allowed by the tax commission, which shall be retained by them out of the moneys coming into their hands under this section, shall be paid by the city of New York for the purposes of enlargement the recording officers, clerks and assistants shall be considered as the city service in the same extent as though their salaries had actually been paid by the city of New York.

§ 2. This act shall take effect immediately.

State of New York, Office of the Secretary of State, ss:

I have compared the preceding with the original law on file in this office, and do hereby certify that the same is a correct transcript therefrom and of the whole of said original law.

JOHN J. LYONS,
Secretary of State.

LAWS OF NEW YORK.—By Authority.
CHAP. 272.

AN ACT making appropriation for the contributions of the state to the counties for the construction and improvement of certain highways and county roads, in accordance with section thirty-hundred and twenty-b of the highway law.

Became a law April 21, 1921, with the approval of the Governor. Passed, three-fifths being present.

The People of the State of New York, represented in Senate and Assembly, do enact as follows:

Section 1. The sum of one million nine hundred thirty-four thousand six hundred and seventy-six dollars and twenty-eight cents ($1,934,676.28), or so much thereof as may be necessary, is hereby appropriated from any moneys in the state treasury not otherwise appropriated, for contributions by the state, pursuant to section three hundred and twenty-h of the highway law, to the several counties, based upon the amount of taxes levied therein, county obligations or moneys made available and deposited with the county treasurer for the construction and improvement of highways and county roads pursuant to sections three hundred and twenty and three hundred and twenty-a of the highway law or any other general or special law authorizing the levy of county taxes or raising of funds by county obligations for the construction and improvement of highways or roads within the county, other than county highways. The moneys appropriated shall be contributed in amounts to be determined in the manner provided by section three hundred and twenty-b of the highway law and paid out in the manner therein provided.

§ 2. This act shall take effect immediately.

State of New York, Office of the Secretary of State, ss:

I have compared the preceding with the original law on file in this office, and do hereby certify that the same is a correct transcript therefrom and of the whole of said original law.

JOHN J. LYONS,
Secretary of State.

LAWS OF NEW YORK.—By Authority.
CHAP. 273.

AN ACT to amend the general business law, in relation to mattresses, upholstered box springs and metal bed springs.

Became a law April 21, 1921, with the approval of the Governor. Passed, three-fifths being present.

The People of the State of New York, represented in Senate and Assembly, do enact as follows:

Section 1. The schedule of sections of article twenty-five-b of chapter twenty-five of the laws of nineteen hundred and nine, entitled "An act relating to general business, constituting chapter twenty of the consolidated laws," as last amended by article four of chapter five hundred and ninety of the laws of nineteen hundred and twenty, is hereby amended to read as follows:

Section 389-m. Definitions.
389-n. Prohibition as to manufacture.
389-o. Prohibition as to sale.
389-p. Tagging when new; idem, "second hand."
389-q. Tagging "remade or renovated."
389-r. Tag, how made and attached.
389-s. Removing, defacing, or altering tag prohibited.
389-t. Industrial commissioner to enforce article.
389-v. Complaints.
389-w. Violation a misdemeanor.

§ 2. Sections three hundred and eighty-nine-b, three hundred and eighty-nine-c, three hundred and eighty-nine-d and three hundred and eighty-nine-v of such chapter, as added by chapter five hundred and ninety of the laws of nineteen hundred and twenty, are hereby amended to read respectively as follows:

§ 389-b. Definitions. new; idem, "second hand." No person shall sell, expose for sale, deliver or consign for sale or have in his possession with like intent:

(3) Any mattress, upholstered spring bed or metal spring which contains only new material, unless there is attached thereto a white tag specifying:

1. The name and address either of the manufacturer or of the vendor or of the successive vendors, and

2. A description of the filling used and a statement that all the material used is new; or

(b) Any mattress, upholstered spring bed or metal bed spring which contains any second hand material, unless there is attached thereto a yellow tag, bearing the words, "second hand," and specifying:

1. The name and address either of the manufacturer or vendor or successive vendors.

2. A description of the filling used, and

3. The date of sterilization of the material used and the name and address of the person, firm or corporation sterilizing it.

