

Municipal Civil Service Commission after examination of applicants for the position. Examinations are generally held about once in four years. The questions are of such character as to eliminate about half the applicants. No one unfamiliar with methods of real estate appraisal can successfully pass the examination. Deputy Tax Commissioners may only be dismissed from the Department for cause by the Board of Tax Commissioners and only after a hearing has been afforded them to explain the charges made against them. When appointed a Deputy Tax Commissioner is paid \$2,400 a year. It is the policy of the Department, when the appropriation is sufficient, to advance the salaries of Deputy Tax Commissioners \$150 every two years so long as their work is satisfactory until they have reached a salary of \$3,000 a year; thereafter they may be increased to \$3,250 or \$3,500; generally, however, only after a very long term of service.

For the assessment of real estate the Board of Tax Commissioners divides the city into districts of appropriate size, and assigns a Deputy Tax Commissioner to each district; each Deputy so assigned is assisted by a clerk. The districts vary in size and number of separate parcels of real estate to be assessed in accordance with the difficulty of the work and the number of parcels. Where values are very high, as in Manhattan, districts are smaller in area and have a smaller number of parcels than where the values are lower. Where the area is very great, again the number of parcels must be reduced. At present the city is divided as follows:—

Borough.			Number of Districts.	Average Number of Parcels.	Average Value per Parcel.	Average Area of each District, in Square Miles.
Manhattan	..	..	16	5,881	\$ 50,228	1.38
The Bronx	..	..	12	5,496	8,850	3.42
Brooklyn	..	..	23	9,271	7,336	3.39
Queens	..	..	18	7,451	3,310	6.52
Richmond	..	..	6	5,671	2,247	9.53
Total	..	..	75	7,221	13,683	4.20

The Deputy Tax Commissioners are engaged throughout the year in studying the districts to which they are assigned, and preserving memoranda of all evidences of value they can obtain. The assessment period fixed by law is from the 1st April to the 1st October. On the 1st April each Deputy Tax Commissioner assigned to a district commences his field-work, and makes his first entry in his field-book on that day.

The field-book is the Deputy's note-book, and is arranged so that he may have before him the assessments for previous years and the land-values for two years. The width of the page of the field-book is 15¾ in. and its length is 19¾ in. The field-book contains columns and headings as follows:—

Field-book—Department of Taxes and Assessments—The City of New York.

Borough of Manhattan.				Section No.		Volume		Block									
Between				and		Avenues.		Between		and		Streets.					
Owner or Occupant.	Size of Lot.	Description of Property.			House No.	Ward, Lot, or Map No.	Value of Real Estate unimproved,		1914.	1915.	1916.	1917.	1918.	1919.	Conveyance.	Mortgage.	Remarks.
		Size of House.	Stories High.	No. Houses on Lot.			191	191									

During the next few days the Deputy usually traverses his district so that he may have the general conditions and changes since the last year in his mind. His first duty is to study the land values and determine from the evidence in his possession where the land-value units must be changed. As he reaches conclusions concerning appropriate land-value units he commences to prepare his land-value maps.

Land-value Maps.

The land-value maps are so prepared as to show on every side of every block the value per front foot of lots of standard size and lying normally with reference to the grade of the street. In the suburban sections of the city where the separate parcels are sometimes of several acres in extent and are unplotted, the unit placed upon the maps represents the value per acre. The standard size of lots in Manhattan, The Bronx, and Richmond is 25 x 100, and in Brooklyn and Queens 20 x 100. Throughout the city the standard depth is 100 ft. and the units always have reference to the depth of 100 ft. If a lot is below grade, and worth less than the unit would indicate, the unit nevertheless