
ALTERATIONS AND REPAIRS IN THE APPRAISERS'
WAREHOUSE AT NEW YORK CITY.

The appropriation, "Collecting the revenue from customs," is not applicable to the expense of extensive alterations and changes in the appraisers' warehouse in New York City.

*(Comptroller Tracewell to the Secretary of the Treasury,
March 4, 1904.)*

In your communication of March 3, 1904, you request my decision of a question which you present as follows:

"The officials connected with the Customs Service in the city of New York consider it necessary and desirable for the proper dispatch of the customs business that extensive altera-

tions and changes be made on one of the floors of the appraisers' warehouse in that city, involving the supply of numerous partitions and other work of similar character. Your Office having held (1 Comp. Dec., 33; 7 id., 684) that the appropriation for 'Repairs and preservations of public buildings' was not available for making improvements and alterations in public buildings, I have the honor to request to be advised whether, in your opinion, the expense of making the proposed changes and alterations above referred to may not properly be paid from the appropriation for 'Collecting the revenue from customs,' the purpose of the same being entirely to facilitate the transaction of the customs business."

The appraisers' warehouse at New York is a public building under the control of the Treasury Department.

In my decision of April 23, 1898 (4 Comp. Dec., 593), I held that a steam-heated drying closet for the appraisers' warehouse at New York, consisting of a galvanized-iron structure constituting a case of drawers, with steam pipes, supported on short cast-iron legs, and connecting by steam pipes with a steam supply in the building—but not permanently attached to the building—and to be used by customs officers in sampling and classifying imported sugars, was a special appliance designed to be directly used in connection with the collection of duties on imported merchandise, and that the expense of furnishing it was properly payable from the appropriation for expenses of collecting the revenue from customs. So in my decision of May 4, 1898 (4 Comp. Dec., 609), I held that two cold-storage rooms, built inside of rooms in the appraisers' warehouse, but not permanently attached to the building, for the storage of imported tobacco, in order that it might be kept in proper condition for examination and deterioration prevented, and other appliances described therein, were of like character, and that their cost was properly payable from that appropriation.

But I do not think the reasons which governed those decisions have any application to the case which you now present, which contemplates extensive alterations in the building itself, and I am unable to perceive any satisfactory grounds upon which to justify the use of that appropriation for the object indicated.