

The above resolution was granted by the following vote: Ayes, Mayor Yett, Councilmen Avery, Haynes, Nolen and Searight, 5; naves, none.

The Council then recessed.

**SPECIAL MEETING OF THE CITY COUNCIL:**

Austin, Texas, February 4, 1924.

The Council was called to order by the Mayor. Roll call showed the following members present: Mayor Yett, Councilmen Avery, Haynes, Nolen and Searight, 5; absent, none.

A number of written appeals of taxpayers against the valuations as fixed by the Board of Equalization were read and action upon same was deferred. Motion prevailed by the following vote: Ayes, Mayor Yett, Councilmen Avery, Haynes, Nolen and Searight, 5; naves, none.

The Council then adjourned.

**REGULAR MEETING OF THE CITY COUNCIL:**

Austin, Texas, February 7, 1924.

The Council was called to order by the Mayor. Roll call showed the following members present: Mayor Yett, Councilmen Avery, Haynes, Nolen and Searight, 5; absent, none.

The Minutes of the last meetings were read and upon motion of Councilman Haynes were adopted by the following vote: Ayes, Mayor Yett, Councilmen Avery, Haynes, Nolen and Searight, 5; naves, none.

A. F. Lamar appeared before the Council and presented a petition signed by Clinton Owsley and others, asking that certain street improvements be made on San Pedro Street. Councilman Haynes moved that the petition be referred to Councilman Searight. Motion prevailed by the following vote: Ayes, Mayor Yett, Councilmen Avery, Haynes, Nolen and Searight, 5; naves, none.

Upon the recommendation of Capt. J. H. Rogers, City Marshal, Councilman Nolen nominated W. A. Meredith as a regular plain clothes police officer of the City of Austin, to fill a vacancy in the Department, such nomination to be effective February 2nd, 1924. Nomination was confirmed by the following vote: Ayes, Mayor Yett, Councilmen Avery, Haynes and Searight, 4; naves, none, Councilman Nolen present but not voting.

Councilman Nolen nominated A. P. Campbell as special policeman, to act as special police officer at the City Hospital in emergency cases. Nomination was confirmed by the following vote: Ayes, Mayor Yett, Councilmen Avery, Haynes

and Searight, 4; naves, none, Councilman Nolen present but not voting.

The report of the Safety Committee recommending that the request of Robinson & Robinson, Agents for Walker Properties Association, requesting that Block 27 be included in the fire limits, was read, and Councilman Avery moved that the petition of said Robinson & Robinson, Agents, together with the recommendation of the Safety Committee, be referred to the City Attorney for his report back to the City Council. Motion prevailed by the following vote: Ayes, Mayor Yett, Councilmen Avery, Haynes, Nolen and Searight, 5; naves, none.

The monthly reports of W. D. Walker, Dairy Inspector, Miss Anna R. Fuchs, Municipal Nurse, and A. S. Anderson, Public Weigher, and Fred Sterzing, Assessor and Collector, were read and ordered filed.

Councilman Haynes introduced the following resolutions:

WHEREAS, the Board of Equalization, to whom was referred the protest of Carl Belisch, Agent, against the valuation placed on Lots 6 and 7, Block 10, assessed to the Estate of B. Melasky for taxes of 1923, have recommended that the valuation on the ground be reduced from \$1080.00 to \$500.00 on account of the lots being almost destroyed by the creek, etc.,

Therefore,

BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF AUSTIN:

That the Assessor and Collector be and he is hereby instructed to make the change on his rolls and to take credit for \$500.00, amount of reduction.

WHEREAS, after a careful consideration of the protest of Swann-Schulle Furniture Company against the action of the Board of Equalization in increasing the valuation assessed against them for taxes of 1923, from \$15,000.00 to \$35,000.00, we deem it just and equitable that a reduction of \$10,000.00 should be made in the valuation,

Therefore,

BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF AUSTIN:

That the Assessor and Collector be and he is hereby instructed to place the valuation on his rolls for 1923 at \$25,000.00.

WHEREAS, after careful consideration of the protest of Henry Huebsch against increase in the valuation from \$800.00 to \$1450.00, placed by the Board of Equalization on the improvements on Lot 1, Block 30, in Swisher's Addition, South Austin, for 1923, we deem it just and equitable that a reduction of \$250.00 should be made in the valuation,

Therefore,

BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF AUSTIN:

That the Assessor and Collector be instructed to change the valuation on his rolls for 1923 to \$1200.00.

