

ORDINANCE OF THE CITY OF AUSTIN, TEXAS, DETERMINING THE NECESSITY FOR LEVYING A RE-ASSESSMENT AGAINST THE PROPERTY AND THE OWNERS THEREOF HEREINAFTER NAMED ON A PORTION OF EAST TWENTY-THIRD STREET, IN THE CITY OF AUSTIN, FOR A PART OF THE COST OF IMPROVING SAID STREET, AND FIXING A TIME FOR A HEARING OF SAID OWNERS OR THE AGENTS OF SAID OWNERS OF SAID PROPERTY OR OF ANY PERSONS INTERESTED IN SAID IMPROVEMENTS, AS PROVIDED BY THE CHARTER OF THE CITY OF AUSTIN, AND DIRECTING THE CITY MANAGER TO GIVE NOTICE OF SAID HEARING, AND EXAMINING AND APPROVING THE CORRECTED ROLL OR STATEMENT OF THE CONSULTING ENGINEER AND DECLARING AN EMERGENCY.

The above ordinance was read the first time and Councilman Pannell moved a suspension of the rule and the placing of the ordinance on its second reading. Motion was seconded by Councilman Reed and same prevailed by the following vote: Ayes, Mayor McFadden, Councilmen Pannell, Reed, and Steck, 4; nays, none; Councilman Mueller absent, 1.

The ordinance was read the second time and Councilman Pannell moved a further suspension of the rule and the placing of the ordinance on its third reading. Motion was seconded by Councilman Reed, and same prevailed by the following vote: Ayes, Mayor McFadden, Councilmen Pannell, Reed, and Steck, 4; nays, none; Councilman Mueller absent, 1.

The ordinance was read the third time and Councilman Pannell moved that same be finally passed. Motion was seconded by Councilman Reed and same prevailed by the following vote: Ayes, Mayor McFadden, Councilmen Pannell, Reed, and Steck, 4; nays, none; Councilman Mueller absent, 1.

Councilman Reed moved that the Council recess subject to call of the Mayor. Motion was seconded by Councilman Pannell, and same prevailed by the following vote: Ayes, Mayor McFadden, Councilmen Pannell, Reed, and Steck, 4; nays, none; Councilman Mueller absent, 1.

The Council then recessed.

Approved: J. M. McFadden
M a y o r .

SPECIAL MEETING OF THE CITY COUNCIL:

Austin, Texas, December 19, 1930.

The Meeting was called to order at 7:30 P. M. by the Mayor. Roll call showed the following members present: Mayor McFadden, Councilmen Reed and Steck, 3; absent, Councilmen Mueller and Pannell, 2.

The Mayor stated that the meeting was called for the purpose of considering the written appeals of property owners from the action of the Board of Equalization with reference to the valuations placed on their properties.

Councilman Reed moved that in accordance with the recommendation of the Chairman of the Board of Equalization, C. P. Ledbetter, the valuation for the year 1930 placed on Lot B (45x97') out of Lots 17 and 18, Outlot 51, Division "D", Plat 49, assessed in the name of R. G. Miller be reduced from \$1550.00 full value to \$1000.00 full value, and that the Assessor and Collector be authorized to change his rolls accordingly. Motion was seconded by Councilman Steck, and same prevailed by the following vote: Ayes, Mayor McFadden, Councilmen Reed and Steck, 3; nays, none, Councilmen Mueller and Pannell absent, 2.

Councilman Reed moved that after considering the facts in the case as presented by the Board of Equalization, no change be made in the valuation of \$2,565.00, two-thirds value, placed on the improvements on Lot 33, Enfield "D", Plat 47-B for the year 1930, assessed in the name of Roswell G. Miller. Motion was seconded by Mayor McFadden, and same prevailed by the following vote: Ayes, Mayor McFadden, Councilmen Reed and Steck, 3; nays, none; Councilmen Mueller and Pannell absent, 2.

