City Council Room,
Austin, August 18th 1871

The City Council met under a special call by His Honor the Mayor
Present: the Mayor, and Messrs. Aldermen J. L. Bremond, J. L. Evans, C. F. Eggleston, S. Mussina & D. Whitlock
Absent: Messrs. Wm. Brueggerhoff, H. Madison & J.H. Robinson

His Honor addressed the meeting by stating that his attention had been called to the probable want of authority of the city council to levy a tax ad valorem of one-half of one per cent under the authority of the order of the General Commanding, which order had been accepted and acted under by the preceding council; and that, therefore, he addressed the following communication to the Attorney General:

"Mayor's Office
"Austin, Texas, Aug. 18, 1871

"Hon. Wm Alexander, Attorney Genl., Austin.

"Sir—my attention has been called to the rate of taxation now being applied by the City Assessor & Collector, and the question arises as to the authority to levy a tax of one-half of one per centum.

"The Charter approved February 2, 1857 authorized the levy of one-half of one per centum. The act amendatory of the charter approved January 13, 1862, reduced the per centum to one-twelfth of one per cent. "Special Order No. 3, January 4th, 1869, of the General commanding, raised the rate to one-half of one per centum.

"What, in your opinion, is the authorized limit of taxation, ad valorem, which the city council can enforce?

"I have the honor to remain your most obdt. servt.
(Sigd.) Jno W. Glenn"

In reply to which, he received the following communication:

"Attorney General's Office,
"Austin, Texas, August 18, 1871.

"Hon. John W. Glenn, Mayor of the City of Austin.

"Sir—In reply of your letter of enquiry just received, I have to state that Special Order No. 3 of the commanding General ceased to have effect when the control of the State was turned over to the civil authorities.

"Although the act of January 13, 1862, referred to in your letter, might have been held to have been unconstitutional, with reference to sections twenty-four (24) and twenty-five (25) of article seven (7) of the Constitution of 1845, which must be regarded as the Constitution in force when it was enacted, "because while professing in its title to amend the entire act, it only amends "sections seven (7) and nine (9) of that act—two objects not expressed "in the title, and whereas if it really amended the whole act, the whole act "should have been re-enacted and published at length; and, perhaps,
also,

"also, because it recognizes the late rebellion by providing that no one shall be "Mayor "who holds any lucrative office under the authority of the Confed. States." "It seems that the city by acting under it, and by observing the military order "above referred to, has precluded itself from now contending that it is "unconstitutional, and hence must continue to act under it until relieved "by the Legislature.

"I remain, in haste, your obedt. servt.

Wm. Alexander, Attorney General.

Since it would appear, from the preceding communication, that the city is not authorized to collect an ad valorem tax on real and personal property over one-twelfth of one per cent., the Mayor then recommended to instruct the assessor & collector to cease collections ad valorem on real and personal property, to apply to the Legislature for relief, and, should the Legislature refuse to legalize the collection of said tax at the rate of one-half of one per centum, to authorize him to issue to issue warrants on the city treasury to those who have paid taxes at the rate of one-half of one per cent. for the excess over one-twelfth of one per cent., which warrants to be receivable for taxes on ad valorem on real & personal property.

On motion of Alderman Bremond, the Mayor's report was accepted, and the council adjourned until the next regular meeting.

J. Lynch, Recorder.