

When from all the evidence in his possession a Deputy has determined to the best of his ability the unit values throughout the district, it is his duty to prepare his land-value maps and submit them to the Deputy in charge of the borough on or before the 1st August for transmission to the Surveyor. Draughtsmen in the Surveyor's Bureau prepare fair copies of the maps sent in by the Deputies, when they are sent to the Supervisor of the City Record. The Supervisor of the City Record is the official in charge of the printing department of the city. He procures the publication of the land-value maps in a book 9 in. by 14 in. in size and containing 142 plates. The Supervisor causes to be printed five hundred copies of the land-value maps for the use of the Department, and delivers the plates upon the order of the Tax Department to the real-estate publication known as the "Record and Guide." The Tax Department has an arrangement with the publishers of the "Record and Guide" by which they print sufficient copies of the land-value maps to deliver one copy to each of their subscribers free of charge, and to supply the demand for maps by others at the rate of one dollar a copy. The purpose of the arrangement with the "Record and Guide" is the widest possible distribution of the maps to those most interested, in order that the greatest publicity may be given to the unit values fixed by the Deputy Tax Commissioners.

The "Record and Guide" distributes the land-value maps to its subscribers about the 1st October, so that they may be ready for use by taxpayers and others during the grievance period.

Tax Maps and Lot Valuation.

When the Deputies have determined their land-value units, their next duty is to compute the value of every lot as shown upon the tax maps. The tax maps show the dimensions of every parcel of land in the city. The parcels are numbered by the use of three or more numbers. In Manhattan, The Bronx, and Brooklyn the territory is all divided into sections, numbered from 1 up. There are eight sections in Manhattan, ten sections in The Bronx, and twenty-five sections in Brooklyn. The territory is further divided into blocks, numbered consecutively from 1 up. Each block is bounded by streets, or such permanent boundaries as waterways. The blocks are ordinarily 200 x 800 ft., and may contain more than one plot of land entirely surrounded by streets. Within each block the lots are numbered consecutively, commencing at the lower left-hand corner looking north. The numbers run in order east, north, west, and south to the place of beginning. A lot is described as Lot 1, Block 1, Section 1; such designation imports into the assessment roll the description, dimensions, area, and location shown on the tax maps and on the annual record of assessed valuations.

Buildings and other Improvements.

It is the duty of the Deputies throughout the year to enter in their field-books a record of all new buildings obtained from the Superintendent of Buildings of each borough, also the record of alterations for which plans are filed with the Superintendent of Buildings. The estimated cost of new buildings or of alterations is filed with the Superintendent and reported to the Department, and is used for what it may be worth. Its value is little more than an indication of the approximate character of the building or alteration.

When the Deputy considers the value of buildings he must take into account the depreciation of old buildings by age and obsolescence which may have taken place since his last assessment. In valuing new buildings he must rely largely upon the approximate cost of reproduction of such buildings. The knowledge of the cost of reproduction is gained by the study of the actual cost of producing certain particular buildings and from estimates of cost obtained from builders, architects, and others. The deputies are guided by the use of factors of value. The factors used by the Department are ordinarily the value per square foot of floor-space, instead of the value per cubic foot of contents. In the case of some of the most costly buildings both factors are used. Ordinarily, however, buildings of the same type differ but little the one from the other in height of floors and in arrangement. The factor per square foot of floor-surface is more easily determined and is found to be a reliable mode of comparison. It is obvious that a standard unit must be employed in order that buildings of different size may be compared readily.

The use of a factor enables the Deputies and Commissioners to compare one building with any other immediately, without any further computation; for example, a loft building 50 ft. wide, 90 ft. deep, and ten stories high, contains 45,000 square feet of floor-area. A good loft building can be erected for \$2.50 per square foot, and the cost of a loft building of this size would be \$112,500. If it became desirable to compare this loft building with another which was 75 ft. wide and 85 ft. deep, it would be impossible to compare the total value of each without reducing them to a common unit. If it were found that the latter building was assessed at \$2.75 and the former at \$2.50 per square foot, it would be possible to make comparison at once. The Deputies are required to set down in their field-books the factor of value of all buildings in order that comparisons may readily be made.

Reports.

Commencing 1st June each Deputy is required to report weekly until the 10th September, except during his vacation period, the changes in the assessed value of every lot, together with the aggregate increase and the aggregate decrease for the week. Examiners check these increases for new buildings with the list of new buildings obtained from the Superintendents of Buildings. The examiners also check all changes of over \$1,000 for the attention of the Deputy in Charge. The aggregate of the increases and of the decreases for the season as reported weekly are computed after the last report, and the total increase must agree with the aggregate of the weekly increases, and the total decrease must agree with the aggregate of the weekly decreases as reported.