Councilman Reed moved that in accordance with the statement of the Board of Equalization that the property assessed in the name of S. J. Von Koerneritz, being Lot 9, Block 22, Swisher Addition, Lot 17, Block "A", Outlot 45, Division "O", Wendlandt Subdivision, Plat 21, and Lots 1 and 2, Block 9, Outlot 11, Division "Z", Plat 102, is equalized with adjoining property, no change be made in said assessment for the year 1930. Motion was seconded by Councilman Steck, and same prevailed by the following vote: Ayes, Mayor McFadden, Councilmen Reed and Steck, 3; nays, none; Councilmen Mueller and Pannell absent, 2.

Mayor McFadden moved that it appearing from the statement of the Board of Equalization that the valuation placed on the property owned by the Austin Saengerrunde Home Company, being 171x171 feet out of the NW $\frac{1}{4}$ of Lot 1, Outlot 56, Division "E", Plat 3, with improvements thereon, is fair and equitable, no change be made in said assessment for the year 1930. Motion was seconded by Councilman Steck, and same prevailed by the following vote: Ayes, Mayor McFadden, Councilmen Reed, and Steck, 3; nays, none.

Councilman Reed moved that, in accordance with the recommendation of C. P. Ledbetter, Chairman of the Board of Equalization, the improvements on Lot 10, Block 28, Plat 11, be reduced from \$6185.00, two-thirds value, to \$5300.00, two-thirds value, and that the Assessor and Collector be authorized to change his rolls accordingly. Motion was seconded by Councilman Steck, and same prevailed by the following vote: Ayes, Mayor McFadden, Councilmen Reed and Steck, 3; nays, none; Councilmen Mueller and Pannell absent, 2.

Councilman Steck moved that, it appearing from the sworn statement of A. T. Knies, Vice President of the Texas Public Service Company, that the item of \$79,930.68 in the report of said company for the year 1929 representing cash on hand December 31st of said year, and on which the Board of Equalization placed a two-thirds valuation of \$53,285.00 for tax purposes for the year 1930, was misleading in that same did not represent surplus earnings but was money on hand to pay current bills, the said charge of \$53,285.00 against said Company be stricken from the tax rolls for the year 1930, and that the Assessor and Collector be authorized to change his records accordingly. Motion was seconded by Councilman Reed and same prevailed by the following vote: Ayes, Mayor McFadden, Councilmen Reed, and Steck, 3; nays, none; Councilmen Mueller and Pannell absent, 2.

Councilman Reed moved that in accordance with the statement of the Board of Equalization that the property assessed in the name of G. Flury for the year 1930, being 85x164 feet of North part of Lot 2 (D), Block 10, Outlot 11, Division "Z", Plat 102, is equalized with adjoining property, no change be made in the assessment on said property for said year. Motion was seconded by Councilman Steck, and same prevailed by the following vote: Ayes, Mayor McFadden, Councilmen Reed, and Steck, 3; nays, none; Councilmen Mueller and Pannell absent, 2.

Councilman Reed moved that the two-thirds valuation of \$10,145.00 placed by the Board of Equalization for the year 1930 upon the improvements on the North 50 feet of Lots 1, 2 and 3 (A), Block 58, Original City, belonging to Mrs. Ben Walker, be sustained, as it is shown that said improvements are equalized with other property of the same class. Motion was seconded by Councilman Steck and same prevailed by the following vote: Ayes, Mayor McFadden, Councilmen Reed and Steck, 3; nays, none; Councilmen Mueller and Pannell absent, 2.

Councilman Reed moved that, it appearing from the statement of the Board of Equalization that the two-thirds valuation of \$14,920.00 placed by the Tax Department for the year 1930 upon the improvements on Lot 19, Enfield "B", Plat 90-A belonging to Clarence Covert, is fair and equitable, said improvements being equalized with adjoining property, no change be made in said assessment. Motion was seconded by Councilman Steck and same prevailed by the following vote: Ayes, Mayor McFadden, Councilmen Reed, and Steck, 3; nays, none; Councilmen Mueller and Pannell absent, 2.

