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Soil Systems, Inc.

175 WATER STREET HISTORY

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Soil and Foundation Consulting
Archaeological & Ecological Surveys
Environmental Consulting
Land Treatment Evaluations
Construction Quality Control
Chemical Analysis



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Chemical Analysis

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August 21, 1981

Mr. Robert F. Fox, Jr.
Fox & Fowle, Architects
192 Lexington Avenue
New York, New York 10016

Subject: 175 Water Street History
Our Project Number 476-10082

Dear Mr. Fox:

Attached please find the above referenced report, which has been prepared as part of the assessment of archaeological resources present at this location.

Our findings show that this area was filled between 1737 and 1776 and that at least several of the lots contained pre-Revolutionary War buildings. Although the modern widening of Water Street truncated these lots, part of them has survived. The partitioning of the block has remained remarkably stable over time, and the historical land uses have been documented for each lot at ten-year intervals from 1800 to the present.

We have enjoyed preparing this study. If SSI can be of service to you in the future, please do not hesitate to contact us.

Sincerely,

SOIL SYSTEMS, INC.

Amy Friedlander
Amy Friedlander, Ph.D.
Principal Investigator/Historian

AF/jbl

175 WATER STREET HISTORY

Prepared by:
Soil Systems, Inc.
476-10082

August 1981

Amy Friedlander, Ph.D.
Principal Investigator

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Introduction

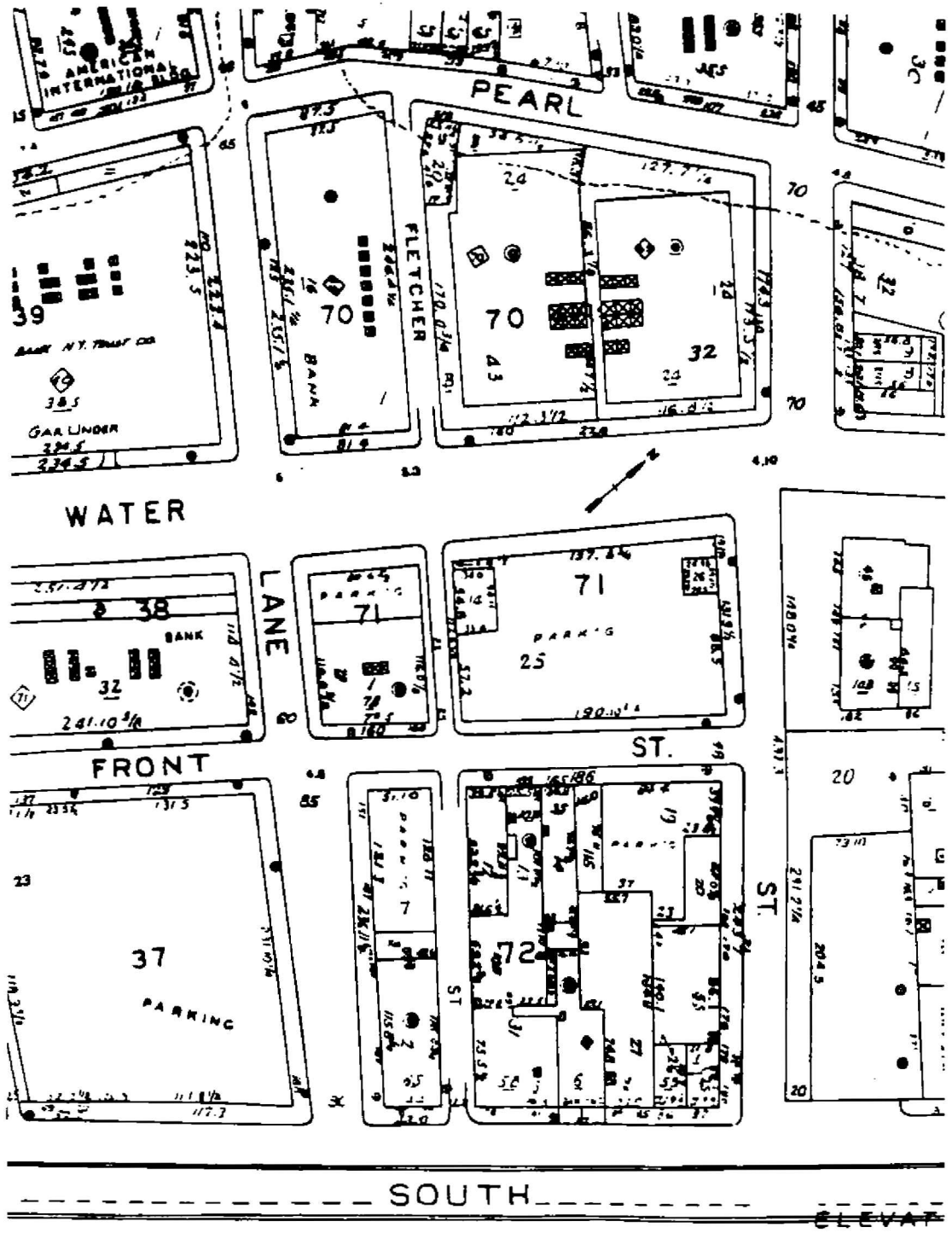
This project studied historical documents in order to ascertain the archaeological potential at 175 Water Street in New York City and to discover the most sensitive areas. For purposes of this study, the project area has been defined as the area bounded by Water Street, John Street (formerly Burling Slip), Fletcher Street, and Front Street (Figure 1). This area represents Lots 14 through 36 on Block 71, as designated by the City of New York. The historic lots are no longer visibly in evidence, and the entire site presently consists of a parking lot. Data was collected between July 22, 1981 and August 7, 1981 in New York City. Repositories of documents, maps, and rare publications that were visited included the Municipal Archives, Hall of Records, Buildings Department, Topographical Bureau, Probate Court, New York Historical Society, and the New York Public Library.

Research Design and Methods

Early in the research, it was determined that the project area was located on fill. Consequently, the research design posited two general objectives. The first was to date the fill and ascertain possible sources for it. The second was to compile information on the sequence and character of structures on the site. In order to date the process of filling the project area, water lot grants for the project area, and for the block immediately east (Block 72) were examined along with deeds for Block 71 and the block immediately west (Block 70) and several historic maps. Wills of early grantees were also located. The sequence and function of structures on the block were established through extensive use of deeds and tax records. All known deeds prior to 1800 were examined since these related to the question of the fill as well as to the timing of development on the filled lot. Beginning in 1800, deeds were sampled at 20-year intervals. Tax records were sampled at 10-year intervals, beginning in 1810, since consistent tax records for New York City are available from 1808 to 1965-66. These records, also known as ward books down to 1896, indicate occupancy as well as ownership although this information is not always complete. In order to improve our understanding of the sequence of occupancy over time, we cross-checked information from the tax records with New York City directories, which were, therefore, also sampled at 10-year intervals.

Wills of early owners were also consulted for information on the function of early structures and materials used in their construction, since precise information of this nature is not available from tax records until 1860. Data abstracted from the directories was also useful in this regard. Several tax lists dating from the period prior to 1800 have also survived. These four lists, 1789, 1791, 1794, and 1795, were also examined.

Detailed data of this type, although essential for formulating archaeological recommendations, is tedious to recite in the text of a report such as this. Therefore, full data on the lots from 1810 to the present has been presented as a series of appendices and the text consists of several summary comments. The following report consists of a discussion of the process and dating of the land fill and a summary of the development of the lots from 1800 to the present.



NO SCALE AVAILABLE



175 WATER STREET
 HISTORY
 PROJECT NUMBER 476 - 10082

SOURCE :
 SANBORN INSURANCE
 COMPANY, INC. 1980 -
 81 : PLATE 4 , PAGE 1

FIG. 1
 PROJECT AREA
 AND VICINITY

The Early Development of Block 71, 1736-1800

According to maps compiled and collated by I. N. P. Stokes, fill in the vicinity of Block 71 took place between 1730 and 1766-67. The area immediately west of the study area was filled between 1660 and 1730 (Stokes 1895-1928:III:Plate 174). In the seventeenth century, the area that became known as Block 70 (i.e. the block immediately west of the study area) was part of a larger tract owned by Laurens Cornelissen vander Wel. In a Ground-brief dated September 7, 1641, "a certain parcel of land lying by Smit's [or Smith's] Valley on the Island of Manhattans where on the east it bounds on the lands of Cornelius Van Tienhoven and west on the Highway running betwixt the said piece of land and Hendrick Snyder's palisades, . . . with the express condition that the said Laurens Cornelissen shall repair the road leading from the farm of Cornelius van Tienhoven to this beach fit for the use of wagons . . ." (as quoted in *Ibid.*:VI:85-86). The road described in this conveyance became Maiden Lane (*Ibid.*), and early riverside structures in the area were known as Smith's Fly, subsequently named Queen's Street and finally Pearl Street. Laurens Cornelissen vander Wel built one house on his farm but failed to improve the remainder. Consequently, the unimproved area was re-granted in 1646 to Sander Leendertsen (*Ibid.*).

Public authority for systematic fill dates from the Dongan Charter of April 27, 1686. This charter granted the City the rights to "all the waste, vacant, unpatented and unappropriated lands lying and being within the City of New York and on Manhattan Island . . . extending and reaching to the low water mark" (Childs 1861:5, as quoted in Harris 1980:6). Systematic filling of Block 70 took place under this aegis, and grants of land to the low water mark on this block were made in three tracts on September 7, 1692. The easternmost portion went to Thomas Clark. The center portion went to Brandt Schuyler, and the westernmost portion went to Richard Jones (General Statement of Early Title, Deed Book, Block 70, Index of Title prior to 1911). These grants extended "two hundred and twenty-six feet or to low water mark" from Smith's Fly, which had become known as Queen's Street by 1702 (Gerritje Drayer to Margaret Van Schaick, 4 May 1702, Liber 25, page 91). These three grants were subsequently subdivided and developed by their original owners, and Fletcher Street was extended eastward between the grants belonging to Richard Jones and Brandt Schuyler. Abraham De Peyster in partnership with Robert Lurting, a merchant who lived in New York City, acquired much of Jones' grant, which they partitioned and leased. According to a deed dated 24 February 1719 and recorded 30 August 1720, Lurting sold DePeyster his share of four "messuages or dwelling houses" located between Counties Slip and Fletcher Street, bordering on the East River, which were then occupied by Isaac Garman, John Elsworth, Garrett Rose, and James Busey (Robert Lurting to Abraham DePeyster, 30 August 1720, Liber 30, Page 105).

Subsequent to the Dongan Charter, several city ordinances regulated the granting and filling of water lots. In 1691, purchasers were directed to "fill up the front of said land with one entire house which shall be two full stories high above the ground" (as quoted in Peterson and Edwards 1917:85). Further instructions dictated that the side facing the street should be constructed of brick or stone (*Ibid.*). In 1692, holders of adjacent upland lands were given priority purchasing the water lots adjacent to their pro-

perties. The wharves to be constructed were to be 30 feet wide and the outer part was to be laid to the low water mark (Ibid.). In August 1692, several petitioners were granted permission to obtain dirt for filling in their lots by leveling that part of "the hill by Mr. Beekmans" that belonged to the City (Ibid.). The wharves that were constructed pursuant to the stipulations of the late seventeenth century grants in the vicinity of the project area became known as Queen's Street Wharf and then Water Street.

Where the terms of water grants made under the Dongan Charter concerned the filling of land to the low water mark, grants made under the Montgomerie Charter of 1731 extended the landfill 400 feet below the low water mark (Harris 1980:6). After 1734, obligations encumbent upon purchasers of water lot grants were listed in the document. The first requirement was constructing a bulkhead or dock, which typically extended from existing streets. Following construction of the dock, the grantee was to fill in the area between high water mark and the new dock (Harris 1980:12-13). Grants of water lots in the project area required holders to extend Water Street to 45 feet at their own expense from its width of 30 feet. At the outward part of their 200 foot grants, they were required to construct a wharf or street, which would be 40 feet wide. Finally, the De Peysers were instructed to extend Fletcher Street the length of their lot (Stokes IV:548; Grants of Land under Water B:303-309).

One source of fill material was dirt carried in from grading operations elsewhere. Other sources include domestic and commercial discard and "abandoned boats either in situ or deposited explicitly for the purpose of making land" (Harris 1980:9). The earliest recorded find of such a vessel was in 1786, when a committee of the Common Council repaired a partially submerged vessel at Beekman's Slip (Ibid.:9-10), which was the next slip north of Burling Slip.

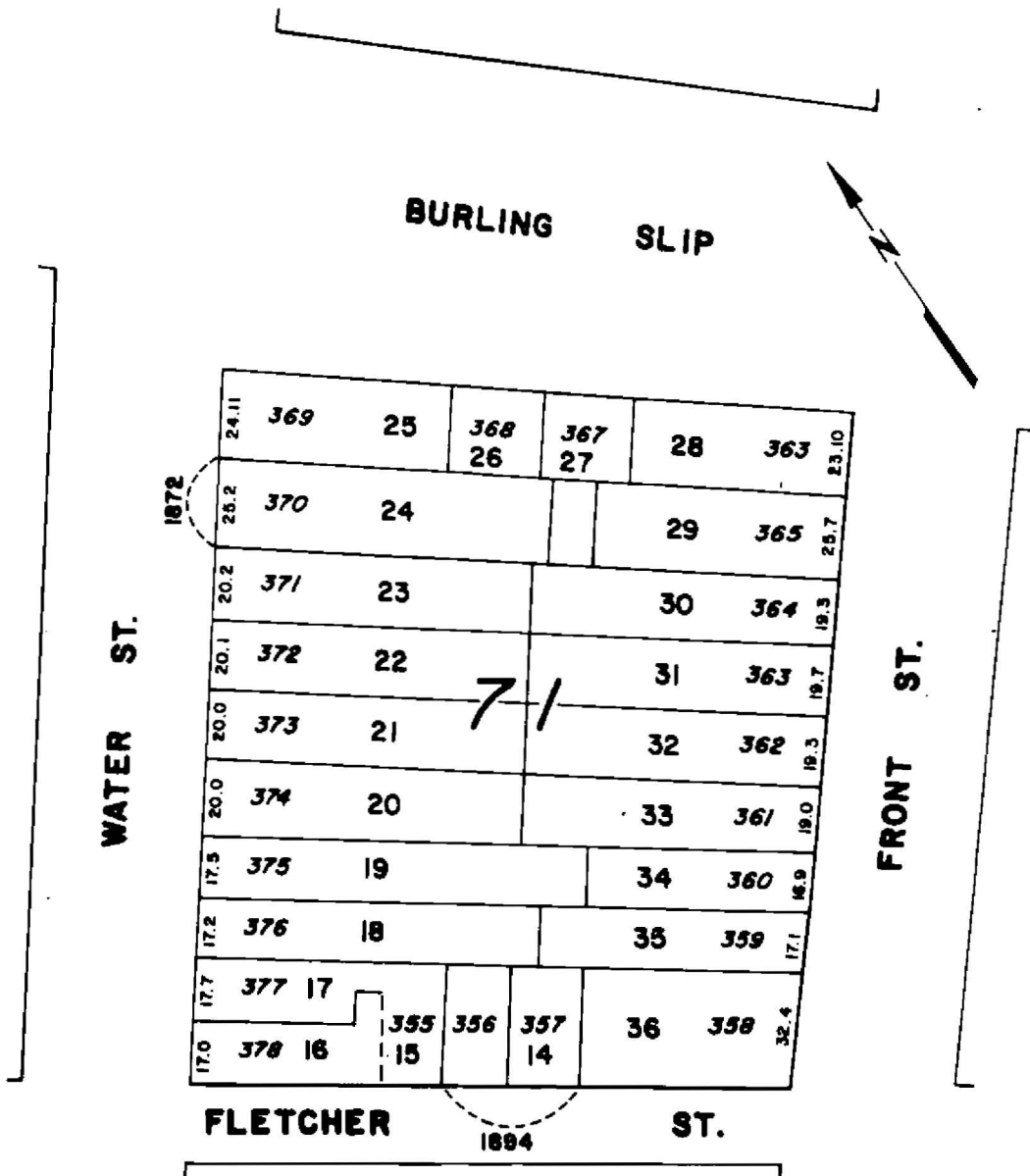
Most owners of the shore properties were eager to acquire the water lots in front of their holdings, hoping to build docks and ferry landings, but one analysis of the pattern of water lot grants shows "palpable discrimination in awarding lands", by awarding the city's magistrates preferential treatment in the acquisition of these rights (Peterson and Edwards 1917:150). Despite this contention, the grantees of water lots between Fletcher Street, which was extended in 1736, and Burling Slip, from Water Street 200 feet eastward to what became Front Street, consisted largely of property holders on the block immediately westward (i.e. Block 70). On April 15, 1736, Philip Schuyler was granted water lots between Counties Key Slip and Fletcher Street, extending 200 feet into the East River; he had justified his request on the basis of owning most of the property immediately adjacent to this area (Stokes III:547). Nine grants were made for water lots in the project area between 1737 and 1749. In 1737, water lot number one was granted to Abraham De Peyster and Peter De Peyster, fronting "Queens Street Wharf now Water Street" and bordering to the west on Fletcher Street, to the east on water lot number two, and to the south on the East River (Grants of Land under Water B:303-309). The second water lot was granted to James Alexander and Archibald Kennedy (Ibid.:310-316). The third was granted to John Tiebout (Ibid.:317-322), and the fourth went to Henry Rycke (Ibid.:323-328). Water lot five was granted to Edward Burling (Ibid.:329-334), and water lot six went to Elizabeth Schuyler (Ibid.:334-339). Water lot seven was granted to

Wynant Van Zandt (Ibid.:340-345) and the eighth grant was given to Peter Bayard (Ibid.:349-352). The City retained control of water lot nine until March 1749, when it was granted to David Provost in a 99-year lease (Ibid.:401-407).