4. In the description of the material used upon any label or tag it shall be unlawful to use in the description of such material used as the filling or in the construction of any mattress, upholstered spring bed or metal bed spring any term or designation likely to mislead.

§ 389-r. Tag, how made and attached. Whenever a tag is required by this article it shall be made of muslin, linen or other material of like durability, legibly printed, stamped or written on one side only, in the English language and in type at least of eight point Gothic face type. The tag shall be attached to an upholstered spring bed or mattress by prominently and securely sewing it to the article labeled, and upon a metal bed spring by fastening same prominently and securely with a metal seal. No tag mentioned in this article shall be delivered by any manufacturer to any person unless the same be affixed or attached to an article.

§ 389-t. Industrial commissioner to enforce article. Every place where mattresses, upholstered spring beds or metal bed springs are made, renovated, renovated or materials therefor are prepared or sterilized, or where such articles or materials are sold, exposed for sale, delivered or redelivered or consigned for sale, or held in possession with like intent, shall be subject to the supervision and inspection of the industrial commissioner who shall have power to supervise and inspect the manufacture and sale of the articles covered by this article, and seize and hold for evidence at a trial for the violation of this article, any mattress, upholstered spring bed or metal bed spring which is sold, exposed for sale, delivered, redelivered or consigned for sale, or held in possession with like intent, and to prosecute all violations of this article.

§ 389-v. Complaints. Any person who has reason to believe that this article has been or is being violated may present the facts to the industrial commissioner and it shall be the duty of the commissioner to investigate the same and institute a prosecution if he finds reasonable cause to believe that there has been such violation. Any individual may institute proceedings to enforce this article and punish any violation thereof.

§ 2. This act shall take effect immediately.

State of New York, Office of the Secretary of State, ss:

I have compared the preceding with the original law on file in this office, and do hereby certify that the same is a correct transcript therefrom and of the whole of said original law.

JOHN J. LYONS,
Secretary of State.

LAWS OF NEW YORK.—By Authority.
CHAP. 274.

AN ACT making an appropriation for the payment by the state in the first instance of the federal government's share of the federal government's improvement of rural post roads within the state as provided under the provisions of an act of congress, entitled "An act to provide that the United States shall aid the states in the construction of rural post roads and for other purposes."

Became a law April 21, 1921, with the approval of the Governor. Passed three-fifths being present.

The People of the State of New York, represented in Senate and Assembly, do enact as follows:

Section 1. The sum of seven million [illegible] sixty-four thousand seven hundred [illegible] dollars and seventy-[illegible] ($[illegible]) is hereby appropriated from any moneys in the state treasury not otherwise appropriated, payable by the state treasurer on the warrant of the comptroller, upon vouchers to be audited by the state engineer and surveyor, as may be necessary to pay the share of the state of the cost of the construction of rural post roads in the state, as provided by the act of congress, approved February twenty-[illegible], nineteen hundred and twenty, entitled "An act to provide that the United States shall aid the states in the construction of rural post roads and for other purposes," approved July eleventh, nineteen hundred and sixteen, said sum to be used for the payment in the first instance of the federal government's share of estimates rendered during the progress of such construction, and the state shall be reimbursed by the federal government for such advance payments upon such estimates under the contract upon which such payments are made. The comptroller is hereby authorized to receive from the federal government the amounts so advanced upon such contracts, and to deposit the funds with the state treasurer to the credit of the general fund so that upon the completion of all such contracts contemplated under the acts of the federal government the state shall be reimbursed for the full amount of any and all such payments.

§ 2. This act shall take effect immediately.

State of New York, Office of the Secretary of State, ss:

I have compared the preceding with the original law on file in this office, and do hereby certify that the same is a correct transcript therefrom and of the whole of said original law.

JOHN J. LYONS,
Secretary of State.

LAWS OF NEW YORK.—By Authority.
CHAP. 282.

AN ACT to amend the conservation law, in relation to restriction of use of decoys in aid of taking water fowl.

Became a law April 21, 1921, with the approval of the Governor. Passed, three-fifths being present.