Mayor McFadden moved that the assessment of \$9000.00 for stock and \$300.00 for furniture and fixtures belonging to the Covert Automobile Company for the year 1930 as placed by the Board of Equalization be allowed to stand and that no change be made in said assessment. Motion was seconded by Councilman Steck and same prevailed by the following vote: Ayes, Mayor McFadden, Councilmen Reed and Steck, 3; nays, none; Councilmen Mueller and Pannell absent, 2.

Councilman Reed moved that it appearing from the statement of the Board of Equalization that the valuation of \$3,070.00 placed upon the improvements on Lot 4, Outlot 3, Division "Z", Brooks & Shelly Addition, Plat 95, for the year 1930, belonging to J. R. Moore is in conformity to the Unit System of valuation, no change be made in said assessment. Motion was seconded by Councilman Steck and same prevailed by the following vote: Ayes, Mayor McFadden, Councilmen Reed and Steck, 3; nays, none; Councilmen Mueller and Pannell absent, 2.

Councilman Reed moved that in accordance with the recommendation of C.P. Ledbetter, Chairman of the Board of Equalization, the taxable valuation on the improvements on Lots 3 and 4, Block 149, Original City, Plat 6, assessed in the name of J. E. Howze, be reduced from \$4845.00 to \$3700.00 for the year 1930, and that the Assessor and Collector be authorized to change his rolls accordingly, but that no change be made in the valuation placed on said lots for said year as it is shown that same are equalized with adjoining property. Motion was seconded by Councilman Steck, and same prevailed by the following vote: Ayes, Mayor McFadden, Councilmen Reed, and Steck, 3; nays, none; Councilmen Mueller and Pannell absent, 2.

Councilman Reed moved that , in accordance with the recommendation of C. P. Ledbetter, Chairman of the Board of Equalization, the taxable valuation of Lots 3 and 4, Outlot 3, Division "2", Plat 95, unplatted part, assessed in the name of Sallie J. Nalle Estate, be placed at \$15,300.00 and the improvements thereon at \$6,907.00 for the year 1930, and the Assessor and Collector be authorized to change his rolls accordingly. Motion was seconded by Councilman Steck and same prevailed by the following vote: Ayes, Mayor McFadden, Councilmen Reed and Steck, 3; nays, none; Councilmen Mueller and Pannell absent, 2.

Councilman Reed moved that, in accordance with the statement of the Board of Equalization showing that the property assessed in the name of J. W. and L. Scarborough for the year 1930, being the north 16 feet of Lot 3, all of Lots 4, 5, & 6, Block 55, Original City, Plat 8, with improvements thereon, is assessed on a fair and equitable basis, no change be made in said assessment. Motion was seconded by Councilman Steck, and same prevailed by the following vote: Ayes, Mayor McFadden, Councilmen Reed and Steck, 3; nays, none; Councilmen Mueller and Pannell absent, 2.

Mayor McFadden moved that, in accordance with the recommendation of C. P. Ledbetter, Chairman of the Board of Equalization, the taxable valuation on the improvements on the south 70x138 feet of Lots 3-4(B), Block 74, Plat 7, for the year 1930, assessed in the name of J. B. Robertson, Margaret Robertson, W. T. Robertson and Mrs. Zeno C. Ross, be placed at \$19,800.00. Motion was seconded by Councilman Reed and same prevailed by the following vote: Ayes, Mayor McFadden, Councilmen Reed and Steck, 3; nays, none; Councilmen Mueller and Pannell absent, 2.

Mayor McFadden moved that, it appearing from the statement of the Board of Equalization that the valuations placed on the improvements on Lot 2, Block 29, Plat 11, on Lot 3, Block 29, Plat 11, and on 45 feet of Lot 4, Block 29, Plat 11, assessed in the name of J. B. Robertson, Margaret Robertson, W. T. Robertson and Mrs. Zeno C. Ross., for the year 1930, are in line with the valuations placed on like property, no change be made in said assessments. Motion was seconded by Councilman Reed and same prevailed by the following vote: Ayes, Mayor McFadden, Councilmen Reed, and Steck, 3; nays, none; Councilmen Mueller and Pannell absent, 2.