The De Peysters were already land speculators in this area when they acquired this water lot. Tiebout was a turner, Rycke a blacksmith, and Van Zandt a turner in 1737, although a Wynant Van Zandt who died between 1753 and 1757 identified himself as "of the City of New York Blockmaker" (Record of Wills 20:465). All three of these artisans owned "tenements" on Water Street across from their grants, as did Elizabeth Schuyler, Edward Burling, and Peter Bayard. Burling and Bayard were both merchants, although Bayard lived in Essex County, New Jersey with extensive property in New Jersey and New York (Ibid. 15:34). The interests that were involved in the earliest development of the block were, therefore, both large and small in scale, representing the city's merchants, speculators, and artisans.

Except for water lots one and two, these lots all extended approximately 20 feet along Water Street. Water lot number one extended approximately 35 feet along Water Street (35 feet 7/8 inch), and water lot two extended 34 feet along Water Street. Comparison of these dimensions with a plat of the block drawn from the tax returns between 1870 and 1896, which shows the dimensions of the lots, indicates that water lot number nine was probably not developed (Figure 2). Since Fletcher Street was in place in 1736, water lots have been matched with the nineteenth century lots by assuming that the corner of Fletcher and Water Streets is a fixed point. Water lot one corresponds to lots 14 through 17 and lot 36, since these lots represent an extension of approximately 35 feet along Water Street. Water lot two corresponds to lots 18, 19, 34, and 35, which also collectively extend slightly more than 34 feet along Water Street. Water lots three, four, five, and six correspond to lots 20 and 33, 21 and 32, 22 and 31, and 23 and 30, all of which have approximately 20-foot frontages along Water Street. Water lot seven was to have 24-foot extension along Water Street, which corresponds to lots 24 and 29, and water lot eight was also to have approximately a 24-foot frontage (24 feet 9 1/8 inches) on Water Street, which also conforms roughly to the frontage indicated for lots 25 through 28. Water lot nine, therefore, extended into what was then Burling Slip. Leased for 99 years to David Provost in 1749, who had also acquired water lot eight from Bayard's widow in 1745 (Augustus Van Courtlandt to Jacob Brewington, 14 September 1764, Liber 37, pages 50-54), Provost conveyed both eight and nine to his daughter Helena, who had married Jacob Brewington. At the time of this transaction, 1762, both water lots were still under water, although water lot seven had been extended by Wynant Van Zandt "in his Life Time" below "Low Water Mark and Improved" (David Provost to Jacob Brewington, 8 September 1764, Liber 37, pages 40-46). Some improvement had evidently taken place on water lot eight as well, since further in the deed, the description of water lot nine cites its western boundary as "Water Lot No. 8 and the Wharf and Storehouse thereon Built Belonging to the said David Provost" (Ibid.).

Brewington obtained complete rights to the property with the assent of his wife and then went bankrupt. When his property was sold to cover his debts, the following parcel, corresponding approximately to Lots 26 and 27 was sold to Elias Nexin:



175 WATER STREET
 HISTORY
 PROJECT NUMBER 476-10082

SOURCE:
 MAPS, SECOND
 WARD, 1870 - 1876.

FIG. 2
 BLOCK 71,
 LOTS 14 - 36

All those two certain Lots situate lying and being in the East Ward of the City of New York being parts of a certayn Water Lot . . . distinguished by the number Eight the said two Lots being Bounded as follows to wit. Easterly in Front on the Street or wharf on the west side of Burling Slip Westerly in the rear by a Lot of Ground belonging to Wynant Van Zandt Southerly and Northerly by other parts of the said Lot number Eight still belonging to the said Jacob Brewington . . . (Marinies Willett to Elias Nexin 26 July 1788, Liber 45, Page 146).

The wharf mentioned in this deed very likely extended along the former water lot nine and is presently under John Street.

This information implies that filling the block began at the center of the block and spread outward toward Burling Slip and the extension of Fletcher Street. David Grim's map of 1742-1744 (Figure 3) and F. Maerschallck's map of 1755 (Figure 4) indicate that development along the eastern side of Water Street had begun in 1742 and that it concentrated in the center of the block. In Grim's map, moreover, Burling Slip is distinctly wider than it appears on the later map. By 1755, according to Maerschallck's map, wharves had been extended along all sides of the project area, although the 1762 transaction between Provost and Brewington suggests that the land under the wharf bordering Burling Slip, or Lyons Slip as it is designated on this map, may have been visible only at low tide.

Granting water lots for the block bounded presently by Fletcher, Front, South, and John Streets (i.e. Block 72) began in 1773, which indicates that the shoreline as far as east as what is now Front Street was in place by that time. The earliest of these grants, that belonging to William Lupton, a merchant, was again in the center part of the block. Lupton had already acquired property across from his water lot grant, which was adjacent to a grant subsequently made to Wynant Van Zandt for a water lot "opposite to a certain lot belonging to him the said Wynant Van Zandt fronting the Street or Wharf commonly called Dock Street Wharf the said Street or Wharf commonly called Dock Street Wharf lying between the said lot and the Water Lot hereby to be Granted" (Grants of Land under Water D:628-31). Since the Van Zandts had not partitioned their property north of the Van Zandt property on Block 71, Lupton had apparently acquired the lot, or part of the lot, immediately south of Van Zandt's lot, that is, all or part of the former water lot six. According to the information contained in the 1773 grant, Lupton's lot on Block 71 was unimproved.

In 1774, Corneilia De Peyster sold all of the former water lot number one to Jacobus Lefferts, who subsequently obtained another water lot immediately east of this filled lot in 1785 (i.e. on Block 72). At the time of his acquisition of the water lot east of what became Front Street, the water lot grant was described as being "opposite a certain lot of ground belonging to him the said Jacobus Lefferts and purchased from Corneilia De Peyster widow of Pierre De Peyster fronting a street or wharf commonly called Dock Street Wharf" (Grants of Land under Water D:601). The property on Block 71 was, therefore, apparently unimproved.

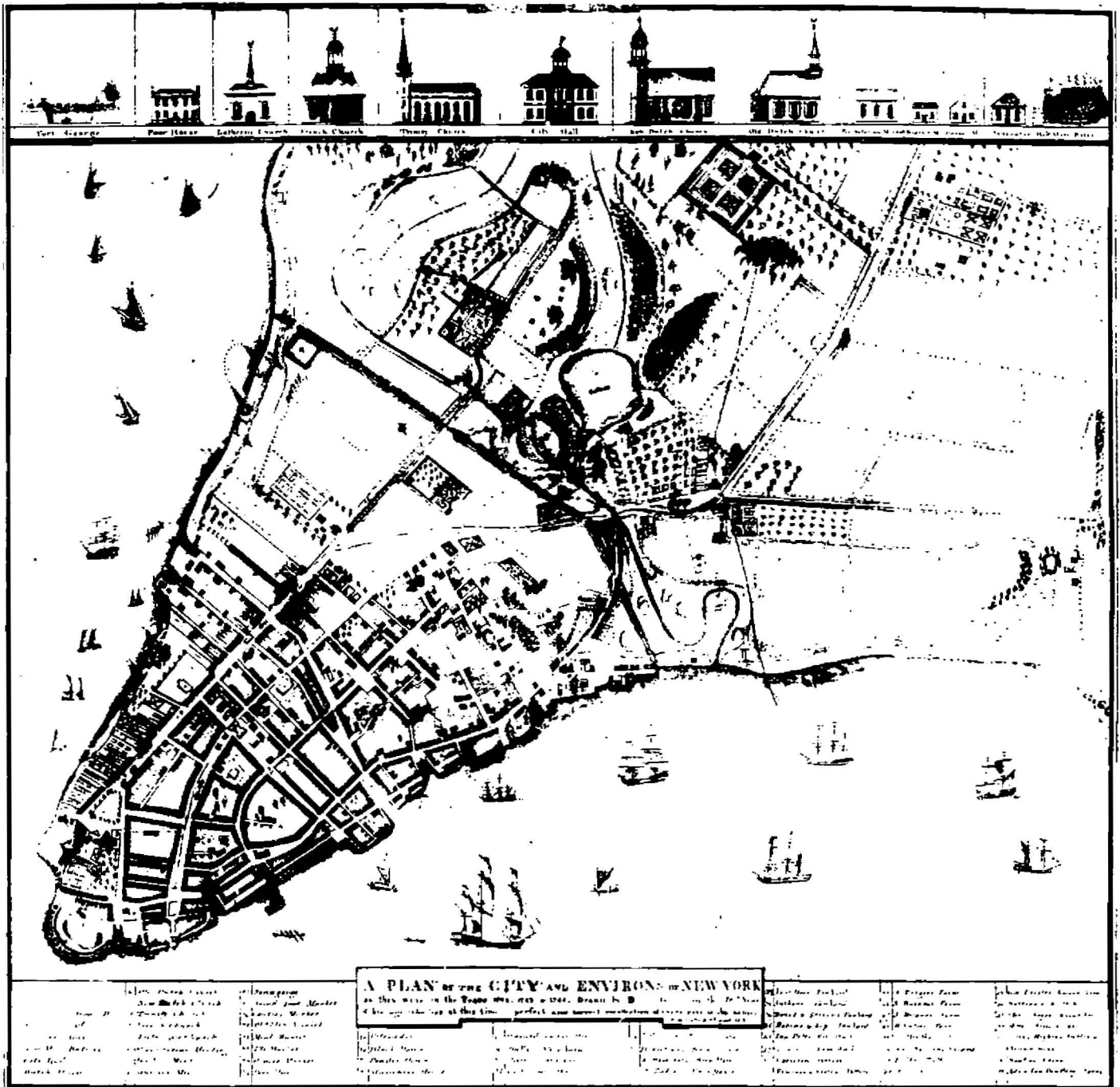


FIG. 3

NEW YORK CITY,
1742 - 1744



175 WATER STREET
HISTORY
PROJECT NUMBER 476 - 10082



FIG. 4

NEW YORK CITY,
1755



175 WATER STREET
HISTORY
PROJECT NUMBER 476 - 10082

Mary Tanner directed her executors to sell her real estate. Pursuant to these instructions, John Tanner, Anthony Tiebout and Thomas Vardill sold Andrew Van Tuyl, a merchant of the city, "all that certain messuage or dwelling house and lot of Ground . . . bounded . . . In front by Water Street on the South east side by a Lot of Ground belonging to Teunis Tiebout on the North in the area by the House of the Widow Riker and on the Southwest side by the House of Peter Bogert" (Anthony Tiebout, Thomas Vardill, and John Tanner to Andrew Van Tuyl, 18 July 1785, Liber 43, page 22). The property extended about 20 feet along Water Street and corresponds approximately to Lot 20. Lot 19, therefore, belonged to Peter Bogert; Lot 33 belonged to Teunis Tiebout, and Lot 20 belonged to the widow of Henry Riker (also spelled Rycke).

Bogert was a blacksmith and his lot on Block 71 evidently extended the full width of the block. His water lot grant of March 21, 1779 for property east of Front Street described the water lot as "opposite to a Certain Dwelling House & Lot of Ground belonging to him the said Peter Bogert (fronting the street or Wharf Commonly called Dock Street Wharf) lying between the Said Dwelling House & Lot of Ground and the Water Lot hereby to be Granted" (Grants of Land under Water D:538). He very probably had acquired all of water lot two encompassing the Lots 18, 19, 35, and 34, although documentation for the partitioning of water lot two has not fully been discovered.

By 1792, the Riker property (water lot four) had been partitioned. In a conveyance dated 31 October 1792, John Riker, an heir of Henry Riker who had obtained the original water lot grant in 1737, conveyed to James and Gilbert Woodhull a portion of the original water lot number four "bounded southeasterly by Front Street Northwesterly in the rear by Ground released and conveyed by the said John Riker and James Riker, deceased, to George Fox [i.e. Lot 21] Southwesterly by the Lot of Tunis Tiebout and Northeasterly by the Lot of Elisabeth Funk" (John Riker, Mary Riker to James Woodhull and Gilbert Woodhull, 31 October 1792). The transaction included a lot and a "certain Messuage or dwelling house" (Ibid.). Since the northern half of the original grant, which has already been sold to George Fox, was described merely as "Ground", the house mentioned in the description of Mary Tanner's property as belonging to the Widow Riker may well have been the same house conveyed to the Woodhulls and therefore bordered on Front Street. A water lot grant for property east of Front Street, dated 21 March 1775, in fact, describes the water lot as being located "opposite to a Certain Dwelling House & lot of ground which belonged to Henry Riker the father of the Grantees above named at the Time of his Decease, fronting the Street or Wharf Commonly Called Dock Street Wharf, the said Dock Street Wharf lying between the said Dwelling house & the Water Lot hereby to be Granted" (Grants of Land under Water D:473-474). The New York City Directory of 1792 lists James Woodhull and Gilbert Woodhull, grocers, at 27 Front Street (New York City 1792:172).

Thomas Vardill acquired all of water lot number five from the heirs of James Burling, the son of the original grantee, in 1756 (Thomas Vardill and Susannah Vardill to Daniel McCormick, 18 May 1785, Liber 42, page 403). A mariner, Vardill obtained rights to a water lot east of Front Street in 1774, which was located "opposite to a Certain Dwelling house belonging to him the said

Thomas Vardill" (Grants of Land under Water D:447-451). In May of 1785, Vardill sold the entire property on Block 71 to Daniel McCormick, a merchant in the city (Vardill and Vardill to McCormick, 18 May 1785). This transaction, which predates the partitioning of the Riker property, indicates that the southern boundary of the property bordered on land owned by the Widow Riker and that the northern boundary bordered on land owned by William Lupton. This confirms the argument presented earlier, which inferred that William Lupton had acquired all or part of the former water lot six. According to this 1785 transaction, Lupton held all of the former water lot.

McCormick then sold the tract (water lot five) to John Thompson, another New York merchant on 28 February 1788 (Daniel McCormick to John Thompson, 28 February 1788, Liber 44, page 512). Thompson immediately partitioned the property, selling the portion fronting on Front Street to Elizabeth Funck, which contained a "Message or Tenement" (John Thompson to Elizabeth Funck, 28 February 1788, Liber 44, Page 514). He retained control of the portion that bordered Water Street. The Widow Funck's property corresponds to Lot 31.

In 1789, William Lupton, a blacksmith, was assessed \$500 for a wharf he owned on Front Street. This is probably his water lot on Block 72. He was also assessed \$200 and \$400 for two other properties on Front Street and another \$500 for a "store" on Front Street located between properties owned by Wynant Van Zandt and the Widow Funk. Since this pattern conforms to the pattern of ownership deduced from the land records, this last property, the store valued at \$500, was probably situated on Block 71 at approximately Lot 30 (Tax Records, 1789). The store was apparently built between 1773 and 1789. Lupton evidently rented all or a portion of the structure out, since David Mumford is listed as residing there (Ibid.).