WHEREAS, in the rendition by Mrs. Ella M. Little of an automobile for taxes of 1923 there appears an error in that the assessment is made and signed by her as a Nash car and valued at \$300.00, which valuation, on account of its being a "Nash" was raised by the Board of Equalization to \$800.00; and

WHEREAS, Mrs. Little now makes the statement that the car is an old Dodge and not worth exceeding \$400.00,

Therefore,

BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF AUSTIN:

That in view of the probable error in the assessment, as explained above, the Assessor is hereby authorized to accept the taxes on the original valuation of \$300.00 and to take credit for the increase made by the Board.

WHEREAS, after a careful consideration of the protest of Emil Bernhard against the action of the Board of Equalization in raising the valuation of \$350.00 on the improvements on Lot 2, Block 22, Swisher's Addition, South Austin to \$485.00 for taxes of 1923, we deem it just and equitable that the valuation should remain at \$350.00,

Therefore,

BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF AUSTIN:

That the Assessor and Collector be and he is hereby instructed to make the reduction on his rolls for 1923.

WHEREAS, the Board of Equalization, to whom was referred the protest of D. C. Reed against the valuation placed on the Walker Refinery property for taxes of 1923, has recommended that the valuation be reduced from \$9500.00 to \$5000.00

Therefore,

BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF AUSTIN:

That the Assessor and Collector be and he is hereby instructed to change the valuation on his rolls and take credit for amount of reduction.

WHEREAS, the Board of Equalization, after considering the protest of E. L. Steck Company against the valuation of \$10,000.00 placed on their merchandise, etc., for taxes of 1923, have recommended that the valuation be reduced to \$7500.00,

Therefore,

BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF AUSTIN:

That the Assessor and Collector be and he is hereby authorized and instructed to make the change on his rolls in this assessment and to take credit for amount of reduction.

BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF AUSTIN:

That after a careful consideration of the protest of Mrs. Marie Durham against the valuation of \$2835.00 placed by the Board of Equalization on eighteen (18) acres assessed to her in South Austin, we deem it just and equitable to reduce said valuation to \$2150.00 for taxes of 1923 and the Assessor and Collector is hereby authorized to make the change on his rolls and to take credit for \$685.00, amount of reduction.

WHEREAS, the City Council, by resolution on March 15, 1923, reduced the valuation of \$1660.00 placed by error of the Unit System experts on 60x86-2/3 feet of the southwest part of Outlot 51, Division "E", to \$560.00; and

WHEREAS, correction has not been made on the rolls of 1923 and the property owned by Mrs. Pauline Paula and Phillis Henry appears assessed at \$1660.00,

Therefore,

BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF AUSTIN:

That the Assessor and Collector be and he is hereby instructed to change the valuation of \$1660.00 placed on said property to \$560.00 on his rolls for 1923, being the same valuation fixed by resolution of the Council for 1922, and so paid by the owners.

WHEREAS, the Board of Equalization, to whom was referred the protest of Mrs. D. C. Peoples against the increase in the valuation of property assessed to her for taxes of 1923, have recommended that the valuation of \$700.00 placed on the improvements be reduced to \$550.00,

Therefore,

BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF AUSTIN:

That the Assessor and Collector be and he is hereby instructed to make the change on his rolls and to take credit for \$150.00, amount of reduction.

WHEREAS, the Board of Equalization, to whom was referred the protest of Mrs. R. E. Paysinger against valuation placed by the Board on property assessed to her for taxes of 1923, after carefully considering same, have recommended that the valuation of \$1850.00 placed on Lots 20 to 29, Block 1, Division "2", be reduced to \$1250.00 on account of the topography and the street car track interfering with sidewalk on Pressler Street,

Therefore,

BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF AUSTIN:

That the Assessor and Collector be and he is hereby instructed to make the change on his rolls for 1923 and to take credit for amount of reduction.

WHEREAS, the Board of Equalization, to whom was referred the protest of Mrs. Nellie Evans against the valuation placed by the Board on her property for taxes of 1923, have recommended that the valuation of \$1335.00 on Lot 51, be reduced to \$800.00,

Therefore,

BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF AUSTIN:

That the Assessor and Collector be and he is hereby instructed to make the change on his rolls for 1923 and to take credit for \$535.00, amount of reduction.

WHEREAS, the Board of Equalization, after considering the protest of Mr. John D. Dahlich, owner and manager of the C. A. Dahlich mercantile establishment, have recommended that the valuation of \$48,535.00 placed by them on the merchandise, assessed for taxes of 1923, be reduced to \$40,000.00,

Therefore,

BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF AUSTIN:

That the Assessor and Collector be and he is hereby instructed to make the change on his rolls for 1923 and to take credit for \$8535.00, amount of reduction.