The People of the State of New York, represented in Senate and Assembly, do enact as follows:

"Section 1. Section two hundred and twelve of chapter one hundred and forty-seven of the laws of nineteen hundred and eleven, entitled "An act relating to conservation of land, forests, wildlife, parks, preserves, game, fish and game, constituting chapter sixty-five of the consolidated laws," as such section was added by chapter one hundred and eighty-five of the laws of nineteen hundred and twelve and last amended by chapter two hundred and eighteen of the laws of nineteen hundred and twenty, is hereby amended by adding thereto a new subdivision, to follow subdivision two, to be subdivision three, to read as follows:

"3. Restriction of use of decoys. No shooting device, or artificial decoys used in aid of taking water fowl as authorized by this and the preceding section, shall be placed in the water more than one hour before sunrise or left thereon more than one hour after sunset.

§ 2. This act shall take effect immediately.

State of New York, Office of the Secretary of State, ss:

I have compared the preceding with the original law on file in this office, and do hereby certify that the same is a correct transcript therefrom and of the whole of said original law.

JOHN J. LYONS,
Secretary of State.

LAWS OF NEW YORK.—By Authority.
CHAP. 283.

AN ACT to amend the insurance law, in relation to limitation of expenses of domestic life insurance corporations.

Became a law April 21, 1921, with the approval of the Governor. Passed, three-fifths being present.

The People of the State of New York represented in Senate and Assembly, do enact as follows:

Section 1. Section ninety-seven of chapter thirty-three of the laws of nineteen hundred and nine, entitled "An act in relation to insurance corporations, constituting chapter twenty-eight of the consolidated laws," as last amended by chapter one hundred and sixteen of the laws of nineteen hundred and sixteen, is hereby further amended to read as follows:

§ 97. Limitation of expenses. No domestic life insurance corporation shall in any calendar year, after the year nineteen hundred and six, expend or become liable for, including any and all amounts which any person, firm or corporation is permitted to expend on its behalf or under any agreement with it (1) for commissions or other compensation, (2) for compensation, not paid by commission, for services in obtaining new insurance exclusive of salaries paid in good faith to regular officers or employees at the home office or at branch offices, (3) for medical examinations and inspections of proposed risks, and (4) for advances or payments to agents or solicitors, exceed the aggregate (a) the loadings upon the premiums for the first year of insurance received in said calendar year (calculated on the basis of the American experience table of mortality with interest at the rate of three and one-half per centum per annum), and (b) the present values of the assumed mortality gains in the first five years of insurance on policies in force at the end of said calendar year on the basis of the premium, or instalment thereof, has been received in said calendar year, as ascertained by the select and ultimate method of valuation as provided in section ninety-six of this chapter; and (c) on policies issued and terminated in said calendar year the full gross premiums received, less the net cost of insurance for the time the insurance was in force, computed by the American experience select and ultimate table, three and one-half per centum. No such corporation shall make or incur any expense or permit any expense to be made or incurred upon its behalf or under any agreement with it, except actual investment expenses (not exceeding one-fourth of one per centum of the mean invested assets) and taxes and also except outlays exclusively in connection with real estate, in excess of the aggregate amount of the actual loadings upon premiums received in said year calculated according to the standards adopted by the company under section eighty-four of this chapter, and the present values of the assumed mortality gains hereinbefore mentioned. Provided, however, that any such corporation having less than one hundred millions of insurance in force may incur an expenditure exceeding the limits of expenditure as herein defined by an amount not greater than the following percentages of its loadings for the preceding calendar year, to wit: having at the end of such year less than twenty millions, forty per centum; having twenty millions, but less than thirty millions, thirty-seven and one-half per centum; having thirty but less than forty millions, thirty-five per centum; having forty but less than fifty millions, thirty-two and one-half per centum; having fifty but less than sixty millions, thirty per centum; having sixty but less than seventy millions, twenty-five per centum; having seventy but less than eighty millions, twenty per centum; having eighty but less than ninety millions, fifteen per centum; having ninety but less than ninety-five millions, ten per centum; having ninety-five but less than one hundred millions, five per centum. No such corporation, nor any person, firm or corporation on its behalf or under any agreement with it shall pay or allow to any agent, broker or solicitor, firm or corporation for procuring an application for life insurance, for collecting any premium or performing any other service performed in connection therewith any compensation other than that which has been determined in advance. Except as hereinbefore provided by bonus, prizes and rewards, and all increased or additional commissions or compensation of any sort based upon the volume of any new or renewal business or the aggregate of policies written or paid for, are prohibited." Nothing herein contained is to be construed as prohibiting the institution of contests or competitions among agents, and the recognition of success in such competitions, by the awarding of ribbons, medals, badges, pins, buttons or other tokens of small intrinsic value given not as compensation but as a bona fide recognition of merit. No such corporation shall pay renewal commissions on renewal premiums received upon policies issued after the year nineteen hundred and six, in excess of five per centum of the premium annually for fourteen years after the first year of insurance in the case of endowment policies providing for less than twenty annual premiums, nor in excess of seven and one-half per centum of the premium annually for the first twenty years after the first year of insurance and five per centum of the premium annually for the next ensuing five years in the case of other forms of policies; provided, that in no event shall it be equivalent to the aggregate amount so payable by a calculation approved by the superintendent of insurance and based upon mortality, interest and lapse rates, may be distributed through a period of more years, or through a period exceeding fourteen years, but not more than two-fifths of the amount shall be payable for any one year; provided further that in any agency district subject to the supervision of a local salaried representative the renewal commissions payable to agents of such district shall not exceed two-thirds of the foregoing rates annually for such agents, subject to the calculation as aforesaid; provided further that any such corporation may continue the maintenance or payment in whole or in part of any of the renewal commissions allowed to be paid as aforesaid upon the efficiency of service of the agents receiving the same, as to the amount and quality of the business renewed under his supervision; and also provided that a fee not exceeding three per centum may be paid for the collection of premiums which shall be received for any year after the fifteenth year of insurance. No such corporation shall compensate its agents, or any of them, after the first insurance year, in whole or in part by the payment of premiums