The sequence of names of owners of properties along this part of Water Street, from Fletcher Street to Burling Slip, conforms to the sequence known from deeds and water lot grants. Jacob Brewerton (or Brewington) owned a store, assessed at \$1000, in which Snowden and Swartworth leased space. Adjacent to Brewerton's store (heading southward toward Fletcher Street from Burling Slip) was Wynant Van Zandt's store, assessed at \$900, and in which the firm of Gelson and Saltonstall leased space. Then came William Lupton's property, described above, and then the Widow Funk's house. She apparently rented a room to John Carpenter. John Riker owned the next property, which he leased to Evert Duycinck. Thomas Tiebout owned the next property, which was rented to Timothy Crowley, and Andrew Van Tuyl owned two stores on the next property. Luke Owen rented one of these. John Ireland, whose name does not appear in the land records, owned the next lot or lots and Jacobus Lefferts owned the next property, which was leased to James Gandy and George Canton and James McGavey (Tax Records, 1789). The block along Front Street was, therefore, well-developed by 1789. The remaining block and lot data has been included as Appendices I through XXIII.

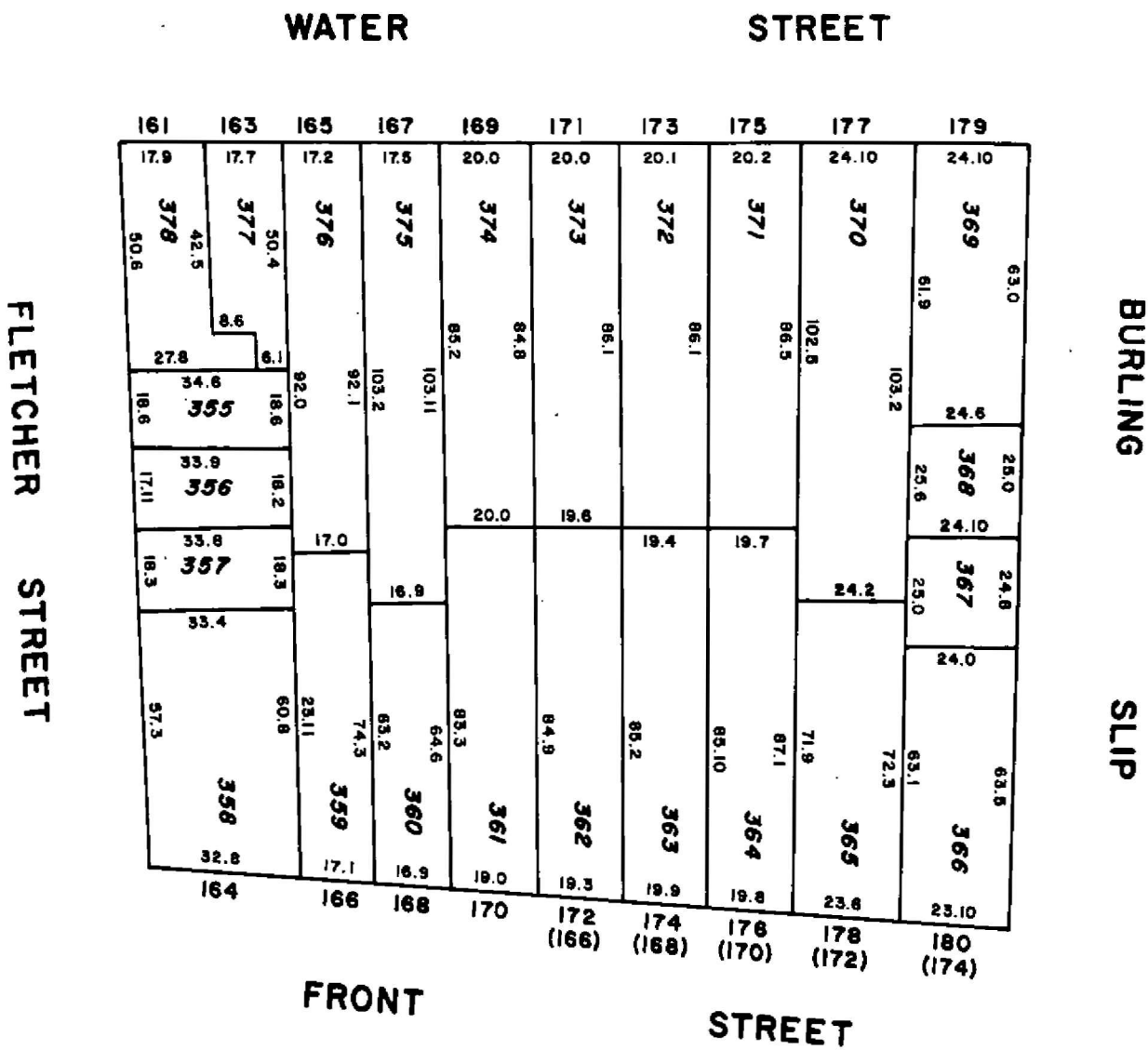
Land Use Patterns, 1800-Present

The facility with which early deeds and water lot grants have been linked with modern lot designations implies a high degree of stability in the partitions within the project area. The earliest plat surveyed of the block was that done in 1845 by Joseph F. Bridges, City Surveyor (Figure 5). Very few changes in the division of real estate have been discovered between 1790 and 1850. Those that have been discerned mainly involve lots along Burling Slip and Fletcher Street and at the corners of the block. There may have been a dwelling at 16 Fletcher Street, which was subsequently incorporated into 161 Water Street by 1850. In the late eighteenth century, there were ten lots fronting Water Street; 162 Water Street, located at the corner of Front and Fletcher Streets, was incorporated into 164 Water Street after 1840. There may also have been a lot at 16 Burling Slip that was incorporated into 179 Water Street after 1840.

In 1860, the tax lists include the dimensions of the lots and structures on these lots. Figure 6, taken from an insurance map dated 1867, indicates that the dimensions of the lots were essentially unchanged from the 1845 survey, although greater detail, including the height of the buildings and one special function (the fire house on Burling Slip), is indicated. Among the changes are the lot at 178 Front Street, which was extended to the length of 176 Front Street, and 165 Water Street, which was extended to the length of 167 Water Street. A later nineteenth century plat, which conforms to the 1867 divisions and also shows subsequent consolidations, has already been presented (Figure 2).

From its earliest development in the late eighteenth century, this block was predominantly commercial. The owners of property listed in the tax lists of 1789 and 1791 generally leased all or part of their property, and even Elizabeth Funck, who acquired a "dwelling house", kept a boarder. This initial, commercial orientation is not unexpected, considering the type of interest that was motivated to acquire water lot grants. The speculators, merchants, and artisans who obtained rights in the project area anticipated growth in New York's commerce and the subsequent development of the city's port in this area was both a consequence and a cause of the concentration of commercial interests in the vicinity. By 1810, South Street, one block east of the project area, had been completed, and mercantile activity flourished in this area (McKay 1969:6-7).

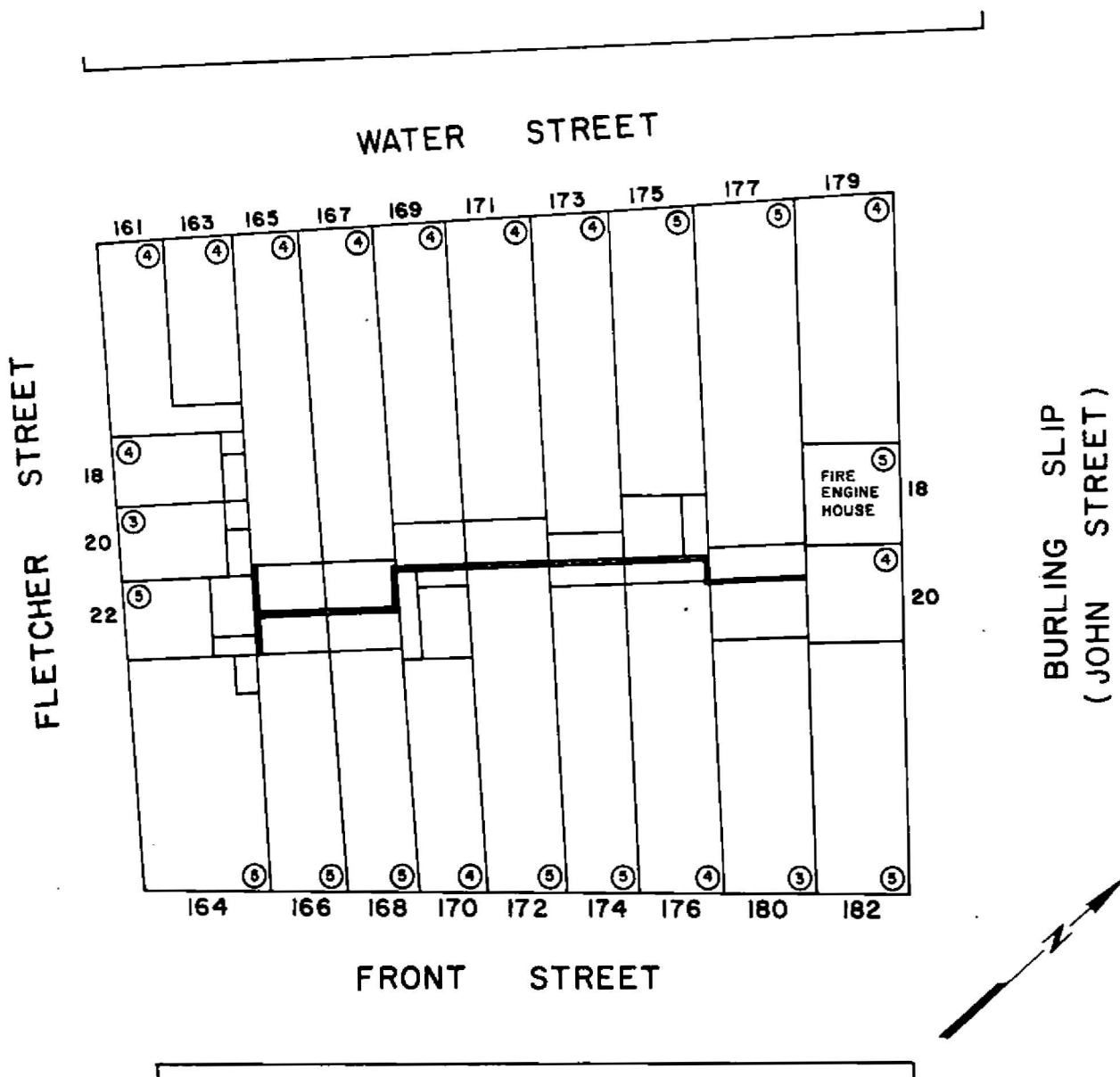
Occupations ancillary to this industry (ship chandler, merchant) can be associated with the development of the project area (Table 1). Equally characteristic of the study area and vicinity, however, was a series of skilled trades (hatter, cooper, furrier) and support enterprises (tavern, grocery, paint store, crockery store, glove and leather store, china and glass store) that met the more generalized needs of the population that clustered in this area or that might purchase imported items. The block that separated the study area from the waterfront thus separated enterprises concerned with shipping and importing from those more directed toward retailing. The skilled trades tended to group such that at different times in the first half of the nineteenth century, several hatters and then furriers massed on this block.



175 WATER STREET
HISTORY
PROJECT NUMBER 476-10082

SOURCE:
MAPS, SECOND
WARD 1845-58:
PLATE 13

FIG. 5
PROJECT AREA,
1845



— BACK LOT LINES
○ BUILDING HEIGHTS

FIG. 6



175 WATER STREET
HISTORY
PROJECT NUMBER 476-10082

SOURCE:
FERRIS AND BROWN
1867: PLATE 5

PROJECT AREA,
1867

TABLE 1: DISTRIBUTION OF OCCUPATIONS, 1810-1860

Lot	Street Address	1810	1820	1830	1840	1850	1860	Appendix
14	22 Fletcher	N/A	N/A	N/A	N/A	N/A	N/A	I
	20 Fletcher	Tavern	N/A	Tavern	N/A	N/A	N/A	I
15	18 Fletcher	Broker Residence	Accountant Residence	Residence	Cooper	Cooper	N/A	II
16	161 Water	Tobacco Dealer	Brushmaker	Brushmaker	N/A	N/A	N/A	IV
	16 Fletcher	Residence	Residence	Residence				III
17	163 Water	N/A	Sign Painter	Brushmaker	Math Instruments	N/A	N/A	IV
18	165 Water	Merchant	Glove & Leather Store	Glove & Leather Store	Vacant	N/A	N/A	V
19	167 Water	N/A	N/A	Painter	Vacant	N/A	N/A	VI
20	169 Water	Merchant	Brushmaker	Silverplater	Furrier	Furrier	N/A	VII
21	171 Water	Merchant	Merchant	Merchant	N/A	N/A	N/A	VIII
22	173 Water	Brush & Bellows Maker	Glass and China Store	N/A	Commission Merchant	N/A	N/A	IX
23	175 Water	Merchant	N/A	N/A	N/A	Furrier	N/A	X
24	177 Water	N/A	Merchant	Residence	Paint & Oils	Merchant	N/A	XI
25	179 Water	N/A	N/A	Crockery Store	N/A	N/A	N/A	XII
	16 Burling Slip	N/A	Grocery	Grocery	N/A	*	-	XII

Lot	Street Address	1810	1820	1830	1840	1850	1860	Appendix
26	18 Burling Slip	N/A	N/A	N/A	N/A	N/A	Fire Dept.	XIII
27	20 Burling Slip	N/A	N/A	Merchant	Cooper	N/A	N/A	XIV
28	180 Front	Ship Chandler	Ship Chandler	Merchant	Merchant	N/A	Paint, oil varnish manufacture	XV
29	178 Front	Merchant	Grocery	Grocery	N/A	Grocery	Grocery	XVI
30	176 Front	N/A	Merchant	Merchant	N/A	N/A	Distillery	XVII
31	174 Front	Merchant	N/A	Merchant	N/A	N/A	N/A	XVIII
32	172 Front	N/A	Merchant	N/A	Merchant	Naval Stores	N/A	XIX
33	170 Front	Merchant	Merchant	Merchant	Merchant	N/A	N/A	XX
34	168 Front	Wine Merchant	Wine Merchant	Wine Merchant	N/A	N/A	N/A	XXI
35	166 Front	Merchant	N/A	Merchant	N/A	N/A	N/A	XXII
36	164 Front 162 Front	Tailor Hatter	Hatter Hatter	Grocer Hatter	Merchant Merchant	N/A **	N/A -	XXIII

N/A - Data Not Available

* - Consolidated with 179 Water Street

** - consolidated with 164 Front Street

The data that we have obtained for the period from approximately 1860 to the present is less detailed than that we have compiled for the first part of the century. Nonetheless, it is clear that the functions of buildings on the block became concentrated in manufacturing and possibly light industry. By 1960, available information indicates that they were used as warehouses. These pursuits did not require new construction, and the buildings that were in place in 1860 were those that were approved for demolition 100 years later. Analysis of the building specifications in tax lists has led to this conclusion. A review of the index to the docket books for new buildings permits between 1866 and 1913, available at the Municipal Archives, which do not list any new building permits, has confirmed this finding.

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APPENDIX I

Lot 14, fronting on Fletcher Street, consists of former Ward Lots 356 and 357; these were formally consolidated in 1874 (Map, Second Ward, 1876-1890), although they had been owned by the same person for many years. We have not obtained substantial information on this lot prior to 1810.

Ward Lot 357, also known as 22 Fletcher Street

- 1793: Thomas Gardiner's house and lot cited as the southeastern boundary for a lot corresponding to Lot 15 (Peter Remsen to Abraham Brinkerhoff, 27 March 1793, Liber 49, page 46).
- 1810: Property at this address was owned by John P. Brower, who was assessed \$800 for a house and lot, and \$100 of personal estate; the lot was apparently divided in two, since John Gardiner was also assessed \$1600 for a house and lot at this address (Ward Books, Second Ward, 1810).
- 1820: No owner is listed for a house and lot assessed for \$1800. The two lots implied by the listing in 1810 had apparently been consolidated. (Ward Books, Second Ward, 1820).
- 1830: A house and lot valued at \$1700 was owned by Mrs. George Hall (Ibid. 1830).
- 1840: George Hall owned a house and lot valued at \$3500 (Ibid. 1840).
- 1850: A house and lot valued at \$3000 was owned by the firm of Kettletas and McCarthy (Record of Assessments 1850).
- 1860: E. Kettletas owned real estate valued at \$3000 at this lot. The lot measured 18 feet 3 inches by 33 feet eight inches, and the structure measured 18 feet 3 inches by 25 feet (Ibid. 1860).
- 1870: Eugene Kettletas was assessed \$4500 for a building and lot of the dimensions given above (Ibid. 1870).
- 1880: Eugene Kettletas was assessed \$3000 for a building and lot of the dimension given above (Ibid. 1880).
- 1890: H. and E. Kettletas, Trustees, were assessed for a lot described as "covered" with a four-story building; the assessment was included in the total given for the adjacent 20 Fletcher Street (Ibid. 1890). Hereafter, this lot was enumerated and assessed as part of 20 Fletcher Street.