WHEREAS, the Board of Equalization has found an error in the valuation of the assessment of Vivian Taylor for taxes of 1923, and recommend that same be reduced from \$1305.00 to \$650.00,

Therefore,

BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF AUSTIN:

That the Assessor and Collector be and he is hereby instructed to make the correction on his rolls and take credit for the difference.

WHEREAS, the Board of Equalization, to whom was referred the protest of M. K. Smith against the valuation placed on his property for taxes of 1923, after carefully considering same and the condition of the house, have recommended that the valuation on same be reduced from \$1540.00 to \$1300.00,

Therefore,

BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF AUSTIN:

That the Assessor and Collector be and he is hereby instructed to make the change on his rolls and to take credit for \$240.00, amount of reduction.

WHEREAS, the Board of Equalization, after carefully considering the protest of Mrs. Elizabeth Frame of the valuation placed on her property for taxes of 1923 have recommended that the valuation of \$900.00 placed on the improvements be reduced to \$800.00 on account of the poor condition of the house, etc.,

Therefore,

BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF AUSTIN:

That the Assessor and Collector be and he is hereby instructed to make the change on his rolls for 1923 and to take credit for the \$100.00 reduction.

WHEREAS, the Board of Equalization, to whom was referred the protest of B. A. Meyers against the valuation placed by the Board on property assessed to him for taxes of 1923, have recommended that the valuation be reduced from \$740.00 to \$500.00, same having been assessed at full value instead of two-thirds value,

Therefore,

BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF AUSTIN:

That the Assessor and Collector be and he is hereby instructed to make the correction on his rolls and to take credit for \$240.00, amount of reduction.

WHEREAS, the Board of Equalization, to whom was referred the protest of Mr. A. C. Hatsfeld against the valuation of \$250.00 placed on her old automobile for taxes of 1923, after further investigation have recommended that the valuation be reduced to \$100.00;

Therefore,

BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF AUSTIN:

That the Assessor and Collector be and he is hereby authorized to change the valuation on his rolls and to take credit for \$150.00, amount of reduction.

WHEREAS, the Board of Equalization on the protest of Orlando Caldwell against the valuation placed on the improvements on his Lots 1 and 2, Block I, Outlet 44, Division "B", having made a thorough investigation, state that the valuation of \$400.00 placed on Lot 1 should be reduced to \$200.00 and the valuation placed on Lot 2 should be reduced to \$100.00 as they found the building were old and unused and that they have since been sold at \$400.00 and removed,

Therefore,

BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF AUSTIN:

That the Assessor and Collector be and he is hereby instructed to make the necessary change on his rolls for 1923 and to take credit for the amount of said reduction.

WHEREAS, the Board of Equalization, to whom was referred the protest of Chas. Sinnigson against the valuation of \$900.00 placed by the Board on two cars assessed to him for taxes of 1923, after further investigation, have recommended that the valuation be reduced to \$400.00,

Therefore,

BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF AUSTIN:

That the Assessor and Collector be and he is hereby instructed to make the change on his rolls and to take credit for \$500.00, reduction allowed.

WHEREAS, the Board of Equalization, to whom was referred the protest of the Gracy Abstract Company against the valuation placed on their stock for taxes of 1923, after carefully considering same, have recommended to the City Council that the valuation of \$33,000.00 as fixed by them be reduced to \$25,000.00,

Therefore,

BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF AUSTIN:

That the Assessor and Collector be and he is hereby instructed to make the change on his rolls and to take credit for \$8000.00, amount of reduction.

WHEREAS, the Board of Equalization, to whom was referred the protest of Carl Belish against the valuation placed on the improvements on his Lot, north half of Lot 2, Block 124, having re-examined same, recommend that the valuation be reduced from \$4800.00 to \$4280.00,

Therefore,

BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF AUSTIN:

That the Assessor and Collector be and he is hereby instructed to make the change on his rolls for 1923, and to take credit for \$520.00, amount of reduction.

WHEREAS, after considering the protest of Ben M. Barker against the valuation of \$17,000.00, placed by the Board of Equalization on the improvements on his home, a majority of the Council considering that the valuation should be reduced to \$15,000.00,

Therefore,

BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF AUSTIN:

That the Assessor and Collector be and he is hereby instructed to change the assessment on his rolls for 1923, and to take credit for the \$2000.00 reduction.