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states in the construction of rural post roads and for other purposes," approved July eleventh, nineteen hundred and sixteen, said sum to be used for the payment in the first instance of the federal government's share of estimates rendered during the progress of such construction, and the state shall be reimbursed by the federal government for such advance payments upon such estimates under the contract upon which such payments are made. The comptroller is hereby authorized to receive from the federal government the amounts so advanced upon such contracts, and to deposit the funds with the state treasurer to the credit of the general fund so that upon the completion of all such contracts contemplated under the acts of the federal government the state shall be reimbursed for the full amount of any and all such payments.

§ 2. This act shall take effect immediately.

State of New York, Office of the Secretary of State, ss:

I have compared the preceding with the original law on file in this office, and do hereby certify that the same is a correct transcript therefrom and of the whole of said original law.

JOHN J. LYONS,
Secretary of State.

LAWS OF NEW YORK.—By Authority.
CHAP. 281.

AN ACT to amend the insurance law, in relation to restriction of business of foreign life insurance companies.

Became a law April 21, 1921, with the approval of the Governor. Passed, three-fifths being present.

The People of the State of New York, represented in Senate and Assembly, do enact as follows:

Section 1. Section ninety-eight of chapter thirty-three of the laws of nineteen hundred and nine, entitled "An act in relation to insurance corporations, constituting chapter twenty-eight of the consolidated laws," as last amended by chapter one hundred and sixteen of the laws of nineteen hundred and sixteen, is hereby further amended to read as follows:

§ 98. Restriction on business of foreign life insurance corporations. Any domestic life insurance corporation shall in any calendar year, after the year nineteen hundred and six, expend or become liable for, including any and all amounts which any person, firm or corporation is permitted to expend on its behalf or under any agreement with it (1) for commissions or other compensation, (2) for compensation, not paid by commission, for services in obtaining new insurance exclusive of salaries paid in good faith to regular officers or employees at the home office or at branch offices, (3) for medical examinations and inspections of proposed risks, and (4) for advances or payments to agents or solicitors, exceed the aggregate (a) the loadings upon the premiums for the first year of insurance received in said calendar year (calculated on the basis of the American experience table of mortality with interest at the rate of three and one-half per centum per annum), and (b) the present values of the assumed mortality gains in the first five years of insurance on policies in force at the end of said calendar year on the basis of the premium, or instalment thereof, has been received in said calendar year, as ascertained by the select and ultimate method of valuation as provided in section ninety-six of this chapter; and (c) on policies issued and terminated in said calendar year the full gross premiums received, less the net cost of insurance for the time the insurance was in force, computed by the American experience select and ultimate table, three and one-half per centum. No such corporation shall make or incur any expense or permit any expense to be made or incurred upon its behalf or under any agreement with it, except actual investment expenses (not exceeding one-fourth of one per centum of the mean invested assets) and taxes and also except outlays exclusively in connection with real estate, in excess of the aggregate amount of the actual loadings upon premiums received in said year calculated according to the standards adopted by the company under section eighty-four of this chapter, and the present values of the assumed mortality gains hereinbefore mentioned. Provided, however, that any such corporation having less than one hundred millions of insurance in force may incur an expenditure exceeding the limits of expenditure as herein defined by an amount not greater than the following percentages of its loadings for the preceding calendar year, to wit: having at the end of such year less than twenty millions, forty per centum; having twenty millions, but less than thirty millions, thirty-seven and one-half per centum; having thirty but less than forty millions, thirty-five per centum; having forty but less than fifty millions, thirty-two and one-half per centum; having fifty but less than sixty millions, thirty per centum; having sixty but less than seventy millions, twenty-five per centum; having seventy but less than eighty millions, twenty per centum; having eighty but less than ninety millions, fifteen per centum; having ninety but less than ninety-five millions, ten per centum; having ninety-five but less than one hundred millions, five per centum. No such corporation, nor any person, firm or corporation on its behalf or under any agreement with it shall pay or allow to any agent, broker or solicitor, firm or corporation for procuring an application for life insurance, for collecting any premium or performing any other service performed in connection therewith any compensation other than that which has been determined in advance. Except as hereinbefore provided by bonus, prizes and rewards, and all increased or additional commissions or compensation of any sort based upon the volume of any new or renewal business or the aggregate of policies written or paid for, are prohibited." Nothing herein contained is to be construed as prohibiting the institution of contests or competitions among agents, and the recognition of success in such competitions, by the awarding of ribbons, medals, badges, pins, buttons or other tokens of small intrinsic value given not as compensation but as a bona fide recognition of merit. No such corporation shall pay renewal commissions on renewal premiums received upon policies issued after the year nineteen hundred and six, in excess of five per centum of the premium annually for fourteen years after the first year of insurance in the case of endowment policies providing for less than twenty annual premiums, nor in excess of seven and one-half per centum of the premium annually for the first twenty years after the first year of insurance and five per centum of the premium annually for the next ensuing five years in the case of other forms of policies; provided, that in no event shall it be equivalent to the aggregate amount so payable by a calculation approved by the superintendent of insurance and based upon mortality, interest and lapse rates, may be distributed through a period of more years, or through a period exceeding fourteen years, but not more than two-fifths of the amount shall be payable for any one year; provided further that in any agency district subject to the supervision of a local salaried representative the renewal commissions payable to agents of such district shall not exceed two-thirds of the foregoing rates annually for such agents, subject to the calculation as aforesaid; provided further that any such corporation may continue the maintenance or payment in whole or in part of any of the renewal commissions allowed to be paid as aforesaid upon the efficiency of service of the agents receiving the same, as to the amount and quality of the business renewed under his supervision; and also provided that a fee not exceeding three per centum may be paid for the collection of premiums which shall be received for any year after the fifteenth year of insurance. No such corporation shall compensate its agents, or any of them, after the first insurance year, in whole or

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[illegible] in any other state, or in any foreign country or country, dependency or province, or other place not subject to the jurisdiction of the United States, shall be guilty of a misdemeanor, and if he had been previously convicted of any crime he shall be guilty of a felony.

7. It shall be not a citizen of the United States, unless authorized by license issued as hereinafter prescribed, who shall have or carry firearms, or any dangerous or deadly weapons in any place, at any time, shall be guilty of a misdemeanor, and if he had been previously convicted of any crime he shall be guilty of a felony.