Ward Lot 356, also known as 20 Fletcher Street

- 1810: A tavern owned by Daniel Boyles, who was assessed \$1600 for a house and lot, was located at this address (Ward Book, Second Ward, 1810; New York City Directory 1810:116).
- 1820: Jesse Houstes was assessed \$1800 for a house and lot at this address (Ibid. 1820).

- 1830: William Shaves operated a tavern at this address; he was assessed \$1700 for real estate and \$250 for personal estate (Ibid. 1830; New York City Directory 1830-31:534).
- 1840: Sebastian Duffy was assessed \$3500 for a house and lot he owned at this address; he lived, however, at 27 Monroe (Ward Book, Second Ward, 1840; New York City Directory 1840-41:220).
- 1850: The firm of Kettletas and McCarthy was assessed \$3000 for a house and lot at this address (Record of Assessments 1850).
- 1860: E. Kettletas was assessed \$3000 for a three-story house, measuring 17 feet by 30 feet on a lot measuring 17 feet by 34 feet 9 inches (Ibid. 1860).
- 1870: Eugene Kettletas was assessed \$4500 for a property of the identical description (Ibid. 1870).
- 1880: Eugene Kettletas was assessed \$3000 for a property of the identical description (Ibid. 1880).
- 1890: H. and E. Kettletas, Trustees, were assessed \$10,000 for a four-story structure which covered the lot; this included 22 Fletcher Street (Ibid. 1890).
- 1900: C. and E. M. Kettletas, Trustees, were assessed \$10,000 for a four story structure that "covered" the lot. It measured 36 feet 2 inches by 34 feet 9 inches (Ibid. 1910).
- 1910: H. and E. Kettletas, Trustees, were assessed for the same property. Its unimproved value was given as \$12,800 and its improved value was given as \$17,000. The address at this point was listed as 22-20 Fletcher Street (Ibid. 1910).
- 1920: H. and E. Kettletas, Trustees, were assessed for the identical property. Its improved value was \$16,000 and its unimproved value was \$11,000 (Ibid. 1920).
- 1930: H. and E. M. Kettletas, Trustees, were assessed for the identical property. Its unimproved value was \$14,000 and its improved value was \$19,000 (Ibid. 1930-31).
- 1940: H. and E. M. Kettletas were assessed for the identical property. Its unimproved value was \$9000 and its improved value was \$14,000 (Ibid. 1940-41).
- 1950: H. E. and M. Kettletas were assessed for the identical property. Its unimproved value was \$7000 and its improved value was \$12,000 (Ibid. 1950-51).
- 1960: H. E. and M. Kettletas were assessed for the identical property. Its improved value was \$19,000 and its unimproved value was \$14,000 (Ibid. 1960-1961).

1965: The Maiden Lane Service Station occupied Lot 14, which had been consolidated with the neighboring Lot 15. Lot 14, exclusive of 15, was valued at \$25,000 (Ibid. 1965-66).

APPENDIX II

Lot 15, fronting on Fletcher Street, consists of the former Ward Lot 355. It is also known as 18 Fletcher Street.

1793: Lucretia Lefferts, relict of Jacobus Lefferts, late of New York City, gentlemen, sold this lot to Peter Remsen of New York City (Lucretia Lefferts to Peter Remsen, 30 May 1793, Liber 49, page 85). The property consists of a dwelling house and lot bounded in front by Cooper or Fletcher Street, in the rear by a lot belonging to Mrs. Crowley, on the southeast by a house and lot belonging to Thomas Gardiner and on the northwest by a lot belonging to Jacobus Lefferts. The dimensions are 34 feet $4\frac{1}{2}$ inches on the southeast by 34 feet $4\frac{1}{2}$ inches on the northwest.

Remsen sold the property to Abraham Brinkerhoff, a merchant in the city (Peter Remsen to Abraham Brinkerhoff, 25 March 1793, Liber 49, page 46).

1810: John Thurber owned a house and lot valued at \$16,000 at 18 Fletcher Street. He was a broker (Ward Book, Second Ward, 1810; New York City Directory 1810:361).

1820: Jesse Dennis, an accountant, owned a house and lot valued at \$2000 at this address (Ward Book, Second Ward, 1820; New York City Directory 1820:153).

1830: Nathaniel Conkling, a merchant, owned a house and lot at this address for which he was assessed \$1800 in real estate and \$250 in personal estate (Ward Book, Second Ward, 1830). Conkling's place of business was located at 124 Front Street, and his residence was at 18 Fletcher Street (New York City Directory 1830-31:196).

1840: Charles Talman and Company, Coopers, occupied premises at 18 Fletcher Street for which the firm was assessed at a value of \$4500. Talman's home was located at 53 Forsyth Street (Ward Book, Second Ward, 1840; New York City Directory 1840-41:612).

1850: Charles Talman was assessed for a store and lot at this address, valued at \$45,000. Talman was a cooper, and his home was located at 53 Forsyth (Record of Assessments 1850; New York City Directory 1850-51:491).

1860: Charles Talman conveyed title to the property to William G. Talman. Both were residents of Brooklyn (Charles Talman to William G. Talman, 1 November 1860, Liber 828, Page 91). Charles Talman, however, was assessed for property at this address valued at \$3500. It was described as a four and one-half story building, measuring 18 feet 6 inches by 32 feet on a lot measuring 18 feet by 34 feet 6 inches sic (Record of Assessments 1860).

1870: Charles Talman was assessed for a five story building of the dimensions given above, which was valued at \$5000 (Ibid. 1870).

1880: Charles Talman was assessed for a four and one-half story building of the dimensions given above, valued at \$4000 (Ibid. 1880).

- 1890: Charles Talman was assessed for the identical property, valued at \$4000 (Ibid.:1890).
- 1900: Charles Talman was assessed for a five-story building that covered the lot (Ibid. 1900).
- 1910: F. H. Grossmith was assessed for a four and one-half story building that covered the lot. It was valued at \$6700 unimproved and \$8500 improved (Ibid. 1910). In 1909, the premises had been occupied by H. Thomas, a dealer in oils, who lived at 39 Madison Avenue (New York City Directory 1909:579).
- 1920: The Morana Company was assessed for the identical property valued at \$7500 with improvements and \$5000 without (Record of Assessments 1920).
- 1930: Charles Hess Company was assessed for the identical property, valued at \$9000 with improvements and \$6500 without (Ibid. 1930-31).
- 1940: Charles Hess Company was assessed for the identical property, valued at \$4000 without improvements and \$6500 with improvements (Ibid. 1940-41).
- 1950: P. Medicus was assessed for a five story structure, valued at \$7000 with improvements and \$3500 without (Ibid. 1950-51).
- 1960: P. J. Medicus was assessed for the identical property, valued at \$7000 without improvements and \$11,000 with improvements (Ibid. 1960-61).
- A five-story warehouse was located on the property, which was approved for demolition on 19 September 1960 (Buildings Department, DM796/60).
- 1965: The lot was part of Maiden Lane Service Station; it was valued at \$14,500 (Record of Assessments 1965-55).

APPENDIX III

Lot 16 was originally enumerated as Ward Lot 378. It was also known as 16 Fletcher Street and 161 Water Street. It was consolidated with 163 Water Street in 1900.

- 1789: Jacobus Lefferts owned two houses near the intersection of Water and Cooper Streets. One was rented to James Seaman (178 Water Street) and the second was rented to Robert Johnson (177 Water Street). The latter was adjacent to a house owned by the Widow Cauley, who, according to the deed between Remsen and Brinkerhoff, which is cited above, lived on a lot that bordered on the rear of Lot 15. The Cauley lot conforms to Lot 18 (see Appendix V), and since Lefferts' acquisition of water lot one apparently encompassed both Lots 16 and 17, both 177 and 178 Water Street were apparently adjacent structures on these two lots. Both were leased out (Tax Book, 1789).
- 1791: The house at 177 Water Street was owned by Jacobus Lefferts and leased to William Johnson (Tax Book, 1791).
- 1810: William Green owned a house and lot valued at \$3500 (Ward Book, Second Ward, 1810). Green was a tobacconist whose business was located at this address; his home was located at 40 Rose Street (New York City Directory 1810:200).
- 1820: Earl and West, brushmakers, had their store at 161 Water Street (Ibid. 1820-21:169). Their house and lot was valued at \$3000 (Ward Book, Second Ward, 1820).
- 1830: Earl and West, brushmakers, were assessed for a house and lot valued at \$5000 at 161 Water Street (Ibid. 1830). John Earl lived at 35 Cherry Street, however, and a part of the premises may have been leased out Charity Nuttman, widow of David Nuttman who had owned property on Front Street, listed her address as 16 Fletcher Street (New York City Directory 1830-31:246, 460). An alternative explanation is that 16 Fletcher Street was a small lot on the eastern portion of this lot that had been consolidated into the lot by 1845 when it was surveyed by the City.
- 1840: William Post was assessed for a store and lot valued at \$45,000 (Ward Book, Second Ward, 1840). When Post died in 1847, he described himself as "of the City of New York . . . Gentleman residing at No. 4 Staples Street" (Record of Wills 94:554-56). Evidently an absentee landlord, Post held numerous properties throughout the city but no details are provided in his will.
- 1850: The estate of William Post was assessed for a store and lot valued at \$12,500 (Ward Book, Second Ward, 1980).
- 1860: The estate of William Post was assessed for a store and lot valued at \$11,000. The four-storied building measured 17 feet by 50 feet 6 inches on a lot that measured 17 feet 2 inches by 50 feet 6 inches (Ibid. 1860).
- 1870: The estate of William Post was assessed for the identical property (Ibid. 1870).

- 1880: The estate of William Post was assessed for the identical property which "covered" the lot. It was valued at \$12,000 (Ibid. 1880).
- 1890: The estate of William Post was assessed for the identical property which was valued at \$12,000 (Ibid. 1890).
- 1900: The estate of William Post was assessed for a five-story structure which was valued at \$24,000 (Ibid. 1900). In this year, it was consolidated with 163 Water Street.
- 1910: The N. Z. Graves Company was assessed for a five-story structure that covered both Lots 16 and 17. The address was given as 161-163 Water Street. Its unimproved value was given as \$34,600, and its improved value was placed at \$47,500 (Ibid. 1910).
- 1920: Dodwell and Company was assessed for this property. Its value without improvements was placed at \$33,000 and its value with improvements was assessed at \$53,000 (Ibid. 1920).
- 1930: Jennie E. Evarts was assessed for the property valued at \$62,000 with improvements and \$42,000 without (Ibid. 1930-31).
- 1940: The Domac Holding Corporation owned the property which was assessed at \$49,000 with improvements and \$32,000 without improvements (Ibid. 1940-41).
- 1950: The Domac Holding Corporation owned the property which was valued at \$41,000 with improvements and \$24,000 without (Ibid. 1950-51).
- 1960: A five-storied warehouse occupied the site, which was approved for demolition on 18 January 1960 (Buildings Department, DM67/60).

APPENDIX IV

Lot 17 corresponds to Ward Lot 377 and was also known as 163 Water Street. For information prior to 1800, see Appendix III.

- 1810: The firm of Williams and Mott was assessed for a house and lot valued at \$3500 (Ward Book, Second Ward, 1810).
- 1820: James West, a sign painter, lived at 163 Water Street (New York City Directory 1820-21:495). He was assessed for property valued at \$3600 at this address (Ward Book, Second Ward, 1920).
- 1830: Robert C. Smith, a brushmaker, owned a house and lot valued at \$5500 (Ibid. 1830; New York City Directory 1830-31:550).
- 1840: Robert Merrill, a dealer in mathematical instruments, owned a house and lot at this address. He assessed for real estate valued at \$10,000 and personal property valued at \$250 (Ward Book, Second Ward, 1840; New York City Directory 1840-41:442).
- 1850: The estate of Gerardus Post was assessed for a store and lot valued at \$8500 (Record of Assessments 1850).
- 1860: The estate of Gerardus Post was assessed for a three and one-half storied structure measuring 17 feet 7 inches by 50 feet on a lot measuring 17 feet 7 inches by 50 feet 4 inches valued at \$11,000 (Ibid. 1860).
- 1870: The estate of Gardiner Post was assessed for a four-story building of the dimensions given above, which was valued at \$11,000 (Ibid. 1870).
- 1880: The estate of G. Post was assessed for the identical property which "covered" the lot; it was valued at \$9000 (Ibid. 1880).
- 1890: The estate of G. Post was assessed for the identical property which was valued at \$12,000 (Ibid. 1890).
- 1900: The property had been consolidated with 161 Water Street; see Appendix III. The foundations of the earlier building were still evident and measured 17 feet 7 inches by 50 feet (Ibid. 1900).

APPENDIX V

Lot 18 corresponds to Ward Lot 18. It was known as 165 Water Street. The lot was evidently occupied and/or owned by the Widow Cauley in the late 1780s and 1790s, according to information pieced together from other deeds (see Appendix II). She is listed at 176 Water Street in 1789 (Tax Records, 1789).

- 1789: Widow Cawley (also spelled Cowley and Crowley) was assessed for real estate valued at \$650. She leased space to William Thompson who was assessed for personal estate valuing \$300 (Tax Records, 1789).
- 1791: Widow Cowley was assessed for a house at 176 Water Street, valued at \$900. She leased space to the firm of Thomson and Little, which was assessed for personal estate valued at \$500 (Tax Records, 1791).
- 1810: Simon Myers was assessed for a house and lot valued at \$3400. He was also assessed for personal estate amounting to \$500 (Ward Book, Second Ward, 1810).
- 1820: Richard Yeo was assessed for a house and lot valued at \$3000. He was also assessed for personal estate valued at \$500 (Ibid.). Yeo kept a glove and leather store at 165 Water Street, where he also apparently lived (New York City Directory 1820-21:488).
- 1830: Sarah Yeo was assessed for a house and lot at this address, valued at \$4500 (Ward Book, Second Ward, 1830). She kept a glove and leather store at 165 Water Street, where she apparently lived (New York City Directory 1920-31:656).
- 1840: Robert Merrill, who also owned the adjacent lot, owned this lot, which was vacant; it was assessed at a value of \$7500 (Ward Book, Second Ward 1840).
- 1850: Henry Ruggles owned a store and lot at this address, assessed at a value of \$12,000 (Record of Assessments 1850). Ruggles dealt in naval stores; his place of business was 172 Water Street and his home was 66 Cranberry in Brooklyn (New York City Directory 1850-51:434). He probably held this lot for speculative purposes and leased it out.
- 1860: Ruggles was assessed for a four-storied building, measuring 17 feet 2 inches by 74 feet on a lot measuring 17 feet 2 inches by 92 feet (Record of Assessments 1860). His place of business was still 172 Front Street, and he still lived in Brooklyn (New York City Directory 1860-61:740).
- 1870: Rufus Greene was assessed for the identical property which was valued at \$17,000 (Record of Assessments 1870). Greene was an importer, and his place of business was 165 Water Street (New York City Directory 1870:435).
- 1880: Greene still held the property, which was valued at \$15,000 (Record of Assessments 1880).
- 1890: Greene still held the property, which was again valued at \$15,000 (Ibid. 1890).

- 1900: Sol Schwab owned the property; the building "covered" the lot and was valued at \$15,000 (Record of Assessments 1900).
- 1910: Simon Pretzfield was assessed for the property, which was valued at \$19,000 as unimproved property and at \$25,000 as improved property (Record of Assessments 1910). In 1909, Pretzfield and Co., a tobacco company owned by Edgar S. Pretzfield and Simon Pretzfield, was located at 165 Water Street (New York City Directory 1909:1173).
- 1920: Simon Pretzfield was assigned taxes for the identical property, valued at \$17,500 without improvements and \$23,500 with improvements (Record of Assessments 1920). The firm was still located at this address (New York City Directory 1920-21:1403).
- 1930: Elizabeth White was assessed taxes for property valued at \$25,000 without improvements and \$35,000 with improvements. The description is identical to that given previously (Record of Assessments 1930-31).
- 1940: Jennie E. Evarts was assessed taxes for property valued at \$20,000 without improvements and at \$28,000 with improvements. The description is identical to that given previously (Ibid. 1940-41).
- 1950: C. F. Eckelwas assessed taxes for property valued at \$13,500 without improvements and \$20,000 with improvements. The description is identical to that given previously (Ibid. 1950-51).
- 1960: Water Street had been widened in 1956. The City of New York owned a strip, 197 feet 8 inches by 18 feet, from Fletcher to John Streets, along the east side of Water Street (Record of Assessments 1960-61).
- 1965: The City of New York still owned this long narrow strip.

