-rate figures found by the Court to be a just and fair amount to be assessed on the several classes of lands.

Taking up, then, all the lots shown on the first page of the schedule in the City's brief (p. 66), it will be seen that in the case of:

Block 65, Lots 1-34, inclusive, the Court's order is based upon a benefit of $300.00 per lot, the Court apparently taking the exact figure of Messrs. Gaddis and Ryer. The same applies to

Block 66, Lots 6 and 12-16, inclusive, to Block 73, Lots 1-34, inclusive, to Block 74, Lots 3-6, inclusive, Block 64, Lots 18-34, inclusive, Block 81, Lots 1-17, inclusive, Block 87, Lots 1-32, inclusive, Block 88, Lots 1-16, inclusive, and Block 80, Lots 26-34, inclusive.

As to Block 64, Lots 1-5, inclusive, the Court found $200.00 per lot to be the benefit, which figure is borne out by the testimony of Messrs. Singer and Mayer, as appears on page 66 of the City's brief.

In the case of Block 64, Lots 9-17, inclusive, which are shown on the schedule of the City, on page 66, as being various sized lots, it will appear by reference to the exhibit, No. 6, New Jersey Junction Railroad Company, marked Exhibit "R," in Volume 3 of the state of the case, that the area of these lots is, respectively, as follows.

Lot 9,	2500	square	feet
Lot 10,	2500	"	"
Lot 11,	2375	"	"
Lot 12,	2125	"	"
Lot 13,	1875	"	"
Lot 14,	1625	"	"
Lot 15,	1375	"	"
Lot 16,	1125	"	"
Lot 17,	875	"	"

Total area in square feet, 16,375.

This appears also on the assessment roll.

The Court used the base figure of $200.00 per standard-sized lot as being the just and fair amount of the benefit to this property, or 8 cents per square foot, and it will be seen that the result, as disclosed by the schedule of the City. on page 66, is a mathematically correct application of this principle and properly results

in the finding there set forth, namely, a total of $1,310,00.

The care taken by the Court in making its finding is evident from the last mentioned schedule of lots, in that, although the experts, Singer and Mayer, based their finding upon an area of 13,-550 square feet (see Exhibit P-8-A, sheet 2), which, at 8 cents per square foot, or $200.00 per standard lot, would amount to $1,084.00, as scheduled by them, the Court made an absolutely accurate calculation of the area from the assessment roll, as also appears by the Railroad exhibit above mentioned, and corrected the calculations of the experts, although adopting the base rate testified to by them.

An examination of the assessment roll and the testimony, as well as the map accompanying Exhibit P-8, incidates why, in this instance, the maximum base rate is $200.00 instead of $300.00, the reason being that all but two of the lots assessed at the rate of $200.00 abut on the Jersey City line and have no street access, and that none of them have any direct sewer access. For this reason, the expert witnesses testified that, in their opinion, there was no benefit, yet the Court applied the same rate as if they had sewer access and imposed an assessment at the rate of $200.00 per lot.

In the cases of Block 81, Lots 18-34, inclusive, Block 82, Lots 14-17, inclusive, Lots 18-26, inclusive, and Lots 33 and 34, and Block 88, Lots 17-20, inclusive, and Lots 21-24, inclusive, the Court made the assessment $162.50 per lot, applying the highest figure testified to, namely, that of Mr. Mayer, which was $162.50, these lots being within the area which already had sewers, but which were afterwards connected up with the Seventh, Eleventh and Fifteenth Street system.

The only remaining lot which appears on the first page of the City's schedule which we have not as yet analyzed, is Lot 9 in Block 80, where the Court's order was $150.00 for benefits received on account of the improvement. Although the schedule shows that the experts, Gaddis, Singer, Mayer and Morrison, testified that in their opinion this particular lot received no benefit, the Court fixed $150.00, which will be found under the heading Ryer, Exhibit P-8-A, sheet 3.

This covers all the lots on the first page of the City's schedule and shows that in each instance the Court made most painstaking and accurate calculations of area and applied to each lot a just and fair amount for benefits, based upon the testimony of the experts.

It would enlarge this brief beyond reasonable bounds to analyze every lot in the whole assessment area in the way we have done with those contained on the first sheet of the City's schedule. We have checked over every one of the lots in the assessment area and find that the same principles were applied by the Court with the same mathematical accuracy in every case and cannot, on examination, be successfully challenged.

POINT XI.

The judgments of the Supreme Court affirming the orders of the Common Pleas should be affirmed and not reversed. (In answer to Point IX of the City's brief, p. 89.)

So far as this contention is based on the points already made in this brief, no further argument is considered necessary.

We see nothing in the cases there cited by the City, viz: *Dooling vs. Ocean City,* 67 N. J. L. 215, and *Raymond vs. Rutherford,* 55 N. J. L. 441, that is in any way opposed to the theory of law applied by the Court of Common Pleas. Both cases hold that the assessments must apportion the benefits. If so, and all the property benefited is benefited equally, then, of course, the assessments may be pro rated according to the frontage. In the case of *Raymond vs. Rutherford,* it appears that the sum in excess of the benefits was placed on the town at large. Both the cases on the subject of assessments and the Home Rule Act require that the assessments should be in proportion to the peculiar benefits and must not be in excess thereof. This is the rule applied by Judge McCarthy. Even the assessment Commissioners in every one of the six assessments here under review, notwithstanding the excessive amounts assessed, placed a portion of the cost on the City at large.

We respectfully submit that the judgments of the Supreme Court affirming the orders of the Court of Common Pleas, and dismissing the writs of certiorari, should be affirmed.

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