

MINUTES OF THE CITY COUNCIL

CITY OF AUSTIN, TEXAS

Special Meeting

August 5, 1947
3:00 P. M.

Council Chamber, City Hall

The meeting was called to order, with Mayor Miller presiding.

Roll call

Present : Councilmen Bartholomew, Glass, Johnson, Mayor Miller, and
Councilman Thornberry - 5

Absent : None

Present also: Guiton Morgan, City Manager; J. E. Motheral, Director of Public Works; Trueman E. O'Quinn, City Attorney; W. T. Williams, Tax Assessor and Collector; and J. D. Huffman, Finance Director.

Present also: Members of the Citizens' Tax Advisory Committee, and other interested citizens.

The following NOTICE OF SPECIAL MEETING and CONSENT TO MEETING were ordered spread on the Minutes:

" NOTICE OF SPECIAL MEETING

TO THE MEMBERS OF THE CITY COUNCIL OF THE CITY OF AUSTIN:

Notice is hereby given that a special meeting of the City Council of the City of Austin will be held on the 5th day of August, 1947, at the Municipal Building, Eighth and Colorado Streets, in Austin, Texas, at three o'clock P. M. for the purpose of adopting an ordinance providing in the main for the preparation and filing with the City Tax Assessor and Collector of inventories of physical personal property owned, held, or used in connection with a business or profession and providing for the making of verified lists by owners and holders of all real and personal property for taxation.

Dated this 31st day of July, 1947.

(Sgd) TOM MILLER
Mayor
City of Austin, Texas.
" Hallie McKellar
City Clerk
City of Austin, Texas "

"CONSENT TO MEETING"

We, the undersigned members of the City Council, hereby accept service of the foregoing notice, waiving any and all irregularities in such service and such notice, and consent and agree that said City Council shall meet at the time and place therein named, and for the purposes therein stated.

(Sgd) Taylor Glass
" Homer Thornberry
" Wm. T. Johnson
" E. C. Bartholomew "

Mayor Miller stated that this was one of a series of meetings had on the reappraisal and revaluation of property program, such program having been approved by the citizens in a public meeting when it became apparent that the schools must have more money, either by increased revenues or a charter amendments election to separate them from the city government.

The Mayor then laid before the Council the following ordinance, a public hearing on which having been heretofore held:

AN ORDINANCE DEFINING CERTAIN WORDS AND PHRASES AND PROVIDING FOR THE MAKING OF VERIFIED LISTS BY OWNERS AND HOLDERS OF ALL REAL AND PERSONAL PROPERTY FOR TAXATION; PROVIDING FOR THE PREPARATION AND FILING WITH THE CITY TAX ASSESSOR AND COLLECTOR OF INVENTORIES OF PHYSICAL PERSONAL PROPERTY OWNED, HELD OR USED IN CONNECTION WITH A BUSINESS OR PROFESSION, AND PRESCRIBING THE FORM FOR SUCH INVENTORIES; PROVIDING FOR NOTICE TO PERSONS FAILING TO FILE INVENTORIES AND PROVIDING PENALTIES FOR FAILURE OR REFUSAL TO FILE INVENTORIES AFTER NOTICE; PROVIDING AUTHORITY IN THE CITY TAX ASSESSOR AND COLLECTOR TO PREPARE SUCH INVENTORIES UPON DEFAULT OF THE OWNER, HOLDER OR AGENT, AND TO EXAMINE BOOKS AND RECORDS AND MAKE PHYSICAL INVENTORIES OF THE PROPERTY OF THE OWNER OR HOLDER FOR THE PURPOSE OF PREPARING OR VERIFYING ANY SUCH INVENTORIES; PROVIDING FOR ACCEPTANCE OF INVENTORIES BY THE CITY TAX ASSESSOR AND COLLECTOR OR FORWARDING BY HIM TO THE BOARD OF EQUALIZATION OF SUCH VALUATIONS REJECTED AND THE GIVING OF NOTICE TO THE OWNERS OR HOLDERS OF SUCH ACTION; PROVIDING THAT THE CITY TAX ASSESSOR AND COLLECTOR MAY EXAMINE BOOKS AND RECORDS AND MAKE PHYSICAL INVENTORIES FOR THE PURPOSE OF VERIFYING INVENTORIES AND TO DISCOVER ANY PERSONAL PROPERTY NOT ASSESSED OR RENDERED FOR TAXATION EVERY YEAR FOR TWO YEARS PAST; PRESCRIBING THE PROCEDURE FOR HANDLING INVENTORIES FOR THE YEAR 1947; PROVIDING THAT INVENTORIES FILED SHALL BE CONFIDENTIAL AND PRESCRIBING PENALTIES FOR DIVULGING INFORMATION CONTAINED IN SUCH INVENTORIES; PROVIDING FOR THE FULL RIGHT, POWER AND REMEDY OF INJUNCTION OR OTHER CIVIL ACTION TO PREVENT, PROHIBIT OR RESTRAIN THE VIOLATION OF THIS ORDINANCE; PROVIDING THAT THE CITY TAX ASSESSOR AND COLLECTOR SHALL ENFORCE THE RIGHT TO EXAMINE BOOKS AND RECORDS AND MAKE PHYSICAL INVENTORIES BY INJUNCTION OR OTHER CIVIL ACTION IN A COURT OF COMPETENT JURISDICTION; PROVIDING A SEVERABILITY CLAUSE; AND DECLARING AN EMERGENCY.

The ordinance was read in full and discussed at length by members of the City Council and other persons present.

Everett L. Looney, Attorney, offered the following amendment to Section 2 of the Ordinance, to-wit:

"Section 2. Renditions and Valuations. (a) Each person required by law to list property shall make and sign a statement, verified by oath, of all property, both real and personal, in his possession, or under his control, and which he is required to list for taxation, either as owner or holder thereof, as now provided by law.

(b) Real and personal property shall be valued for taxation on the same basis so that taxes shall be equal and uniform on all classes of property. Specifically, if the assessor, board of equalization, the city council, or either of them, shall adopt for purposes of valuation of any property the value of such property for any given year other than the year such value is being fixed, then the value for the same year so adopted for the valuation of such property shall likewise be adopted as to all other property. "

After considerable discussion of the proposed amendment, it was the consensus of the City Council, the Citizens Tax Advisory Committee, and others present that such amendment would only create more confusion in the minds of the public, and therefore same be not adopted.

The City Attorney stated that the final draft of the ordinance as presented and read in full today met with the approval of the attorneys appointed at the public meeting to assist in a revision of the ordinance.

It was then moved by Councilman Glass, seconded by Councilman Johnson, that the rule be suspended and the ordinance be passed to its second reading. The motion carried by the following vote:

Ayes : Councilmen Bartholomew, Glass, Johnson, Mayor Miller, and
Councilman Thornberry

Noes : None

The ordinance was then read the second time and Councilman Glass moved, seconded by Councilman Johnson, that the rule be further suspended and the ordinance be passed to its third reading. The motion carried by the following vote:

Ayes : Councilmen Bartholomew, Glass, Johnson, Mayor Miller, and
Councilman Thornberry

Noes : None

The ordinance was then read the third time and Councilman Glass moved, seconded by Councilman Johnson, that the ordinance be finally passed. The motion carried by the following vote:

Ayes : Councilmen Bartholomew, Glass, Johnson, Mayor Miller, and
Councilman Thornberry

Noes : None

Thereupon, Mayor Miller announced that the ordinance had been finally passed.

Upon motion, seconded and carried, the meeting was recessed at 5:05 P.M., subject to call of the Mayor.

Attest:

Hallie M. Kellum

City Clerk

APPROVED:

Tom Miller

MAYOR