APPENDIX VI

Lot 19 conforms to Ward Lot 375. It was also known as 167 Water Street. From the argument presented in the text, it is known that Andrew Van Tuyl acquired property in 1785 that conformed approximately to Lot 20. This was adjacent to property owned by the Rikers. The tax list of 1789 lists two adjacent properties belonging to Van Tuyl, 175 and 174 Water Street. The property at 173 Water Street belonged to John Riker and the property at 176 Water Street belonged to the Widow Riker. Van Tuyl, therefore, probably acquired property from Peter Bogert between 1785 and 1789 that corresponds to Lot 19, and was known as 175 Water Street. The adjacent 174 Water Street then corresponds to Lot 20 with its border on Riker land, which was not sold until 1792 (Tax Records 1789). Lot 19, therefore, was also briefly known as 175 Water Street.

- 1789: A house and lot belonging to Andrew Van Tuyl stood on this site. It was valued at \$900. Jacob Dennyd was a tenant in the house; his personal property was assessed at \$150 (Tax Records 1789).
- 1791: Peter Bogert was listed as the owner of the house and lot. It was valued at \$1000. Abraham Pratt and Jonathan Little were tenants in the house. Pratt's personal estate was valued at \$100 (Tax Records 1791).
- 1810: William Post owned a house and lot valued at \$3400 at 167 Water Street (Ward Book, Second Ward, 1810). Post was part-owner in a paint store at 160 Water Street (New York City Directory 1810:302).
- 1820: William Post owned a house and lot at 167 Water Street, which was valued at \$3000 (Ward Book, Second Ward, 1820). He also listed his address as 167 Water Street (New York City Directory 1820-21:356).
- 1830: John Field was assessed for property valued at \$4500, which consisted of a house and lot at 167 Water Street (Ward Book, Second Ward, 1830). Field was a painter who listed his business address as 167 Water Street but gave his home address as 27 Veysey (New York City Directory 1830-31:260).
- 1840: Robert Merrill was assessed for a vacant lot valued at \$7500 at 167 Water Street (Ward Book, Second Ward, 1840). For Merrill's other holdings, see Appendices IV and V.
- 1850: The estate of William Post was assessed for a store and lot valued at \$8000 (Record of Assessments 1850).
- 1860: A. E. White was assessed for a four-story building, measuring 17 feet 5 inches by 70 feet on a lot that measured 17 feet 5 inches by 103 feet 11 inches, valued at \$12,000 (Ibid. 1860).
- 1870: Eli White was assessed for the identical property, valued at \$18,000 (Ibid. 1870).
- 1880: Eli White was assessed for the identical property, valued at \$15,000 (Ibid. 1880).

- 1890: Eli White was assessed for the identical property, valued at \$15,000 (Ibid. 1890).
- 1900: Eli White was assessed for a building that "covered" the lot, which had the same dimensions as those given above (Record of Assessments 1900).
- 1910: Eli White was assessed for the identical property; its value without improvements was \$20,700 and with improvements was \$26,000 (Ibid. 1910).
- 1920: Elizabeth White was assessed for the identical property, which was valued at \$19,000 without improvements and \$25,500 with improvements (Ibid. 1920).
- 1930: Elizabeth White was assessed for the identical property, which was valued at \$26,000 without improvements and \$33,000 with improvements (Ibid. 1930-31).
- 1940: White Delafold Manufacturing Company was assessed for the identical property, which was valued at \$20,000 without improvements and \$26,000 with improvements (Ibid. 1940-41).
- 1950: White Delafold Manufacturing Company was assessed for the identical property, which was valued at \$145,000 without improvements and \$21,000 with improvements (Ibid. 1950-51).
- 1960: See Appendix V.

APPENDIX VII

Lot 20 corresponds to Ward Lot 374. Owned by Mary Tanner in 1774, it was sold to Andrew Van Tuyl in 1785. This property corresponds to 174 Water Street in the extant tax lists prior to 1800 and was known as 169 Water Street after the turn of the nineteenth century. Like other lots along Water Street, it was truncated when the road was widened in 1956.

- 1785: The executors of Mary Tanner's will (1774) sold her dwelling house and lot to Andrew Van Tuyl, 15 February 1785 (Anthony Tiebout, Thomas Vardill, and John Tanner to Andrew Van Tuyl), 18 July 1785, Liber 43, page 21).
- 1789: Andrew Van Tuyl was assessed for a house at 174 Water Street, valued at \$900. It was leased to Sam Forbus, who was assessed for personal property valued at \$300 (Tax Records 1789).
- 1791: John White was assessed for a house at 174 Water Street, valued at \$1000. He evidently occupied the house since his personal estate, valued at \$350, was also included in this entry (Tax Records 1791).
- 1792: John White was listed as the owner of the lot adjacent to the Riker property, which corresponds to Lot 21, and was additionally identified as being half of the original water lot four (John Riker et al. to George Fox, 10 December 1793, Liber 48, page 415).
- 1810: B. Strong was assessed for a house and lot valued at \$3400 (Ward Book, Second Ward, 1810). Bernard Strong, a merchant, listed his address as 169 Water Street. Part of the property was evidently leased out, since Charles C. Williams also listed his address as 169 Water Street (New York City Directory 1810:352, 393).
- 1820: A. K. Colwell was assessed for a house and lot valued at \$3000. A brushmaker, he listed his place of business as 171 Water Street (the adjacent lot), but 169 Water Street was apparently his residence since his personal estate, valued at \$500, was also included in this entry in the tax records (Ward Book, Second Ward, 1820; New York City Directory 1820-21:127).
- 1830: Stacey Pancoast was assessed for a house and lot valued at \$6500 (Ward Book, Second Ward, 1830). He was a silverplater and listed 169 Water Street as his only address (New York City Directory 1830-31:469).
- 1840: E. M. Oppenheim was assessed for a store and lot valued at \$16,000 (Ward Book, Second Ward, 1840). John M. Oppenheim Company, Furs, was located at 169 Water Street, but Oppenheim gave his home address as 76 Broad (New York City Directory 1840-41:482).
- 1850: Eli White was assessed for a store and lot valued at \$14,000 (Record of Assessments 1850). Eli White and Sons, Furs, was located at this address, but White gave his home address as 34 Beach (New York City Directory 1850-51:538).
- 1860: Eli White was assessed for a four-story building, which measured 20 feet by 70 feet on a lot that measured 20 feet by 85 feet; it was valued at \$13,000 (Record of Assessments 1860).

- 1870: Eli White was assessed for the identical property, valued at \$18,000 (Ibid. 1870).
- 1880: Eli White was assessed for the identical property, valued at \$15,000 (Ibid. 1880).
- 1890: Eli White was assessed for the identical property, valued at \$15,000 (Ibid. 1890).
- 1900: Eli White was assessed for a lot of the dimensions given above, but the building "covered" the lot; it was valued at \$15,000 (Ibid. 1900).
- 1910: Eli White was assessed for a four and one-storied building, evidently the original four story structure with a one story addition. The lot had the same dimensions as those given earlier, and the building "covered" the lot. The value of the real estate exclusive of improvements was \$19,600; with improvements, the property was valued at \$27,000 (Record of Assessments 1910).
- 1920: Elizabeth White was assessed for the identical property, which was valued at \$19,500 without improvements and \$26,000 with improvements (Ibid. 1920).
- 1930: B. Falk and Brothers was assessed for a lot of the dimensions given earlier, but the building, which "covered" the lot, had only four stories. Although the assessed value increased, the addition may have been removed. The value of the property exclusive of improvements was \$27,000; with improvements, the value was \$33,000 (Ibid. 1930).
- 1940: White Delafold Manufacturers Company was assessed for the identical property, valued at \$26,000 with improvements and \$20,000 without (Ibid. 1940).
- 1950: White Delafold Manufacturers company was assessed for the identical property; its value with improvements was \$21,000 and without improvements was \$15,000 (Ibid. 1950).
- 1960: See Appendix V.

APPENDIX VIII

Lot 21 corresponds to Ward Lot 373 and was also known as 171 Water Street. Sold by John Riker to George Fox in 1792, John Riker is listed as owning a house and lot between Van Tuyl and Henry Thompson with an address of 173 Water Street in 1789 (Tax Records 1789). The property was, therefore, also known as 173 Water Street.

- 1789: John Riker was assessed for a house and lot valued at \$650. It was rented to Peter Griffin, who was assessed for personal property valued at \$200 (Tax Records 1789).
- 1791: John Riker was assessed for a house and lot at 173 Water Street valued at \$670. Peter Griffin still rented the dwelling, and his personal property was valued at \$250 (Ibid. 1791).
- 1792: In a deed dated 18 February 1792, John Riker, James Riker, and Mary Riker sold the house and lot to George Fox, a tailor (Riker et al. to George Fox, 10 December 1793, Liber 48, page 415).
- 1810: John Davis was assessed for a house and lot valued at \$4400. A merchant, Davis evidently lived at this address as well as conducting his business from it. His personal estate, valued at \$300, was included in this entry, and he gave only this address in the listing in the directory (Ward Book, Second Ward, 1810; New York City Directory 1810:157).
- 1820: Josiah Williams was assessed for a house and lot valued at \$5000. Williams was a merchant and evidently lived at this address. It is the only one listed in the directory, and his personal estate, valued at \$1000, was also included in this entry in the tax records (Ward Book, Second Ward, 1820; New York City Directory 1820-21:477).
- 1830: William H. Tandy, a merchant, was assessed for a house and lot valued at \$7000 (Ward Book, Second Ward, 1830; New York City Directory 1830-31:574).
- 1840: S. W. Bradee was assessed for a store and lot valued at \$16,000 (Ward Book, Second Ward, 1840).
- 1850: Walter Burling was assessed for a store and lot valued at \$14,000 (Record of Assessments 1850).
- 1860: Walter Burling was assessed for a four story building that measured 20 feet by 70 feet on a lot that measured 20 feet by 86 feet; it was valued at \$13,000 (Ibid. 1860).
- 1870: Robert L. Taylor was assessed for the identical property; the value was placed at \$18,000 (Ibid. 1870). Taylor was a merchant who gave his business address as 171 Water Street and his home address as 116 East 20th Street (New York City Directory 1870:1085).
- 1880: Taylor was assessed for the identical property; its value was given as \$1500 (Record of Assessments, Second Ward, 1880).

- 1890: Taylor was assessed for the identical property; its value was given as \$15,000 (Ibid. 1890).
- 1900: Taylor was assessed for a lot that had the dimensions given above but the structure "covered" the lot. Its value was \$15,000 (Ibid. 1900).
- 1910: Taylor was assessed for a structure of four and one stories, the latter evidently an addition to the original building. The lot had the same dimensions as those given earlier, and the building "covered" the lot. The value of the property without improvements was \$27,000 and with improvements was \$19,600 (Ibid. 1910).
- 1920: G. Falk and Brothers, Inc., a tobacco concern, was assessed for the identical property. Its value with improvements was \$26,500, and without improvements, was \$19,500 (Ibid. 1920; New York City Directory 1920-21:656).
- 1930: Edwin S. Brill was assessed for a four story structure on a lot of the dimensions given above. Its value with improvements was \$33,000 and without improvements was \$27,000 (Record of Assessments 1930-31).
- 1940: Doris Falk was assessed for the identical property valued at \$20,000 without improvements and \$26,000 with improvements (Ibid. 1940-41).
- 1950: Harold W. Holzman was assessed for the identical property valued at \$15,000 without improvements and \$21,000 with improvements (Ibid. 1950-51).
- 1960: See Appendix V.

APPENDIX IX

Lot 22 corresponds to Ward Lot 372, which was known as 173 Water Street. Before 1800, the address was 172 Water Street.

1789: Henry Thompson was assessed for a house at 172 Water Street; its value was \$800. The firm of Hawxhurst and Mowatt rented the house; their personal property was valued at \$300 (Tax Records 1789).

1791: Henry Thompson was assessed for a house at 172 Water Street; its value was \$1000. The firm of Hawxhurst and Mowatt rented the building; their personal property was valued at \$300 (Ibid. 1791).

1792: John Thompson was listed as the owner of the property adjacent on the southeastern side of the Riker property on the date of its conveyance, 18 February 1792 (Riker et al. to Fox, 10 December 1793, Liber 48, Page 417).

A merchant in the city, Thompson sold the property to John Mowatt, a merchant, and James Hawxhurst, a merchant on 21 April 1792 (John Thompson to John Mowatt and James Hawxhurst, 9 December 1794, Liber 49, Page 356).

1810: Thomas Rutter was assessed for a house and lot, valued at \$3000. A brush and bellows maker, his personal estate was valued at \$500 (Ward Book, Second Ward, 1810; New York City Directory 1810:322). The tax lists indicate either the owner or the occupant. In this case, Rutter was apparently the occupant since Mowatt and Hawxhurst did not sell the property to James Burling until 1825.

1820: James Burling was assessed for a house and lot valued at \$4000. Burling kept a glass and china store at this address, but his residence was located at 85 Water Street (Ward Book, Second Ward, 1820; New York City Directory 1820-21:104).

1830: C. H. Haswell was assessed for a house and lot valued at \$8500. His residence was at 189 Clinton (Ward Book, Second Ward, 1830; New York City Directory 1830-31:313).

1840: Morgan and Walker, commission merchants, was assessed for a store and lot, valued at \$16,000 (Ward Book, Second Ward, 1840; New York City Directory 1840-41:458).

1850: George G. Howland was assessed for a store and lot valued at \$14,000 (Record of Assessments 1850).

1860: William A. White was assessed for a four story building, measuring 20 feet by 70 feet on a lot measuring 20 feet by 86 feet, assessed at \$13,000 (Ward Book, Second Ward, 1860). White had acquired the property in 1852 from John H. Prentice (Broadway John St. Corporation to W. S. Brill, 26 January 1920, Liber 3130, page 144).

1870: William A. White was assessed for the identical property, valued at \$13,000 (Record of Assessments 1870).

- 1880: William A. White was assessed for the identical property, valued at \$15,000 (Record of Assessments 1880).
- 1890: A. M. White was assessed for the identical property, valued at \$15,000 (Ibid. 1890).
- 1900: A. M. White was assessed for a lot of the same dimensions as those given earlier but the lot was "covered" by the building (Ibid. 1900).
- 1910: A. M. White was assessed for a lot of the dimensions given earlier, but the lot was "covered" by a five story building (Ibid. 1910).
- 1920: A. M. White was assessed for a lot of the dimensions given earlier, but the lot was "covered" by a four story building (Ibid. 1920).
- 1930: The Broadway John Street was assessed for the identical property, valued at \$27,000 without improvements and \$33,000 with improvements (Ibid.). The corporation, however, leased the premises from Edwin S. Brill, who had acquired it in 1920 (Broadway-John St. Corporation to William S. Brill, 26 January 1920, Liber 3130, page 144).
- 1940: Edwin A. Brill was assessed for the identical property; its value without improvements was \$20,000. Its improved value was \$26,000 (Record of Assessments 1940-41).
- 1950: Edward Samara was assessed for the identical property. Its unimproved value was \$15,000 and its improved value was \$21,000 (Ibid. 1950-51).
- 1960: See Appendix V.

APPENDIX X

Lot 23 corresponds to Ward Lot 371, which was known as 175 Water Street. Prior to 1800, it was known as 171 Water Street.