7. It shall be the duty of the police commissioner in the city of New York and of any magistrate elsewhere in this state to whom an application therefor is made by a commissioner of police of the city or by any warden, superintendent or head keeper of any state prison, penitentiary, workhouse, county jail or other institution for the detention of persons convicted of or accused of crime or offenses, or held as witnesses in criminal cases, or by any other person or persons as may be designated in such applications and who is in the regular employ in such institution of the state, or of any county in this state, upon application therefor, by any householder, merchant, storekeeper or messenger of any banking institution or express company in the state, and, provided, such police commissioner, judge or justice is satisfied of the good moral character of the applicant, and, provided, no other cause good cause exists for the denial of such application, to issue to such applicant a license to have and possess a pistol or revolver, and authorizing him to be a householder, to have such weapon in his dwelling, and (b) if a merchant, or storekeeper, to have such weapon in his place of business, and (c) if a messenger of a banking institution, or express company, to have and carry such weapon concealed while in the employ of such institution or express company.

9. In addition, it shall be lawful for the police commissioner in the city of New York or elsewhere in this state, for a judge or justice of a court of record, upon proof before him of the person applying therefor is of good moral character, that proper cause exists for the issuance thereof, to issue to such person a license to have and carry concealed a pistol or revolver without regard to ownership or place of possession such weapon, provided, however, that no such license shall be issued to any alien, or to any person not a citizen of and usually a resident in the city of New York, except by the police commissioner in the city of New York and elsewhere by a judge or justice of a court of record in this state, and provided such license shall state particular reason for the issuance thereof, and the names of the persons certifying to the good moral character of the applicant.

10. Any license issued in pursuance of the provisions of this section may be limited as to the date of expiration therefor, and may be revoked by and upon order at any time by the police commissioner or elsewhere than in the city of New York, by any judge or justice of a court of record.

11. The conviction of a licensee of a felony in any part of the state shall operate as a revocation of his license. Any license issued in pursuance of this section and not otherwise limited as to place or time of possession of such weapon, shall be effective throughout the state of New York, notwithstanding the provisions of any local law or ordinance.

12. All licenses issued pursuant to the provisions of this section shall be in such form that there shall be attached to the body of such license a coupon which shall be removed and retained by any person who shall subsequently receive the license with any weapon contemplated in such license. Any dealer or other person who sells, gives, or otherwise provides a weapon to any person never possessing a firearm except upon the presentation, removal and retention of such coupon, shall be guilty of a misdemeanor.

13. This act shall not apply to the regular and ordinary transportation of firearms as merchandise, nor to sheriffs, policemen, or to other duly appointed peace officers, nor to duly authorized military or civil organizations when parading, nor to the members thereof when going to and from the place of meeting of any of the respective organizations.

§ 2. This act shall take effect immediately.

State of New York, Office of the Secretary of State, ss:

I have compared the preceding with the original law on file in this office, and do hereby certify that the same is a correct transcript therefrom and of the whole of said original law.

JOHN J. LYONS,
Secretary of State.

LAWS OF NEW YORK.—By Authority.
CHAP. 298.

AN ACT to amend the penal law, in relation to discrimination in leasing apartments.

Became a law April 21, 1921, with the approval of the Governor. Passed, three-fifths being present.

The People of the State of New York, represented in Senate and Assembly, do enact as follows:

Section 1. Chapter eighty-eight of the laws of nineteen hundred and nine, entitled "An act providing for the punishment of crime, constituting chapter forty of the consolidated laws," is hereby amended by inserting therein a new section, to be section twenty hundred and forty-one, to read as follows:

§ 2041. Discrimination against children in dwelling houses. Any person, firm or corporation in any city owning or having in charge any apartment house, tenement house or other building used for dwelling purposes who shall refuse to rent any or part of any such building to any person having children, or who shall state that such person or family has or have a child or children shall be guilty of a misdemeanor and on conviction thereof shall be punished by a fine of not less than fifty nor more than one hundred dollars for each offense.

§ 2. This act shall take effect immediately.

