Queens and Richmond have tentative maps. Permanent maps will not be made in any section until the location of streets has been definitely determined, so that blocks may be laid out with a reasonable prospect that they may continue unchanged indefinitely. The permanent maps are made on a scale of 50 ft. to the inch, but the tentative maps covering territory held in large parcels, much of it farm land, are made on a smaller scale, and the scale varies somewhat, being from 80 ft. to 200 ft. to the inch.

The division on the permanent map into sections as well as into blocks and lots is advantageous among other reasons for the publication of statistics. The block is so small in area, and the number of blocks is so large, that comparison of assessment of areas requires a division into larger areas than are contained in blocks. The ordinary block contains about 160,000 square feet, being usually about 200 x 800 ft. The block must always be bounded by permanent streets or waterfront.

The lots within a block are numbered consecutively, commencing at the lower left-hand corner looking north; starting at that point the lots are numbered consecutively from west to east, then north, then west, then south to the place of beginning. If there is but one lot within the block it bears the number 1. If, thereafter, a small parcel is carved out of the block it is not necessarily numbered 2, but receives the number which it would be likely to receive if the whole block were cut into standard lots.

If a block is divided into lots of about standard size, and the lots are numbered consecutively, and thereafter one of the lots is divided, the part of the lot on the side of the lower number retains the old number and the new lot is designated by the same number with a fraction, or the old number with the addition of a letter. When two lots are consolidated the higher number is dropped. As changes occur in lot divisions the tax maps are altered by the use of different-coloured ink and the addition of the year for which the alteration is made. If two lots are consolidated the dividing-line is crossed out by small crosses, a dotted line is drawn in the street in front of the lots in a semicircle to indicate the consolidation, and at the centre of that dotted line is inserted the year date. If a new lot is carved out of an old one the new division-line is made with a different-coloured ink, and opposite the line the year date is inserted. The tentative tax maps usually have very much larger divisions than the permanent tax maps, to avoid the use of arbitrary lines and the splitting of parcels held in one ownership. A territory of considerable area may be designated as a plot, and when that territory is divided the lots are carved out of it and designated by numbers in the same manner as lots are designated within blocks of the size shown on the permanent tax maps. When a territory becomes settled and the permanent street layout is determined, the permanent tax maps are extended over the territory formerly covered by the tentative tax maps, the large plot is cut into blocks, and those blocks again into lots. When such a change is made cross indices are prepared, so that the lots shown on the tentative maps may be readily identified with the lots shown on the permanent tax maps. For the use of the Tax Department there are two sets of maps, one set which is preserved in the offices of the several boroughs, and another set for the use of the Deputy Tax Commissioners to carry with them in the field. The field-maps are bound in volumes of just half the size of the office-maps. In the front of the map volumes is placed a key-map made to a scale of from 300 to 700 ft. to the inch, showing all of the territory comprised within that volume. The length of all boundary-lines is shown on the maps in feet and inches, and on valuable lots of irregular shape the area is shown in square feet. On larger parcels the area is shown in lots or acres.

As the tax maps are the basis of the assessment of real estate, it is, above all things, necessary that they shall be accurate. The charter provides in reference to the assessment roll that "real estate shall be described therein by the numbers by which such property is designated on the tax maps and in the annual record of assessed valuations, and such numbers shall import into the assessment roll of real estate any necessary identifying description shown by the tax maps."

Legislation of 1914.—Preparation of Assessment Roll.—Sections 6, 8, 21, and 34 of the Tax Law amended.

In 1911, section 21, which contained the form of the assessment roll, was amended in important respects, and the old provisions of the law setting forth the number of columns of the assessment roll and what they should contain was retained. In practice this worked badly, and it was obvious that greater elasticity should be provided to meet the various conditions in different parts of the State. The essential feature of the 1911 amendment was the provision for the *in rem* assessment of real property—that is to say, an assessment which would be valid even though the name of the owner was not stated, providing the property was adequately described. It was essential to preserve the assessment roll in two or more parts, so that personal assessments should not be mixed with real-estate assessments. Personal assessments must be set down in alphabetical order, whereas real-estate assessments should be set down in geographical order or the order of the location of the parcels of real property. Section 21 formerly contained two provisions which really had no proper place in that section, but both of them were very important. The first provision is that in the assessment of personal property, the owner shall be allowed the deduction of his just debts. The second provision was in relation to the taxation of rents reserved by which a rule of valuation was established.

Chapter 277 of the laws of 1914 amends section 6 by inserting at that point the provision-for-debt deduction in personal assessments, and amends section 8 by inserting the rule of valuation for rents reserved. Section 21 is amended by prescribing that the assessments of real property, other than special franchises, shall be carried in a separate part of the roll from the assessments of personal property, and that in substantially all other respects the form of the roll shall be prescribed by the State Board of Tax Commissioners. Chapter 277 amends sections 6, 8, 21, and 34 to read as follows:—

Section 6. (No deduction allowed for indebtedness fraudulently contracted).—*The assessment of real and personal property. All real and personal property subject to taxation shall be assessed at the full*