- 1789: William Lupton owned the house and lot at 171 Water Street, which was valued at \$700. William Johnson rented the property; his personal property was valued at \$250 (Tax Records 1789).
- 1791: Lupton was assessed for a house and lot at this address, valued at \$800. William Johnson rented the house and his personal property was valued at \$200 (Tax Records, 1791).
- 1795: The property was still owned by the estate of William Lupton (Wynant Van Zandt to Wynant Van Zandt, 19 February 1796, Liber 51, Page 107).
- 1810: Garrett Kettletas, a merchant, owned a house and lot valued at \$2200; Kettletas lived at 11 Stone (Ward Book, Second Ward, 1810; New York City Directory 1810:241). For his other holdings, see Appendix I.
- 1820: Charles Woolen was assessed for a house and lot valued at \$3000 (Ward Book, Second Ward, 1820).
- 1830: Woolen was assessed for a house and lot valued at \$4500; his personal estate was valued at \$500 (Ibid. 1830).
- 1840: William A. White was assessed for a store and lot valued at \$16,000 (Ibid. 1840).
- 1850: William A. White was assessed for a store and lot valued at \$14,000 (Record of Assessments 1850). William A. and A. M. White dealt in furs at 175 Water Street (New York City Directory 1850-51:539).
- 1860: William A. White was assessed for a five story building, measuring 20 feet 2 inches by 70 feet on a lot measuring 20 feet 2 inches by 86 feet 5 inches, it was valued at \$14,000 (Ward Book, Second Ward, 1860).
- 1870: William A. White was assessed for the identical property valued at \$20,000 (Ibid. 1870).
- 1880: White was assessed for the identical property (Record of Assessments 1880).
- 1890: White was assessed for a four story building on a lot of the dimensions given above (Ibid. 1890).
- 1900: A. M. White was assessed for a four story building that "covered" the lot and was valued at \$16,000 (Ibid. 1900).
- 1910: A. M. White was assessed for a five story building that covered the lot. The improved value of the property was \$28,000 and the unimproved value was \$19,600 (Ibid. 1910).

- 1920: White was assessed for the identical property. Its improved value was \$28,000 and its unimproved value was \$19,600 (Ibid. 1920).
- 1930: McDonagh, Small and Company was assessed for the identical property. Its improved value was \$40,000 and its unimproved value was \$28,000 (Ibid. 1930-31).
- 1940: Arad F. Hess was assessed for the identical property. Its improved value was \$20,000; its unimproved value was \$29,000 (Ibid. 1940-41).
- 1950: Arad F. Hess et al. was assessed for the identical property. Its improved value was \$24,000 and its unimproved value was \$15,000 (Ibid. 1950-51).
- 1960: See Appendix V.

APPENDIX XI

Lot 24 corresponds to Ward Lot 370, which was also known as 177 Water Street. Prior to 1800, the address was 170 Water Street.

- 1789: Wynant Van Zandt had a store at this address, which was valued at \$450 (Tax Records 1789).
- 1791: Wynant Van Zandt had a house at this address, which was assessed at \$500. Lawrance and Van Zandt occupied the premises and the firm's assets were valued at \$300 (Ibid. 1791).
- 1795: On March 9, 1795, Wynant Van Zandt conveyed this property to his son, Wynant Van Zandt, a merchant in the city (Wynant Van Zandt to Wynant Van Zandt, Jr., 19 February 1796, Liber 51, page 107).
- 1810: August Mitia11 occupied the house and lot, which were assessed at \$6000 (Ward Book, Second Ward, 1810).
- 1820: W. L. Van Zandt occupied the house and lot, which were assessed at \$63,000. A merchant, he lived at 177 Water Street and conducted his business from 62 South Street. His personal property was assessed at \$1000 (Ward Book, Second Ward, 1820; New York City Directory 1820-21:452).
- 1830: William Post was assessed for a house and lot at 177 Water Street, which were valued at \$7500. Post owned a paint store located at 160 Water Street and he lived at 177 Water Street (Ward Book, Second Ward, 1830; New York City Directory 1830-31:488).
- 1840: Pollen and Colgate, a firm that dealt in paints and oils, was located at this address. The property was valued at \$20,000 (Ward Book, Second Ward, 1840; New York City Directory 1840-41:508).
- 1850: Thomas Van Zandt was assessed for a store and lot valued at \$18,000 (Record of Assessments 1850).
- 1860: Edmund Penfold was assessed for a five story building, measuring 24 feet 11 inches by 83 feet on a lot measuring 24 feet 10 inches by 103 feet 2 inches. It was valued at \$18,000 (Ibid. 1860). Penfold was a merchant, whose business was located at 178 Front Street; he lived at 87 Fifth Avenue (New York City Directory 1860-61:674).
- 1870: Penfold was assessed for the identical property, valued at \$22,000 (Record of Assessments 1870).
- 1880: W. H. Penfield was assessed for a five story building, measuring 24 feet 10 inches by 95 feet on a lot of the dimensions given above. Its value was \$20,000 (Ibid. 1880).
- 1890: Penfield was assessed for a building that "covered" a lot of the dimensions given in 1880 (Ibid. 1890).
- 1900: Penfield was assessed for a building that "covered" a lot measuring 25 feet by 89 feet 3½ inches. It was valued at \$20,000 (Ibid. 1900).

- 1910: Penfield was assessed for the identical property. Its unimproved value was \$25,800 and its improved value was \$34,000 (Ibid. 1910).
- 1920: Penfield was assessed for the identical property. Its improved value was \$27,000 and its unimproved value was \$36,000 (Ibid. 1920).
- 1930: McDonagh, Small and Company was assessed for the identical property. Its unimproved value was \$33,000 and its improved value was \$42,000 (Ibid. 1930-31).
- 1940: The American Matt. and Matly Co. sic was assessed for a five story building that covered the lot. The dimensions of the lot were 25 feet 2 inches by 89 feet 3½ inches (Ibid. 1940-41). The improved value of the property was \$33,000 and its unimproved value was \$25,000.
- 1950: A. Muller was assessed for the identical property. Its improved value was \$27,000 and its unimproved value was \$19,000 (Record of Assessments 1950-51).
- 1960: See Appendix V.

APPENDIX XII

Lot 25 corresponds to Ward Lot 369. Conveyed as part of a tract that included Lots 25, 26, 27, and 28 by David Provost to his daughter Helena and son-in-law Jacob Brewerton, it was partitioned by 4 December 1787 when Lots 26 and 27, fronting Burling Slip, were sold to Elias Nexin, a merchant in the city. Brewerton, however, retained control of both Lots 25 and 28 at this point (Marinies Willett to Elias Nexin, 26 July 1788, Liber 45, Page 145). Wynant Van Zandt appears as the owner of 169 Water Street in 1789, which was adjacent to 170 Water Street. There is a break in the numbering at this point between houses enumerated as belonging to Elias Nexin and Fred Rhineland, which may have been located along Burling Slip although listed with Water Street properties and 169 Water Street, which is followed by the addresses that have already been linked with properties on Block 71 (Tax Records 1789). We have inferred, therefore, that 169 Water Street corresponds with the later 179 Water Street (i.e. after 1800). By 1789, therefore, Wynant Van Zandt had acquired the property from Jacob Brewerton, who still owned other properties in the area.

The 1845 plat of Block 71 (Figure 5) associates the address 16 Burling Slip with this lot. The 1840 tax assessment indicated that 179 Water Street was the corner property but did not list property at 16 Burling Slip. The 1850 tax assessment listed H. Onderdank as the owner of 179 Water and 16 Burling Slip but also stated that 16 Burling was assessed on Water Street. In 1810, 1820, 1830, owners or occupants are indicated at both addresses. The 1845 plat shows where new numbers had been assigned on Front Street and research into deeds along Water Street indicates that the numbering along Water Street was stable from 1810. We have tentatively concluded that there were two properties, 179 Water and 16 Burling Slip, which were consolidated after 1830. More detailed deed research and review of the probate records would clarify this issue.

16 Burling Slip

- 1810: A house and lot owned by Samuel Brower was valued at \$900; his personal estate was assessed at \$200 (Ibid. 1810).
- 1820: John Ryan, a grocer, had a stove at 16 Burling Slip. He was taxed for a store valued at \$200 (Ibid. 1820; New York City Directory 1820-21:382).
- 1830: Ryan was taxed for a store and lot valued at \$2250 (Ward Book, Second Ward, 1830). The directory listed John Ryan at 16 Burling Slip (New York City Directory 1830-31:521).
- 1840: No assessment listed for 16 Burling Slip.
- 1850: The owner is H. Onderdank who was assessed on Water Street (Record of Assessments 1850).

179 Water Street

- 1789: Wynant Van Zandt owned a house and lot at 169 Water Street, which was assessed at a value of \$150. Daniel Levy occupied the house (Ibid.).

- 1791: Wynant Van Zandt owned a house at 180 Water Street that was adjacent to property he owned at 170 Water Street and property owned by F. Rhineland. This sequence of names in the tax records conforms to the pattern in 1789, although the addresses provided are different. The value of the real estate was not given, but the tenant was again Daniel Levey (Tax Records, 1791).
- 1810: Augustus Mitiall was assessed for a house and lot valued at \$4000 at 179 Water Street (Ward Book, Second Ward, 1810).
- 1820: Moore and Hoffman was assessed for a house and lot valued at \$5400 (Ibid. 1820).
- 1830: Benjamin Merritt occupied a house and lot valued at \$7000. Merritt dealt in crockery at 179 Water Street but lived at 96 Madison (Ibid. 1830; New York City Directory 1830-31:429).
- 1840: E. and G. Blunt occupied a store and lot valued at \$16,000. Edmund Blunt lived in Brooklyn and G. W. Blunt lived at 31 Tenth Street (Ward Book, Second Ward, 1840; New York City Directory 1840-41:100).
- 1850: H. W. Onderdank was assessed for a store and lot valued at \$15,000 (Record of Assessments 1850).
- 1860: Onderdank was assessed for a four story building, measuring 24 feet by 63 feet on a lot measuring 24 feet by 63 feet, valued at \$18,000 (Ibid. 1860).
- 1870: Onderdank was assessed for the identical property, valued at \$23,000 (Ibid. 1860).
- 1880: Elizabeth Onderdank was assessed for a four story building that "covered" the lot, which had the dimensions given above (Ibid. 1880).
- 1890: The estate of Elizabeth Onderdank was assessed for the identical property (Ibid. 1890).
- 1900: Charles A. Jackson sold the property, consisting of a storehouse and a lot, at public auction to Patrick H. Fay (Charles A. Jackson to Patrick H. Fay, 6 March 1890, Liber 2290, page 224).
- Fay was taxed for the property, valued at \$24,000 (Record of Assessments 1900).
- 1910: Fay was taxed for the identical property, valued at \$34,000 without improvements and \$42,000 with improvements (Ibid. 1910).
- 1920: Fay was taxed for the identical property. Its value with improvements was \$41,000 and without improvements was \$33,000 (Ibid. 1920).
- 1930: Fay was taxed for the identical property. Its value with improvements was \$50,000 and without improvements was \$42,000 (Ibid. 1930-31).

- 1940: The Irving Trust Company, Trustees, was taxed for the identical property. Its value with improvements was \$35,000 and without improvements was \$30,000 (Ibid. 1940-41).
- 1950: John N. Gilbert was taxed for the identical property, which was valued at \$31,000 with improvements and \$24,000 without improvements (Ibid. 1950-51).
- 1960: See Appendix V.

APPENDIX XIII

Lot 26 corresponds to Ward Lot 368, also known as 18 Burling Slip. Along with Lot 27, it was acquired by Elias Nexin in 1785. The tax records for 1810 list a house and lot valued at \$3000 at this address, but neither an owner nor occupant is listed (Ward Book, Second Ward, 1810). Solid evidence dating from 1830 has, however, been compiled.

- 1830: Robert Aime was listed as the owner/occupant of the lot. The house and lot were assessed at a value of \$4000 (Ward Book, Second Ward, 1830). The directory listed Aime as a merchant whose place of business was 20 Burling Slip and whose residence was 115 Allen (New York City Directory 1830-31:93).
- 1840: P. Colfax was taxed for a store and lot valued at \$7000 (Ward Book, Second Ward, 1840).
- 1850: Kimball Colfas was taxed for a store and lot valued at \$5,500 (Record of Assessments 1850).
- 1860: The Corporation of the City of New York owned a five story structure, measuring 27 feet 5 inches by 24 feet 10 inches on a lot measuring 25 feet 7 inches by 24 feet 10 inches (Ibid. 1860). This was occupied by the fire department, Forrest Hose Company No. 58 (New York City Directory 1860-61:City Register 1860:4-5).
- 1870: The fire department continued to occupy the site (Record of Assessments 1870).
- 1880: The fire department continued to occupy the site (Ibid. 1880).
- 1890: Amy E. Black was taxed for this lot and building, which had the same dimensions as those given earlier (Ibid. 1890).
- 1900: Daniel J. Dowdney was taxed for the identical property, which was valued at \$10,000 (Ibid. 1900).
- 1910: Mary H. McCulloch was taxed for the identical property. It was valued at \$9000 without improvements and \$12,000 with improvements (Ibid. 1910).
- 1920: McCulloch was taxed for the identical property, which was valued at \$14,000 with improvements and \$11,000 without improvements (Ibid. 1920).
- 1930: Rose Lichter was taxed for the identical property, which was valued at \$20,000 with improvements and \$17,000 without improvements (Ibid. 1930-31).
- 1940: Rivco Properties, Inc. was taxed for the property. With improvements, its value was placed at \$10,000 and without improvements, its value was placed at \$8000 (Ibid. 1940-41).

- 1950: Faith Agency, Inc. was taxed for the property. With improvements, its value was put at \$12,000; without improvements, its value was put at \$7,000 (Ibid. 1950-51).
- 1960: Faith Agency, Inc. was taxed for the property. It was valued at \$15,000 with improvements and \$10,000 without improvements (Ibid. 1960-61).
- 1965: The Maiden Lane Service Station occupied the site. Its improved and unimproved values were both \$15,500 (Ibid. 1965-66).

APPENDIX XIV

Lot 27 corresponds to Ward Lot 367, also known as 20 Burling Slip. It was conveyed to Elias Nexin in 1785. Although a house and lot valued at \$3000 was assessed at this location in 1810, no owner or occupant was listed (Ward Book, Second Ward, 1810). Firm evidence for 20 Burling Slip is available from 1830 onward. After 1910, the property was consolidated with Lot 28.

1830: John C. Redmond occupied a house and lot valued at \$4000 (Ward Book, Second Ward, 1830). John C. Redmond and Company, a firm of merchants, had its business located at this address. Redmond lived at 117 Wooster (New York City Directory 1830-31:499). Aime (see Appendix XIII) also had his business at this address.

1840: John Dunn, a coopersmith, was taxed for a house and lot valued at \$6000 (Ward Book, Second Ward, 1840; New York City Directory 1840-41:222).

1850: John Dunn was taxed for a store and lot, valued at \$5000 (Record of Assessments 1850).

1860: The estate of John Dunn was taxed for a structure covering the lot, which measured 24 feet 8 inches by 24 feet 8 inches; it was four stories high. Its value was \$6000 (Ibid. 1860).

1870: The estate of John Dunn was taxed for a five story structure of the dimensions given above. It was valued at \$7000 (Ibid. 1870).

1880: The estate of John Dunn was taxed for the identical property; its value was \$5000 (Ibid. 1880).

1890: The estate of John Dunn was taxed for the identical property; its value was \$7000 (Ibid. 1890).

1900: John Dunn was taxed for the identical property, valued at \$10,000 (Ibid. 1900).

1910: Daniel Winant was taxed for a three and one-half story structure, with dimensions identical to those given above. Its value exclusive of improvements was \$8000 and with improvements was \$14,000 (Ibid. 1910).

See Appendix XV.

