

necessity of laying 4" water mains in the various alleys ordered to be paved before the work of paving begins. The Council expressed themselves as favorable to the proposition.

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

The Council then recessed.

Approved:

*O. M. Fadden*  
Mayor.

#### REGULAR MEETING OF THE CITY COUNCIL:

Austin, Texas, September 29, 1927.

The Council was called to order by the Mayor. Roll call showed the following members present: Mayor McFadden, Councilmen Mueller, Pannell, Reed, and Steck, 5; absent, none.

The Minutes of the last meeting were read and Councilman Mueller moved the adoption of same. Motion prevailed by the following vote: Ayes, Mayor McFadden, Councilmen Mueller, Pannell, Reed, and Steck, 5; nays, none.

Mayor McFadden moved that, it being the conclusion of the City Council, from the statement of facts as presented to it, that the Scottish Rite, Newman Hall, Grace Hall, and Kirby Hall Dormitories are used solely for school purposes and therefore not subject to taxation, the City Attorney be directed to draw the proper resolution setting forth these facts and present same to the Council for passage at its next regular meeting. Motion was seconded by Councilman Mueller and same prevailed by the following vote: Ayes, Mayor McFadden, Councilmen Mueller, Pannell, Reed, and Steck, 5; nays, none.

Mayor McFadden laid before the Council the following communication:

"Austin, Texas, September , 1927.

To the Honorable City Council,  
Austin, Texas.

We, as owners of property on Second Street between the west edge of Colorado Street and the east edge of Lavaca Street, have made a study of an estimate for the permanent paving of said street, a copy of which estimate accompanies this communication, and we agree to pay the entire cost of said paving and respectfully petition your Honorable Body to order said street paved. We would like to have said street paved with gravel base and light asphalt, per Estimate No. 3.

Yours very truly,

(Sgd) Mrs. Josephine Starr

The Walter Tips Company,  
By Ralph C. Goeth, Vice-President,

Paul O. Simms

A. J. Zilker (for 4 lots less 4' on east side)

## ESTIMATE NO. 3 (attached to foregoing)

LIGHT ASPHALT TREATMENT  
Gravel Base

## SECOND STREET PAVING, COLORADO TO LAVACA.

Property Owner	Block No.	Lot No.	No. ft.	Gravel Base per ft.	Gravel Base Total	Light Asphalt Treatment Per ft.	Light Asphalt Treatment Total	Gutter	Total Cost to Owner
Paul O. Simms	4	7	46	\$1.0945	\$ 50.347	\$0.95	\$ 43.70	\$ 13.80	\$ 107.847
Josephine Starr	4	8	46		50.347	0.95	43.70	13.80	107.847
A. J. Zilker	4	9	46	1.0945	50.347	0.95	43.70	13.80	107.847
A. J. Zilker	4	10	46	1.0945	50.347	0.95	43.70	13.80	107.847
A. J. Zilker	4	11	46	1.0945	50.347	0.95	43.70	13.80	107.847
A. J. Zilker	4	12	46	1.0945	50.347	0.95	43.70	13.80	107.847
Walter Tips Co.	20	1	46	1.0945	50.347	0.95	43.70	13.80	107.847
Walter Tips Co.	20	2	46	1.0945	50.347	0.95	43.70	13.80	107.847
Walter Tips Co.	20	3	46	1.0945	50.347	0.95	43.70	13.80	107.847
Walter Tips Co.	20	4	46	1.0945	50.347	0.95	43.70	13.80	107.847
Walter Tips Co.	20	5	46	1.0945	50.347	0.95	43.70	13.80	107.847
Walter Tips Co.	20	6	46	1.0945	50.347	0.95	43.70	13.80	107.847
					\$604.164		\$524.40	\$165.60	\$1294.164

Estimate prepared Sept. 22, 1927.