WHEREAS, the Board of Equalization, after a careful investigation of the property rendered by Geo. W. and T. B. Walling, Outlet 10, Division "Z" for taxes of 1923, have reduced the valuation of \$3550.00 placed on same under the Unit System to \$2250.00 as just and equitable by reason of the fact that said property is located across the creek and in its present condition is inaccessible and, in their judgment, the valuation under the Unit System and passed on by the Board of Equalization for 1922 is therefore excessive and erroneous,

Therefore,

BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF AUSTIN:

That the resolution adopted by the Council on January 31st, 1924, refusing the petition of Mr. Walling to make the valuation of 1922 the same as corrected by the Board of Equalization for 1923, be and is hereby reconsidered and that the Assessor and Collector is hereby instructed to correct the valuation on his rolls of 1922 to \$2250.00 and to accept payment on same without interest or penalty, taking credit for same, the matter having been held up pending investigation as above stated.

WHEREAS, Mr. G. M. Shipe having protested against the valuation of \$39,145.00 placed by the Board of Equalization on his lots (now embraced in Shadow Lawn) for taxes of 1923; and

WHEREAS, the tax rolls of 1922 show that the lots now embraced in Shadow Lawn were valued under the Unit System and passed on by the Board of Equalization at \$31,065.00 and the taxes paid on said valuation,

Therefore,

BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF AUSTIN:

That the Assessor and Collector be and he is hereby instructed to change the valuation of \$39,145.00 on his rolls for 1923, to \$31,065.00, the same as for 1922, and to take credit for \$8,080.00, amount of reduction.

WHEREAS, Jake Silberstein has protested against valuation made by the Board of Equalization on properties assessed to him for taxes of 1923, and same having been carefully considered,

Therefore,

BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF AUSTIN:

That the following reductions be made, to-wit:

Improvements on 100x150 feet out of South 1/2 of Lot 5, Outlet 57, Division "B", be reduced from \$1350.00 to \$1000.00;

Improvements on 50x100 feet of the North 1/2 of Lot 5, Outlet 57, Division "B" be reduced from \$450.00 to \$300.00,

and that the Assessor and Collector be and he is hereby instructed to make the changes on his rolls for 1923 and to take credit for \$500.00, amount of reduction.

WHEREAS, Guy C. Foster has protested against the valuation placed by the Board of Equalization on his property at 807 West Tenth Street, lot valued at \$535.00 and house at \$475.00, and the same is found to be in accordance with the valuation under the Unit System for 1922. No change can be made in the ground value, but we believe the valuation of \$475.00 fixed on the house should be reduced to \$275.00,

Therefore,

BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF AUSTIN:

That the Assessor and Collector be and he is hereby instructed to change the valuation on his rolls of 1923 to \$275.00 and to take credit for the \$200.00 reduction.

WHEREAS, the Rev. H. Bascom Owens has protested against the valuation placed by the Board of Equalization on his property, 55x128 feet of Lot 8, Block 153, for taxes of 1923, the lot being valued at \$1855.00 and improvements at \$2315.00 according to Unit System figures, making a total of \$4170.00; and

WHEREAS, the purchase price is claimed at \$5300.00 and in view of the fact that no reduction can be made in the ground value placed by the Unit System,

Therefore,

BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF AUSTIN:

That a reduction of \$315.00 be and is hereby made in the valuation of the improvements and the Assessor and Collector is hereby instructed to make the change on his roll for 1923 and to take credit for same.

WHEREAS, the Covert Automobile Company in protest against the action of the Board of Equalization in raising the valuation of automobiles rendered by them from \$2000.00 to \$7000.00, claim and present testimony to the fact that thirteen of the cars rendered by them were old and taken in trade and one was a demonstration car, and that they were rendered at a fair value, and that they had no new cars in stock on January 1st,

Therefore,

BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF AUSTIN:

That we deem the increase made by the Board of Equalization excessive and not justified, in view of the testimony presented, and the Assessor and Collector is hereby instructed to change the assessment on his rolls for 1923 to \$2000.00 and to take credit for \$5000.00 reduction.

WHEREAS, Mr. John F. Butler appeared before the Council in explanation of his written protest against the action of the Board of Equalization in placing a valuation of \$4000.00 on manufactured material of the Butler Brick Works for taxes of 1923, and stated that all brick made by the plant during the year were sold before January 1st, even though some remained on the yard, together with some brick spoiled in process of manufacture, which probably induced the Board to make an assessment when in fact the company had no material subject to taxation January 1st



Therefore,

BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF AUSTIN:

That , taking the statement as true, the Assessor and Collector is hereby instructed to strike the assessment from his rolls for 1923 and take credit for same.

BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF AUSTIN:

That after careful consideration of the protest of the J. Frank Estate against the valuation of \$4,185.00 placed by the Board of Equalization on the improvements assessed and rendered by them at \$1000.00 on Lot 12, in Block 58, for taxes of 1923, and hearing the statement of their attorney, Mr. George S. Dowell, Mr. Francis Fisher, Contractor, also Mr. Felix Cherico, the former owner of the property , to the effect that the building was very old, in bad condition and could be replaced for \$1500.00, the City Council believes that the assessed value is excessive and that the rendition of \$1000.00 for said improvements is just and equitable, and the Assessor and Collector is hereby instructed to change the valuation on his rolls to \$1000.00 and take credit for \$3,185.00, amount of reduction.

WHEREAS, the Board of Equalization, to whom was referred the protest of Brown Bros. against the valuation placed on property assessed to the Estate of T. K. Brown, recommend that the valuation of \$355.00 placed by them on 255x131 feet of Block 1-C of J. Bouldin Estate be reduced to \$200.00,

Therefore,

BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF AUSTIN:

That the Assessor and Collector of Taxes be and he is hereby instructed to change the valuation of this piece of property on his rolls for 1923 from \$355.00 to \$200.00 and to take credit for the amount of reduction.

WHEREAS, after considering the protest of Garrett, Brownlee & Goldsmith, Attorneys for the Littlefield Estate, against the valuation of \$35,000.00 placed by the Board of Equalization on the machinery in the Littlefield Building in addition to the valuation on the building, believe that the Unit experts considered the value of the machinery as a part of the building when valuing same and that it should not now be assessed separately or in addition, but taken up later when the Unit System is revised,

Therefore,

BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF AUSTIN:

That the Assessor and Collector be and he is hereby instructed to strike said assessment from his rolls for 1923 and to take credit for the amount.

WHEREAS, after considering the written protest of E. D. Junkin against the valuation of \$1800.00, placed by the Board on the improvements on Lot 21 and South 12 feet of Lot 20, Block 11, Outlots 15, 16 and 17, Division "D", for 1923, and the statement that no additional improvements have been made, believe that the valuation should remain the same as 1922, \$1500.00,

Therefore,

BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF AUSTIN:

That the Assessor and Collector be and he is hereby instructed to make the assessment of said improvements on his rolls for 1923 at \$1500.00 and to take credit for \$300.00, the amount of reduction.

WHEREAS, after a careful consideration of the protest of E. M. Scarbrough & Sons against the valuation of \$10,000.00 placed by the Board of Equalization on the machinery in their building, in addition to the valuation placed on the building, the City Council believes that the Unit experts considered the value of the machinery as part of the building when valuing same and should not now be assessed separately or in addition, but taken up later when the Unit System is revised,

Therefore,

BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF AUSTIN:

That the Assessor and Collector be and he is hereby instructed to strike said assessment from his rolls for 1923, and to take credit for the amount.

The above resolutions were adopted by the following vote: Ayes, Mayor Yett, Councilmen Avery, Haynes, Nolen and Searight, 5; nays, none.

The Council then adjourned.

*Joseph J. Tombsby*  
*City Clerk*

REGULAR MEETING OF THE CITY COUNCIL:

Austin, Texas, February 14, 1924.

The Council was called to order by the Mayor. Roll call showed the following members present: Mayor Yett, Councilmen Avery, Haynes, Nolen and Searight, 5; absent, none.

The Minutes of the last meetings were read and adopted by the following vote: Ayes, Mayor Yett, Councilmen Avery, Haynes, Nolen and Searight, 5; nays, none.

The application of the Gulf Refining Company, asking permission to erect a sign at the Lavaca Street service station was read and Councilman Searight moved that same be referred to the Safety Committee. Motion prevailed by the following vote: Ayes, Mayor Yett, Councilmen Avery, Haynes, Nolen and Searight, 5; nays, none.

The opinion of the City Attorney in regard to the Treasurer of the Board of Trustees of the Austin Public Schools was read and ordered filed.

Councilman Haynes introduced the following resolution:

BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF AUSTIN:

I. That Sub-section "c" of Section II of the certain resolution adopted by the City Council on February 26, 1918, instructing the Tax Assessor and Collector of the City of Austin to deposit and distribute with the City Treasurer of said City all municipal collections of taxes and other incomes, said Sub-section "C" reading as follows: "45 per centum of ad valorem taxes, or such other past or future rates of municipal taxes as have been or shall hereafter be levied in the interest of the Austin Public Free Schools shall be deposited or credited to the account of the Public Free Schools of this City and such other funds as shall properly belong