Mayor McFadden moved that, in accordance with the recommendation of C. P. Ledbetter, Chairman of the Board of Equalization, the taxable valuation on the improvements on the west 2/3 of Lot 11, Block 55, Plat 8, assessed in the name of J. B. Robertson, Margaret Robertson, W. T. Robertson and Mrs. Zeno C. Ross, for the year 1930, be placed at \$12,880.00, and the Assessor and Collector be authorized to change his rolls accordingly. Motion was seconded by Councilman Reed, and same prevailed by the following vote: Ayes, Mayor McFadden, Councilmen Reed and Steck, 3; nays, none; Councilmen Mueller and Pannell absent, 2.

Mayor McFadden moved that, in accordance with the recommendation of C. P. Ledbetter, Chairman of the Board of Equalization, the taxable valuation on the improvements on the east 115 feet of Lots 7 and 8, Block 98, Plat 8, assessed in the name of J. B. Robertson, Margaret Robertson, W. T. Robertson and Mrs. Zeno C. Ross, for the year 1930, be placed at \$9,343.00, and the Assessor and Collector be authorized to change his rolls accordingly. Motion was seconded by Councilman Reed, and same prevailed by the following vote: Ayes, Mayor McFadden, Councilmen

Reed, and Steck, 3; nays, none; Councilmen Mueller and Pannell absent, 2.

Mayor McFadden moved that, in accordance with the recommendation of C. P. Ledbetter, Chairman of the Board of Equalization, the taxable valuation on the improvements on the south 1/2 of Lot 3, Block 111, Plat 8, assessed in the name of J. B. Robertson, Margaret Robertson, W. T. Robertson and Mrs. Zeno C. Ross for the year 1930, be placed at \$4,506.00, and the Assessor and Collector of Taxes be authorized to change his rolls accordingly. Motion was seconded by Councilman Reed, and same prevailed by the following vote: Ayes, Mayor McFadden, Councilmen Reed and Steck, 3; nays, none; Councilmen Mueller and Pannell absent, 2.

Mayor McFadden moved that, in accordance with the statement of the Board of Equalization that the improvements on Lot 5, Block 43, Plat 11, assessed in the name of J. B. Robertson, Margaret Robertson, W. T. Robertson and Mrs. Zeno C. Ross for the year 1930 are fairly and equitably assessed, no change be made in said assessment. Motion was seconded by Councilman Reed, and same prevailed by the following vote: Ayes, Mayor McFadden, Councilmen Reed and Steck, 3; nays, none; Councilmen Mueller and Pannell absent, 2.

Mayor McFadden moved that, in accordance with the recommendation of C. P. Ledbetter, Chairman of the Board of Equalization, the taxable valuation on the improvements on the center 44 feet of Lot 3, Block 64, Plat 9, assessed in the name of J. B. Robertson, Margaret Robertson, W. T. Robertson and Mrs. Zeno C. Ross for the year 1930, be placed at \$1,750.00; and the taxable valuation on the improvements on the east 27 feet of Lot 2, and west 3 feet of Lot 3, Block 64, Plat 9, assessed in the name of said parties for said year, be placed at \$1,680.00, and the Assessor and Collector be authorized to change his rolls accordingly. Motion was seconded by Councilman Reed, and same prevailed by the following vote: Ayes, Mayor McFadden, Councilmen Reed, and Steck, 3; nays, none; Councilmen Mueller and Pannell absent, 2.

Mayor McFadden moved that the taxable valuation of \$5,495.00 placed by the Board of Equalization on the improvements on Lot 9, Block 54, Plat 8, assessed in the name of J. B. Robertson, Margaret Robertson, W. T. Robertson and Mrs. Zeno C. Ross for the year 1930, be allowed to stand, it having been shown that said valuation is fair and equitable. Motion was seconded by Councilman Reed and same prevailed by the following vote: Ayes, Mayor McFadden, Councilmen Reed, and Steck, 3; nays, none; Councilmen Mueller and Pannell absent, 1.