APPENDIX XV

- Lot 28 corresponds to Ward Lot 368; it was also known as 180 Front Street after 1820. Before 1820, it was listed as 174 Front Street. No number is assigned to it in the 1789 tax records, although the lot corresponds to a listing for Jacob Brewerton's store, assessed at a value of \$1000 (Tax Records, 1789). A corner property, it is also known as 22 Burling Slip.
- 1784: Jacob Brewerton retained control of the property after two portions were sold at public auction to Elias Nexin (see Appendices XII, XIII, and XIV).
- 1789: A store belonging to Jacob Brewerton was listed on Front Street. Valued at \$1000, the property was rented to Thomas Saunders, whose personal estate was not assessed (Tax Records 1789).
- 1791: The estate of Jacob Brewerton was taxed for a store corresponding to this lot, bordering on Wynant Van Zandt's property and near William Lupton's wharf. The store was assessed at a value of \$1450 and was leased to Snowden and Swortworth, whose personal estate was valued at \$100, and to Joseph Smith, whose personal estate was valued at \$50 (Tax Records 1791).
- 1810: The firm of Nixen and Carter and Company, ship chandlers, was located at 174 Front Street. The store and lot were valued at \$3600. Walter Nixen, one of the partners, lived at 38 Ann Street (Ward Book, Second Ward, 1810; New York City Directory 1810:283).
- 1820: The firm, McIntire and Nixen, ship chandlers, was located at 180 Front Street. The store and lot were valued at \$6500. McIntire lived at 55 Beekman (Ward Book, Second Ward, 1820; New York City Directory 1820-21:294).
- 1830: Isaac Van Cleef was taxed for a house and lot at 180 Front Street, valued at \$14,000. A merchant, Van Cleef, lived at 57 Walker Street and conducted his business from 180 Front Street (Ward Book, Second Ward, 1830; New York City Directory 1830-31:601).
- 1840: Isaac Van Cleef was taxed for a store and lot, valued at \$19,000. Van Cleef continued to operate his business at 180 Front Street but lived at 162 Eighth Street (Ward Book, Second Ward, 1840; New York City Directory 1840-41).
- 1850: Robert Carter was taxed for a store and lot assessed at \$17,000 (Record of Assessments 1850).
- 1860: Henry Waldron was taxed for a four story building and lot; the building was coterminus with the lot, measuring 23 feet 10 inches by 63 feet 5 inches (Ibid. 1860). Waldron lived at 22 Clinton, in Brooklyn, but the firm Henry Waldron and Company, manufactureres of oil and water colors, chemicals, varnishes, etc., was located at 180 Front Street and 22 Burling Slip (New York City Directory 1860-61:885).
- 1870: Charles Schmidt was taxed for a five story building, coterminus with the lot, assessed at \$28,000 (Record of Assessments 1870).

- 1880: Charlotte Schmidt was taxed for the identical property, valued at \$22,000 (Ibid. 1880).
- 1890: Edwin Austin was assessed for the identical property, valued at \$28,000 (Ibid. 1890).
- 1900: Edward Austin was assessed for the identical property valued at \$26,000 (Ibid. 1900).
- 1910: William McDonagh was assessed for this property valued at \$36,000 without improvements and \$40,000 with improvements (Ibid. 1910). The firm, William McDonagh and Son, dealers in oil, was located at 180 Front Street and 22 Burling Slip (New York City Directory 1909:961). Assessments from 1910 onward include Lot 27 (see Appendix XIV).
- 1920: McDonagh was assessed for the identical property, valued at \$42,000 with improvements and \$33,000 without (Record of Assessments 1920-21). The firm, located at 180 Front Street, was described as dealing in paints, oils, and varnishes (New York City Directory 1920-21:1180).
- 1930: McDonagh was taxed for the identical property valued at \$42,000 without improvements and \$50,000 with improvements (Record of Assessments 1930-31).
- 1940: McDonagh was taxed for the identical property valued at \$32,000 without improvements and \$39,000 with improvements (Ibid. 1940).
- 1950: L. H. McDonagh was taxed for the identical property assessed at a value of \$25,000 without improvements and \$33,000 with improvements (Ibid. 1950-51).
- 1960: Almac Realty Corporation was taxed for the identical property, valued at \$25,000 without improvements and \$33,000 with improvements (Ibid. 1960-61).

See Appendix XVI.

APPENDIX XVI

Lot 29 corresponds to Ward Lot 365, also known as 178 Front Street and as 172 Front Street before 1820. Owned by Wynant Van Zandt in 1789, the lot was not numbered in the tax records of 1789.

- 1789: A store owned by Wynant Van Zandt was valued at \$900. It was leased to Gilbert Saltonstale, but the value of his property was not listed (Tax Assessments 1789).
- 1791: Wynant Van Zandt's store was valued at \$1500. Gilbert Saltonstale leased part or all of the property; his personal property was assessed at \$250 (Ibid. 1791).
- 1795: Van Zandt was listed as owning the property adjacent to the rear of Lot 24, when Van Zandt conveyed the Water Street property to his son on 9 March 1795 (Van Zandt to Van Zandt, 19 February 1796, Liber 51, Page 107).
- 1810: A. L. Underhill, a merchant, occupied a store at 172 Front Street; he resided at 42 Dey. The property was valued at \$3500 (Ward Book, Second Ward, 1810; New York City Directory 1810:368).
- 1820: D. and J. L. Brainerd occupied a store at 178 Front Street, valued at \$5750. They were grocers, and their home address was 37 Cherry (Ward Book, Second Ward, 1820; New York City Directory 1820-21:91).
- 1830: Ransom and Spellman, another firm of grocers, occupied a store at 178 Front Street, valued at \$11,000 (Ward Book, Second Ward, 1830; New York City Directory 1830-31:497).
- 1840: Buklen and Crane occupied a store at this address; Thomas P. Bucklen lived at 234 East Broadway (Ward Book, Second Ward, 1840; New York City Directory 1840-41:127). Edward Van Zandt, of Newport, Rhode Island, had sold the property to Charles Collins on 2 October 1837, who sold it subsequently to Cornelius U.S. Kane, a lawyer in New York City (Charles Collins to C. V. S. Kane, 1 January 1838, Liber 404, page 277).
- 1850: Edmund Penfold, a grocer, occupied a store and lot at his home address, 8 University Place. 178 Front Street, assessed at \$15,000 (Record of Assessments 1850; New York City Directory 1850-51:394).
- 1860: Edmund Penfold, a merchant, occupied a three and one-half story building at this address. The building measured 23 feet 6 inches by 66 feet on a lot that measured 23 feet 6 inches by 72 feet 3 inches. It was assessed at a value of \$15,000 (Record of Assessments 1860; New York City Directory 1860-61:674).
- 1870: Edmund Penfold, a grocer, was listed as the owner/occupant at this address; his home address was 87 Fifth Avenue. The five story building, assessed at a value of \$10,000, was occupied by the firm of Schuyler, Penfold and Company, Grocers. The building measured 23 feet 6 inches by 66 feet on a lot that measured 72 feet 3 inches. It was assessed at a value of \$10,000 (Record of Assessments 1870; New York City Directory 1870:869).

- 1880: Penfold was taxed for the identical property, valued at \$17,000 (Record of Assessments 1880).
- 1890: Penfold was taxed for a building that "covered" the entire lot. The dimensions of the lot were 23 feet 6 inches by 86 feet valued at \$28,000 (Ibid. 1890).
- 1900: Penfold was taxed for the identical property (Ibid. 1900).
- 1910 Daniel Winant was taxed for a four and one-half story building that covered the lot. The value of the property with improvements was \$31,500 and without improvements was \$21,200 (Ibid. 1910). D. Winant, Inc., dealers in meat, was located at 178 Front Street (New York Directory 1909:1592).
- 1920: Winant was taxed for a five-story building that covered the lot. The unimproved value of the property was \$32,000; the improved value was \$49,000 (Record of Assessments 1920-21). Daniel Winant, Inc. was still located at 178 Front Street (New York City Directory 1920:1918).
- 1930: Daniel Winant was taxed for a three and one-half and a five-story structure that covered the lot. The improved value of the buildings was \$55,000; the unimproved value was \$42,000 (Record of Assessments 1930-31).
- 1940: Daniel Winant sold Lots 77 and 29 to Edward E. Androvetti (Daniel Winant et al. to Edward E. Androvetti; 22 April 1940, Liber 4062, Page 30). Winant was taxed for a three-story building that covered the lot (Record of Assessments 1940-41). It was valued at \$32,000 without improvements and \$44,000 with improvements.
- 1950: Sam Treppel was taxed for a four-story building that covered the lot. It was valued at \$33,000 with improvements and \$25,000 without improvements (Ibid. 1950-51).
- 1960: The 148 John St. Corporation was taxed for the identical property (Ibid. 1960-61).
- 1965: The SW Amherst owned the entire length from John St. Fletcher, measuring 190 feet 10 3/4 inches by 88 feet 5 inches (Ibid. 1965-66). A five-story warehouse at this address was approved for demolition on 24 February 1961 (Buildings Department DM0139/61).

APPENDIX XVII

Lot 30 corresponds to Ward Lot 364, also known as 176 Front Street after 1820. Before then, it was known as 170 Front Street, although numbers were not assigned to houses along Front Street in the tax assessment of 1789. It is, however, adjacent to the house and lot owned by Elizabeth Funk and, therefore, corresponds to William Lupton's store, assessed at the value of \$900 in 1789. David Mumford was the tenant (Tax Assessment 1789).

- 1791: David Mumford, the tenant in William Lupton's store, was assessed for personal estate, valued at \$600. The store was valued at \$900 (Ibid. 1791).
- 1794: Mrs. Funk's house was listed as 144 Front Street; the house at 146 Front Street belonged to Robert Livingston's estate. It was valued at \$700. William Cunningham was the tenant; his personal estate was valued at \$75 (Ibid. 1794).
- 1795: The house at 146 Front Street belonged to Robert Livingston's estate. The value of the real estate was \$700. William Cunningham was the tenant, his personal estate was valued at \$75 (Ibid. 1795).
- 1810: Benjamin Gluston was taxed for a store, valued at \$4400; its address was 170 Front Street (Ward Book, Second Ward, 1810).
- 1820: Benjamin Hustace was taxed for a store and lot at 176 Front Street. A merchant, his residence was at 30 Dey (Ibid. 180: New York City Directory 1820-21:241).
- 1830: Hustace was taxed for a store and lot valued at \$7500 (Ward Book, Second Ward, 1830).
- 1840: Hustace was taxed for a store and lot valued at \$17,000 (Ibid. 1840).
- 1850: Hustace was taxed for a store and lot assessed at \$11,000 (Record of Assessments 1850).
- 1860: John Robertson, a distiller, was taxed for a building measuring 19 feet 3 inches by 80 feet on a lot measuring 19 feet 3 inches by 87 feet. The building had been three and one-half stories but had been increased to five. The property was valued at \$15,000. Robertson's residence was 9 West 3rd Street (Ibid. 1860; New York City Directory 1860-61:726).
- 1870: Robertson was taxed for the identical property valued at \$19,000 (Record of Assessments 1870).
- 1880: Robertson was taxed for the identical property valued at \$14,000 (Ibid. 1880).
- 1890: Robertson was taxed for the identical property valued at \$17,500 (Ibid. 1890).

- 1900: Robertson was taxed for a five-story building that "covered" the lot; its value was \$14,000 (Ibid. 1900).
- 1910: Robertson was taxed for the identical property, valued at \$16,100 without improvements and \$24,100 with improvements (Ibid. 1910).
- 1920: Samuel P. Tull was taxed for the identical property, valued at \$24,000 with improvements and \$17,000 without improvements (Ibid. 1920).
- 1930: The Front St. Corporation was taxed for the identical property, valued at \$26,000 without improvements and \$35,000 with improvements (Ibid. 1930-31).
- 1940: The Seamans Savings Bank was taxed for the identical property, valued at \$16,000 without improvements and \$23,000 with improvements (Ibid. 1940).
- 1950: Bay Ridge Builders was taxed for this property, valued at \$14,000 without improvements and \$20,000 with improvements (Ibid. 1950-51).
- 1960: Bay Ridge Builders was taxed for this property, valued at \$14,000 without improvements and \$20,000 with improvements (Ibid. 1960-61).
- 1965: See Appendix XVI.

APPENDIX XVIII

Lot 31 corresponds to Ward Lot 363, also known first as 168 and then 174 Front Street. In 1788, it was sold to Elizabeth Funck by John Thompson, who had acquired all of water lot grant five and who retained the other portion (i.e. Lot 22). The neighboring properties belonged to William Lupton (i.e. Lot 30) and the Widow Riker (i.e. Lot 32) (John Thompson to Elizabeth Funck, 28 February 1788, Liber 44, Page 214).

- 1789: The Widow Funck appears in the tax lists between property owned by William Lupton and John Riker on Front Street. The real estate was assessed at a value of \$600; all or part of it was rented to John Carpenter, whose personal estate was not valued (Tax Assessments 1789).
- 1791: The Widow Funck was assessed for a lot and house valued at \$650. John Carpenter still rented all or part of the property, and his personal property was taxed at a value of \$20 (Ibid. 1791).
- 1792: Elizabeth Funk owned the lot adjacent to that purchased by James and Gilbert Woodhull; see Appendix XIX.
- 1794: Mrs. Funk was taxed for a house at 144 Front Street valued at \$2000. Thomas C. Butler was the tenant; his personal estate was valued at \$150 (Ibid. 1794).
- 1795: William Funk was taxed for a house at 144 Front Street valued at \$2000. Thomas Carberry was listed as the tenant; his personal estate was valued at \$75 (Ibid. 1795).
- 1810: Kimberly Brace and Company, a firm of merchants, was located at 168 Front Street. The firm was assessed for real estate valued at \$4400 (New York City Directory 1810:242; Ward Book, Second Ward, 1810).
- 1820: William Coddington was assessed for a store valued at \$7500 at 174 Front Street (Ward Book, Second Ward, 1820).
- 1830: Thomas Webster was assessed for a house and lot valued at \$7500 at 174 Front Street (Ibid. 1830). Webster was a merchant, who resided at 14 Howard (New York City Directory 1830-31:624).
- 1840: Benjamin Hustace was assessed for a store and lot assessed at \$13,000 (Ward Book, Second Ward, 1840). For additional information on Hustace and his other holdings, see Appendix XVII.
- 1850: Benjamin Hustace was assessed for real estate valued at \$11,000 (Record of Assessments 1850).
- 1860: James Hunter was assessed for a five-story structure valued at \$15,000. It measured 19 feet 2 inches by 80 feet on a lot that measured 19 feet 2 inches by 85 feet 2 inches (Ibid. 1860).
- 1870: Hunter was taxed for the identical property, valued at \$19,000 (Ibid. 1870).

- 1880: Hunter was taxed for the identical property, valued at \$14,000 (Ibid. 1880).
- 1890: Sarah Lendenham was taxed for the identical property, valued at \$17,500 (Ibid. 1890).
- 1900: Lendenham was assessed for a five-story building that "covered" the lot, which had the same dimensions as those given above. It was valued at \$14,000 (Ibid. 1900-1901).
- 1910: J. A. Coale was assessed for the identical property. Its unimproved value was \$15,800 and its improved value was \$24,000 (Ibid. 1910).
- 1920: E. P. Cronkhite was assessed for the identical property; its unimproved value was \$17,000 and its improved value was \$24,000 (Ibid. 1920).
- 1930: The Maxwellton Realty Corporation was assessed for the identical property; its unimproved value was \$26,000, and its improved value was \$34,000 (Ibid. 1930-31).
- 1940: D. C. Johnson was assessed for the identical property. Its unimproved value was \$16,000, and its improved value was \$23,000 (Ibid. 1940-41).
- 1950: William M. Allison and Company was assessed for the identical property; its unimproved value was \$14,000, and its improved value was \$22,000 (Ibid. 1950-51).
- 1960: W. E. Leary was assessed for the identical property; its unimproved value was \$14,000, and its improved value was \$22,000 (Ibid. 1960-61).

Consolidated with 176 Front Street, it was a manufacturing establishment when approved for demolition on March 1, 1963 (Buildings Department, DM0059/63).

APPENDIX XIX

Lot 32 conforms to Ward Lot 362, known as 166 and then 172 Front Street. Up to 1792, it was owned as part of the larger tract extending from Water to Front Streets and encompassing Lots 21 and 32 by the Rikers. After 1792 by James and Gilbert Woodhull (John Riker et al. to James Woodhull and Gilbert Woodhull, 31 October 1792, Liber 48, page 326).