State of New York, Office of the Secretary of State, ss:

I have compared the preceding with the original law on file in this office, and do hereby certify that the same is a correct transcript therefrom and of the whole of said original law.

JOHN J. LYONS,
Secretary of State.

LAWS OF NEW YORK.—By Authority.
CHAP. 299.

AN ACT to amend the civil practice act, in relation to the omission, in records on appeal, of matters not deemed necessary to the proper determination of such appeals.

Became a law April 21, 1921, with the approval of the Governor. Passed, three-fifths being present.

The People of the State of New York, represented in Senate and Assembly, do enact as follows:

Section 1. Section six hundred and sixteen of the civil practice act is hereby amended to read as follows:

§ 616. Record on appeal. An appeal to the appellate division from a final judgment of the supreme court must be heard upon a certified copy of the notice of appeal, the judgment roll, and a record, or case or notice of exceptions, if any, filed as prescribed by law, after the entry of the judgment, and either before or after the appeal is taken, or a copy of the order, if any, denying a motion for a new trial, which the court would have jurisdiction to review on such appeal. An appeal to the appellate division from an interlocutory judgment or order of the supreme court must be heard upon a certified copy of the notice of appeal and of the papers used before the court, judge or justice, upon the hearing of the application for judgment, or motion, as the case requires. Unless the appellate division shall in a special case otherwise direct, before an appeal shall be placed upon the calendar, the appellant shall file with the clerk of the appellate division the case and exceptions or the other papers upon which the appeal shall be heard, printed as required by law. In case the appeal is from a judgment, the printed case and exceptions must be corrected filed by the justice or referee before whom the case was tried. The rules may provide for the omission, in records upon appeals, of matters not deemed necessary to the proper determination of such appeals; provided, however, that such rules shall not be effective until the court of appeals shall have adopted similar rules providing for the omission of the same matters in records upon appeals to such court, and the court of appeals is hereby authorized to adopt such similar rules.

§ 2. This act shall take effect October first, nineteen hundred and twenty-one.

State of New York, Office of the Secretary of State, ss:

I have compared the preceding with the original law on file in this office, and do hereby certify that the same is a correct transcript therefrom and of the whole of said original law.

JOHN J. LYONS,
Secretary of State.

LAWS OF NEW YORK.—By Authority.
CHAP. 300.

AN ACT to provide for a department of assessments and taxation in and for the second and third class cities.

Became a law April 21, 1921, with the approval of the Governor. Passed, three-fifths being present.

The People of the State of New York, represented in Senate and Assembly, do enact as follows:

Section 1. Abolishment of the office of assessor and creation of a department of assessment and taxation. The legislative body of each second and third class city, which has not by law abolished the office of assessor, shall create a department of assessment and taxation, is hereby authorized and empowered by ordinance to abolish the office of assessor or assessors of such city, and in cities when such board is not required by charter to be composed of members of the legislative body of the city, and in its place to create, establish and maintain a department of assessment and taxation. Such ordinance shall become effective only after the expiration of the term of office of all assessors, then holding office. In cities where the terms of office of assessors do not expire at the same time, no assessors shall be chosen to succeed those assessors whose terms of office expire first after the adoption of such ordinance, but the remaining assessors shall continue to act as a board of assessors until such ordinance becomes effective. The commissioner of assessment and taxation shall be the head of such department. He shall be appointed by the same official or body who or which by charter is now authorized to appoint the heads of city departments, and may be removed by the same authority for misconduct or misfeasance in office. The commissioner of assessment and taxation may appoint and at pleasure remove the deputy commissioner of assessment and taxation, deputy assessors, assistants and subordinates as shall be prescribed by the city fiscal estimate and apportionment or other body which is by charter authorized to designate the number of employes. The deputy commissioner of assessment and taxation, if there shall be in the case of the absence or disability of the commissioner or of a vacancy in the office of commissioner, shall perform the duties of the office until the commissioner returns, his disability ceases or the vacancy is filled. The salaries of the commissioner of taxation and assessment, deputy commissioner and all subordinates shall be fixed in such manner as the city fiscal estimate and apportionment and in [illegible]

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