Mayor McFadden moved that it appearing from the statement of the Board of Equalization that the valuation placed on the improvements on the center 1/3 of Lot 1 (B), Block 66, Plat 9, assessed in the name of J. B. Robertson, Margaret Robertson, W. T. Robertson and Mrs. Zeno C. Ross for the year 1930, is fair and equitable, no change be made in said assessment. Motion was seconded by Councilman Reed, and same prevailed by the following vote: Ayes, Mayor McFadden, Councilmen Reed, and Steck, 3; nays, none; Councilmen Mueller and Pannell absent, 2.

Mayor McFadden moved that, it appearing from the statement of the Board of Equalization that the improvements on about 6½ acres, unplatted, Plat 96,

assessed in the name of J. B. Robertson, Margaret Robertson, W. T. Robertson, and Mrs. Zeno C. Ross for the year 1930, are equalized with other property, no change be made in said assessment. Motion was seconded by Councilman Reed, and same prevailed by the following vote: Ayes, Mayor McFadden, Councilmen Reed, and Steck, 3; nays, none; Councilmen Mueller and Pannell absent, 2.

The Mayor laid before the Council the following resolution:

That the assessed taxable value of 95.09 acres of land out of Pemberton Heights, Unplatted, City of Austin, for the year 1930, be corrected and changed from \$59,185.00 as same appears on the tax rolls of 1930, to \$44,380.00, said aggregate amount to be distributed as follows:

10 acres, at \$2,000.00 per acre, full value, totaling \$13,335.00, assessed value;

10 acres, at \$1250.00 per acre full value, totaling \$8,335.00 assessed value;

10 acres, at \$750.00 per acre, full value, totaling \$5,000.00 assessed value;

28 acres, at \$600.00 per acre, full value, totaling \$11,200.00 assessed value;

2 acres, at \$500.00 per acre, full value, totaling \$665.00 assessed value;

and

35.09 acres, at \$250.00 per acre, full value, totaling \$5,845.00 assessed value;

and the City Assessor and Collector is hereby instructed to enter such change and correction on such rolls.

The above resolution was adopted by the following vote: Ayes, Mayor McFadden, Councilmen Reed, and Steck, 3; nays, none; Councilmen Mueller and Pannell absent, 2.

The Mayor laid before the Council the following resolution:

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

That the assessed taxable value of 95.09 acres of land out of Pemberton Heights, Unplatted, City of Austin, for the year 1929, be corrected and changed from \$69,075.00, as same appears on the tax rolls of 1929, to \$44,380.00; and the City Assessor and Collector is hereby instructed to enter such change and correction on such rolls.

The above resolution was adopted by the following vote: Ayes, Mayor McFadden, Councilmen Reed, and Steck, 3; nays, none; Councilmen Mueller and Pannell absent, 2.

The Mayor laid before the Council the following resolution:

WHEREAS, there has existed a controversy between Austin Development Company, owners of Pemberton Heights, and the City of Austin, as to the tax assessments on said property for the years 1929 and 1930, which controversy has been settled agreeably to both parties by changing and correcting said assessments; and during pendency of said controversy, Austin Development Company has withheld the payment of taxes on said property for the year 1929; therefore,

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

That in view of the premises and the payment of said taxes for the year 1929, before the end of this current year, interest and penalty on said taxes are hereby waived and cancelled; and the City Assessor and Collector will be governed accordingly.

The above resolution was adopted by the following vote: Ayes, Mayor McFadden, Councilmen Reed, and Steck, 3; nays, none; Councilmen Mueller and Pannell absent, 2.