- 1789: John Riker was taxed for real estate, a house and lot, valued at \$600. Duyckinck, whose personal property was valued at \$50 was a tenant together with Isaac Whipps and Stephen Allen (Tax Assessments 1789).
- 1791: John Riker was taxed for a house on Front Street, valued at \$600. The tenants were William Simms, Evert Duyckinck and Thomas Jennings.
- 1792: Riker and other heirs sold the property to James and Gilbert Woodhull, grocers (New York City Directory 1793:172).
- 1810: 166 Front Street was occupied by B. and J. Strong Company, which was taxed for real estate valued at \$4400 (Ward Book, Second Ward, 1810).
- 1820: Havens and Woodhull was taxed for a store and lot valued at \$7500 (Ibid. 1820). A merchant, Henry Havens, maintained his business at this address but resided at 28 Veysey. The firm of Joseph Strong and Company also was located at 172 Front Street (New York City Directory 1820-21:221,420).
- 1830: Gideon Howland was taxed for a house and lot valued at \$7500 (Ward Book, Second Ward, 1830).
- 1840: Josiah Rich was taxed for a store and lot valued at \$13,000 (Ibid. 1840). A merchant, Rich lived at 279 Eastbroadway (New York City Directory 1840-41:529).
- 1850: Robert Carter was taxed for real estate at this address; it was valued at \$11,000 (Record of Assessments 1850). Henry Ruggles, the tenant, was a dealer in naval stores (New York City Directory 1850-51:434). For real estate that Ruggles owned, see Appendix III.
- 1860: Robert Carter was taxed for a five-story building, measuring 19 feet 2 inches by 78 feet on a lot 19 feet 2 inches by 84 feet 9 inches. Ruggles was still the tenant (Record of Assessments, 1860; New York City Directory 1860-61:740).
- 1870: Carter was taxed for the identical property, valued at \$19,000 (Record of Assessments 1870).
- 1880: Carter was assessed for the identical property, valued at \$13,500 (Ibid. 1880).
- 1890: Carter was taxed for the identical property, valued at \$17,500 (Ibid. 1890).
- 1900: Fred Frise was taxed for a building that "covered" the lot, which had the same dimensions as those given above (Ibid. 1900).

- 1910: Fred Frise was taxed for the identical property. Its improved value was \$24,000 and its unimproved value was \$15,800 (Ibid. 1910-11). Fred Frise and Sons, located at this address, dealt in tobacco (New York City Directory 1909:483).
- 1920: Frise was taxed for the identical property. Its improved value was \$24,000 and unimproved value was \$17,000 (Record of Assessments 1920-21).
- 1930: Frise was taxed for the identical property. Its improved value was \$35,000 and unimproved value was \$26,000 (Ibid. 1930-31).
- 1940: The Manhattan Realty Corporation was assessed for the identical property. Its improved value was \$23,000 and unimproved value was \$16,000 (Ibid. 1940-41).
- 1950: Manhattan Realty Corporation was taxed for the identical property. Its improved value was \$14,000 and unimproved value was \$20,000 (Ibid. 1950-51).
- 1960: The 172 Front Street Corporation was taxed for the identical property. Its improved value was \$24,000 and unimproved value was \$14,000 (Ibid. 1960-61).

APPENDIX XX

Lot 33 corresponds Ward Lot 361, known as 164 and 170 Front Street. The lot was owned by Tunis Tiebout in 1792, when the adjacent lot was sold to the Woodhulls (see Appendix XIX). Tiebout evidently had a dwelling on this lot in 1774, when he obtained a water lot grant for property extending east from Front Street (Grants of Land under Water D:452).

- 1721: Teunis Tiebout was taxed for a house valued at \$450; its tenant was Timothy Crowley, whose personal estate was valued at \$50 (Tax Assessments 1791).
- 1789: Teunis Tiebout was taxed for a house valued at \$350; Timothy Crowley rented all or part of the property. His personal estate was valued at \$75 (Tax Assessments 1789).
- 1810: 164 Front Street was occupied by Tredwell and Thorne, a firm of merchants. The property was assessed at \$4400 (Ward Book, Second Ward, 1810; New York City Directory 1810:365).
- 1820: Tredwell and Thorne was assessed for a store valued at \$7750 (Ward Book, Second Ward, 1820).
- 1830: Tredwell and Thorne was assessed for a house and lot valued at \$7500 (Ibid. 1830). Adam Tredwell's residence was in Brooklyn (New York City Directory 1830-31:592).
- 1840: Adam Tredwell and Sons was assessed for a store and lot valued at \$12,000 (Ward Book, Second Ward, 1840). Tredwell had moved by 1840 to 7 College Place (New York City Directory 1840-41:632).
- 1850: The estate of Garetta Cowenhaven was assessed for a store and lot valued at \$11,000 (Record of Assessments 1850).
- 1860: The estate of G. Cowenhaven was taxed for a three and one-half story building, measuring 19 feet by 61 feet on a lot measuring 19 feet by 83 feet 3 inches, valued at \$15,000 (Ibid. 1860).
- Randall G. Cowenhaven was sued for debt and the lot was sold at public auction to James H. Nichols of Boston (James C. Willet to James H. Nichols, 7 February 1860, Liber 805, Page 481). The estate of G. Cowenhaven was, nonetheless, listed as owner/occupant of the lot until 1880.
- 1870: The estate of G. Cowenhaven was taxed for a four-story building, with the dimensions given above, valued at \$16,000 (Record of Assessments 1870).
- 1880: G. Cowenhaven was taxed for the same property, valued at \$10,000 (Ibid. 1880).
- 1890: E. Y. Cowenhaven was taxed for the same property, valued at \$13,500 (Ibid. 1890).

- 1900: E. Y. Cowenhaven was assessed for a building that covered the lot, which had the same dimensions as those given above. It was valued at \$14,000 (Ibid. 1900).
- 1910: Sigmund Ashner was taxed for a one and four-story structure, measuring 19 feet by 65 feet 4 inches. The unimproved value of the lot was \$15,700 and the improved value was \$20,000 (Ibid. 1910).
- 1920: Ashner was taxed for a four-story structure with the same dimensions as those given above, valued at \$21,000 with improvements and \$17,000 without improvements (Ibid. 1920).
- 1930: Ina Ashner was taxed for the identical property, valued at \$26,000 without improvements and \$30,000 with improvements (Ibid., 1930-31).
- 1940: The Front Realty Company was taxed for the identical property, valued at \$16,000 without improvements and \$19,000 with improvements (Ibid. 1940-41).
- 1950: The Front Realty Company was taxed for the identical property, valued at \$14,000 without improvements and \$18,000 with improvements (Ibid. 1950-51).
- 1960: The Front Realty Company was taxed for the identical property, valued at \$14,000 without improvements and \$18,000 with improvements (Ibid. 1960-61).

APPENDIX XXI

Lot 34 corresponds to Ward Lot 360, also known as 162 and then 168 Front Street.

- 1791: Peter Bogert had a store at this lot valued at \$600. It was rented to Gilbert Woodhull, whose personal property was valued at \$500 (Tax Assessment 1791).
- 1789: Andrew Van Tuyl owned two stores, probably corresponding to Lots 34 and 35, assessed at \$1300. Luke Owens rented one or both; his personal estate was valued at \$100 (Tax Assessments 1789).
- 1810: Paulding and Irvine, wine merchants, occupied 162 Front Street, valued at \$4400 (Ward Book, Second Ward, 1810; New York City Directory 1810:193).
- 1820: Nathaniel Paulding, a wine merchant, occupied a store at 168 Front Street, valued at \$7250 (Ward Book, Second Ward, 1820; New York City Directory 1820:346).
- 1830: Paulding occupied a house and lot valued at \$7000 (Ward Book, Second Ward, 1830).
- 1840: Lucius H. Wait, a merchant, occupied a store and lot at 168 Front Street (Ibid. 1840; New York City Directory 1840-41:655).
- 1850: W. H. Clark was taxed for a store and lot, valued at \$10,500 (Record of Assessments 1850).
- 1860: R. S. Clark was taxed for a five-story building that measured 16 feet 9 inches by 64 feet 6 inches on a lot of the same size, valued at \$11,000 (Ibid. 1860).
- 1870: Clark was taxed for the identical property, valued at \$14,000 (Ibid. 1870).
- 1880: Clark was taxed for the identical property, which "covered" the lot and was valued at \$10,000 (Ibid. 1880).
- 1890: Clark was taxed for the identical property (Ibid. 1890). The executors of Robert Smith Clark's estate sold the lot with a brick store to Julius Hirsch of New York City in January 1890 (John M. Knox et al. to Julius Hirsch, 31 January 1890, Liber 2301, Page 12). Hirsch, in turn, sold the property, then leased to Gomez and Pearsall, to John H. Floyd of Suffolk County (Julius and Bella Hirsch to John H. Floyd, 28 April 1890, Liber 58-60).
- 1900: John H. Floyd was taxed for the identical property, valued at \$12,000 (Record of Assessments 1900-1901).
- 1910: Floyd was taxed for the identical property, valued at \$16,000 without improvements and \$17,000 with improvements (Ibid. 1910-11).

- 1920: Floyd was taxed for the identical property, valued at \$12,500 without improvements and \$17,000 with improvements (Ibid. 1920).
- 1930: Floyd was taxed for the identical property, valued at \$18,000 without improvements and \$23,000 with improvements (Ibid. 1930-31).
- 1940: P. J. Goohart was taxed for the identical property. Its improved value was \$14,000 and its unimproved value was \$11,000 (Ibid. 1940-41).
- 1950: Jennie Czerniawski was taxed for the identical property. Its improved value was \$14,000 and its unimproved value was \$10,500 (Ibid. 1950-51).
- 1960: Czerniawski was taxed for the identical property. Its improved value was \$14,000 and its unimproved value was \$10,500 (Ibid. 1960-61).

APPENDIX XXII

Lot 35 corresponds to Ward Lot 359, also known as 160 Front Street and 166 Front Street. It was one of two lots that Andrew Van Tuyl owned in 1789 (see Appendix XXI).

- 1791: Andrew Van Tuyl's store was valued at \$600. There was not a tenant and, therefore, Van Tuyl probably occupied the property himself (Tax Assessment 1791).
- 1810: The firm, Selah Strong and Son, merchants, was located at 160 Front Street. The property was valued at \$4400. Strong lived at 22 Cort (Ward Book 1810; New York City Directory 1810:352).
- 1820: Selah Strong and Son was located at 166 Front Street; the store and lot were valued at \$7250 (Ward Book, Second Ward, 1820).
- 1830: Havens, Snyder and Company, merchants, was located at 166 Front Street. The house and lot were valued at \$7000 (Ibid. 130; New York City Directory 1830-31:314).
- 1840: Alfred Ro Mount was assessed for a store and lot, valued at \$12,500 (Ward Book, Second Ward, 1840).
- 1850: The estate of Thomas A. Mills was taxed for the store and lot, valued at \$10,500 (Record of Assessments 1850).
- 1860: Joseph Tallman was assessed for a five-story building, measuring 17 feet by 61 feet on a lot measuring 17 feet by 73 feet, valued at \$12,000 (Ibid. 1860).
- 1870: Talman was assessed for the identical property valued at \$19,000 (Ibid. 1870).
- 1880: Rewick and Pettit was assessed for the identical property, valued at \$12,000 (Ibid. 1880).
- 1890: W. R. Renwick was taxed for the identical property, valued at \$15,000 (Ibid. 1890).
- 1900: W. R. Renwick was taxed for the identical property, valued at \$12,000 (Ibid. 1900).
- 1910: W. R. Renwick was taxed for the identical property. Its unimproved value was \$14,100, and its improved value was \$21,500 (Ibid. 1910).
- 1920: Charles Fox was assessed for the identical property. Its unimproved value was \$14,000, and its improved value was \$19,000 (Ibid. 1920).
- 1930: The Benjamin Barrett Realty Corporation was taxed for the property. Its unimproved value was \$19,000, and its improved value was \$25,000 (Ibid. 1930-31).
- 1940: Ernest Ellinger was taxed for the property. Its improved value was \$17,000, and its unimproved value was \$12,000 (Ibid. 1940-41).

- 1950: Ellinger was taxed for the property. Its improved value was \$15,000, and its unimproved value was \$11,500 (Ibid. 1950-51).
- 1960: Ellinger was taxed for the property, which was valued at \$15,000 with improvements and \$11,500 without improvements (Ibid. 1960-61).

APPENDIX XXIII

Lot 36 corresponds to Ward Lot 358. In the late eighteenth and early nineteenth centuries, this lot consisted of two lots, evidently subdivided by Jacobus Lefferts after he acquired the property from Corneilia De Peyster in 1774 (see discussion in the text). The lots were numbered 158 and 156 Front Street and by 1820 had been re-numbered 164 and 162 Front Street. The 1830 ward list states that 162 Front Street, then owned by David Nuttman, was the corner property at Fletcher and Front Streets, confirming the conclusions reached by analyzing the sequence of names in the tax lists of 1789 and 1791. By 1840, Havens and Snyder had acquired both properties and they were assessed as a single unit. In 1850, the address was formally listed as 162-164 Front Street. In the plat of the block of 1845, however, 162 had already been omitted.

156 Front Street/162 Front Street

- 1789: Jacobus Lefferts owned a house and lot valued at \$600. James Gandy and George Cantine, both of whom owned personal property valued at \$100, were tenants (Tax Assessments 1789).
- 1791: Lefferts owned a house valued at \$600. James McGaney and George Canton, assessed for personal property valued at \$50 and \$25 each, were tenants (Ibid. 1791).
- 1810: David Nuttman, a hatter, occupied a store and lot at 156 Front Street, valued at \$2000. Nuttman lived at 16 Fletcher Street (Ward Book, Second Ward, 1810; New York City Directory 1810:335).
- 1820: David Nutman was taxed for a store at 162 Front Street, valued at \$3750 (Ward Book, Second Ward, 1820).
- 1830: D. Nutman was taxed for a house and lot at 162 Front Street, valued at \$4000 (Ibid. 1830). Samuel Nuttman, a hatter, was also located at this address (New York City Directory 1830-31:460).
- 1840: Havens Snyder, merchants, was assessed for a store and lot, valued with the adjacent property at \$25,000 (Ward Book, Second Ward, 1840).
- 1850: Nehemiah Denton was taxed for a store and lot, valued with the adjacent property at \$21,000 (Ibid. 1850).

Hereafter, the lot was listed as 162-164 Front Street.

158 Front Street/164 Front Street

- 1789: John Ireland was taxed for a house valued at \$700. John Malony rented all or part of it; his personal estate was valued at \$100 (Tax Assessments 1789).
- 1791: Ireland was taxed for a house valued at \$850. The firm of Small and Henderson was located in the structure, with personal property valued at \$50. Donald Cameron also occupied the building (Ibid. 1791).

- 1810: N. Roberts, a tailor, occupied the house and lot at 158 Front Street, which was assessed at a value of \$2200. Roberts' personal estate was valued at \$200 (Ward Book, Second Ward, 1810; New York City Directory 1810:315).
- 1820: James Leary and John Leary had a store at 164 Front Street, valued at \$3250. They were hatters and evidently lived at the same address since their personal estate was also included in this entry. Their personal property was valued at \$500 each (Ward Book, Second Ward, 1820; New York City Directory 1820-21:273).
- 1830: Francis Kelley, a grocer, was located at 164 Front Street, which was valued at \$4000 (Ward Book, Second Ward, 1820; New York City Directory 1830-31:362).
- 1840: Havens Snyder was assessed for a store and lot, valued together with the adjacent property at \$25,000 (Ward Book, Second Ward, 1840; New York City Directory 1840-41:306).
- 1850: Nehemiah Denton was taxed for a store and lot, together with the adjacent property at \$21,000 (Record of Assessments 1850).
- 1860: Denton was taxed for a five-story building, measuring 32 feet 8 inches by 60 feet 8 inches on a lot measuring 32 feet 8 inches by 60 feet 8 inches, valued at \$25,000 (Ibid. 1860). These dimensions are identical to those given on the plats of the block dated 1845 and 1870-96. The buildings had evidently been merged or the earlier buildings had been taken down between 1830 and 1860 and a larger, single building constructed.
- 1870: The estate of N. Denton was taxed for the identical property, valued at \$32,500 (Ibid. 1870).
- 1880: A. Denton was taxed for the identical property, valued at \$22,500 (Ibid. 1880).
- 1890: The estate of A. Denton was taxed for the identical property, valued at \$26,000 (Ibid. 1890).
- 1900: A. Denton was taxed for the identical property, valued at \$22,500 (Ibid. 1900).
- 1910: The estate of A. Denton was taxed for the identical property, valued at \$29,000 without improvements and \$41,000 with improvements (Ibid. 1910).
- 1920: The estate of A. Denton was taxed for the identical property, valued at \$31,000 without improvements and \$38,000 with improvements (Ibid. 1920).
- 1930: The estate of A. Denton was assessed for the identical property, valued at \$41,000 without improvements and \$48,000 with improvements (Ibid. 1930-31).

- 1940: The estate of A. Denton was taxed for the identical property, valued at \$31,000 without improvements and \$38,000 with improvements (Ibid. 1940-41).
- 1950: The estate of A. Denton was taxed for the identical real estate valued at \$25,000 without improvements and \$33,000 with improvements (Ibid. 1950-51).
- 1960: Front Street Inc. was taxed for the identical property, valued at \$25,000 without improvements and \$33,000 with improvements (Ibid. 1960-61).