Councilman Reed moved that, in accordance with the recommendation of C. P. Ledbetter, Chairman of the Board of Equalization, the valuation on Lot H, Block G, Outlot 72-73, Division E, Driskill & Rainey Subdivision, assessed in the name of Max Silberstein for the year 1930, be reduced from \$760.00, full value, to \$490.00, full value, and the Assessor and Collector be authorized to change his rolls accordingly. Motion was seconded by Councilman Steck, and same prevailed by the following vote: Ayes, Mayor McFadden, Councilmen Reed, and Steck, 3; nays, none; Councilmen Mueller and Pannell absent, 2.

Mayor McFadden moved that a two-thirds valuation on the hereinafter described property, situated in Block 7, Outlot 53, Division "O", Riley's Subdivision, for the year 1930 be placed as follows:

Lot 1, \$615.00; Lot 2, \$685.00; Lot 3, \$615.00; Lot 12, \$615.00; and Lot 13, \$615.00, all assessed in the name of A. V. Riley;

Lot 10, \$685.00; and Lot 11, \$610.00, assessed in the name of Alma Neugren;

Lot 9, \$635.00, assessed in the name of J. V. Siegmund;

Lot 14, \$615.00; Lot 15, \$610.00; and Lot 16, \$685.00, assessed in the name of J. D. Dillingham;

all in accordance with the recommendation of C. P. Ledbetter, Chairman of the Board of Equalization. Motion was seconded by Councilman Steck, and same prevailed by the following vote: Ayes, Mayor McFadden, Councilmen Reed, and Steck, 3; nays, none; Councilmen Mueller and Pannell absent, 2.

Mayor McFadden moved that no change be made in the valuation placed on the improvements on Lot 17, Block A, Outlot 29-30, Division D, Lawless Addition, assessed in the name of J. T. Howard, Plat 47, for the year 1930, it having been shown that said improvements are assessed equally with similar property. Motion was seconded by Councilman Reed, and same prevailed by the following vote: Ayes, Mayor McFadden, Councilmen Reed, and Steck, 3; nays, none; Councilmen Mueller and Pannell absent, 2.

Mayor McFadden moved that, in accordance with the recommendation of C. P. Ledbetter, Chairman of the Board of Equalization, the improvements on Block 5, Plat 142, Gilbert Survey, assessed in the name of Van Smith for the year 1930, be reduced from \$2,000.00, full value, to \$1,300.00, full value, and the Assessor and Collector be authorized to change his rolls accordingly. Motion was seconded by Councilman Reed, and same prevailed by the following vote: Ayes, Mayor McFadden, Councilmen Reed, and Steck, 3; nays, none; Councilmen Mueller and Pannell absent, 2.

The Mayor laid before the Council the following resolution:

WHEREAS, Lots 7 to 12, inclusive, in Block #1 of Outlots 15 and 16, Division "D", City of Austin have been assessed for taxes for the year 1930 in the name of Mrs. Alice P. Littlefield upon the basis that said Mrs. Littlefield owned said property in fee simple; and

WHEREAS, it appears that said property was bequeathed to the University of Texas prior to said year under the will of George W. Littlefield, but subject to the life interest of said Mrs. Littlefield; and

WHEREAS, the City Attorney has held that said property, as such, is exempted from taxation on account of the fee title of same being in the State of Texas, and that there remains only the life estate of Mrs. Littlefield to be taxed thereon; and

WHEREAS, it is deemed that \$3600.00 is a fair assessable value to be placed upon said life estate, based upon the life expectancy of said Mrs. Littlefield;

Therefore,

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

That the City Tax Assessor and Collector be directed to change the assessment against said property at the valuation of \$3600.00.

The above resolution was adopted by the following vote: Ayes, Mayor McFadden, Councilmen Reed and Steck, 3; nays, none; Councilmen Mueller and Pannell absent, 2.

Councilman Reed moved that the Council recess, subject to call of the Mayor. Motion was seconded by Councilman Steck, and same prevailed by the following vote: Ayes, Mayor McFadden, Councilmen Reed and Steck, 3; nays, none; Councilmen Mueller and Pannell absent, 2.

The Council then recessed.

Approved: *J. H. McFadden*
MAYOR.