By (Sgd) Orin E. Metcalfe,  
City Engineer. "

Councilman Reed moved that the request for the paving of Second Street be granted, with the understanding that the paving of said street at this time with the type of paving asked for in said petition should in no way interfere with the permanent paving of same should the city decide at a later date to include this street in its permanent paving program, and that the City Attorney be directed to draw proper resolution covering the matter. Motion was seconded by Councilman Mueller and same prevailed by the following vote: Ayes, Mayor McFadden, Councilmen Mueller, Pannell, Reed, and Steck, 5; nays, none.

Councilman Reed moved that the Mayor be authorized to appoint delegates to the Intracoastal Canal Association Convention which meets in the Rio Grande Valley of Texas November 7th and 8th. Motion was seconded by Councilman Pannell and same prevailed by the following vote: Ayes, Mayor McFadden, Councilmen Mueller, Pannell, Reed, and Steck, 5; nays, none.

Mayor McFadden laid before the Council the following resolution:

WHEREAS, taxes assessed against C. A. Fischer on Lot 52, Outlots 6, 7 and 8, Division "Z", Enfield "A", City of Austin, for the years 1922 to 1926 inclusive, were based on a valuation of \$3,265.00; and

WHEREAS, it now appears that said valuation was excessive in the amount of \$995.00 and was arrived at in an erroneous manner and that the property valuation should have been \$2,270.00 for each of the years named; and

WHEREAS, said C. A. Fischer now asks that the excess taxes paid on the erroneous valuation as set forth in a statement attached hereto be refunded; therefore,

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

That said taxes be and the same are hereby refunded.

Councilman Reed moved the adoption of the above resolution. Motion was seconded by Councilman Mueller and same prevailed by the following vote: Ayes, Mayor McFadden, Councilmen Mueller, Pannell, Reed, and Steck, 5; nays, none.

Mayor McFadden laid before the Council the following resolution:

WHEREAS, it appears from the affidavit of T. Balagia that improvements located on Lot 2, Block 1, Outlot #34/46, Division "O", City of Austin and assessed for taxes for the year 1926 at a valuation of \$3,000.00 was in error because these improvements did not exist on the first day of January, 1926, having been constructed during the summer of that year; therefore,

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

That said assessment be stricken from the tax rolls and that the City Tax Assessor and Collector take credit therefor.

Councilman Mueller moved the adoption of the above resolution. Motion was seconded by Mayor McFadden and same prevailed by the following vote: Ayes, Mayor McFadden, Councilmen Mueller, Pannell, Reed, and Steck, 5; nays, none.

Mayor McFadden laid before the Council the following resolution:

WHEREAS, it appears from the affidavit of Mrs. A. Elsie Sullivan that improvements located on Lot 14, Block No. 2, Alta Vista Addition to the City of Austin, Texas, and assessed for taxes for the year 1926 at a valuation of \$1,000.00 was in error because these improvements did not exist on the first day of January, 1926, having been constructed in the spring of that year; therefore,

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

THAT said assessment be stricken from the tax rolls and that the City Tax Assessor and Collector take credit therefor.

Mayor McFadden moved the adoption of the above resolution, Motion was seconded by Councilman Reed and same prevailed by the following vote: Ayes, Mayor McFadden, Councilmen Mueller, Pannell, Reed, and Steck, 5; nays, none.

Mayor McFadden laid before the Council the following resolution:

WHEREAS, it appears from the affidavit of R. S. Pryor that a tax assessment for the year 1926 in the amount of \$5.50 made against one 1923 model Ford sedan on a valuation of \$250.00 was excessive; and

WHEREAS, it is believed that \$130.00 more truly represents the correct value of said Ford sedan on the first day of January, 1926; therefore,

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

That said assessment be reduced from \$5.50 as assessed against the value of \$250.00 to \$2.86, which would have been the amount assessed on the value of \$130.00, and that the City Tax Assessor and Collector make the necessary correction of the tax rolls and take credit therefor.

Mayor McFadden moved the adoption of the above resolution. Motion was seconded by Councilman Mueller and same prevailed by the following vote: Ayes, Mayor McFadden, Councilmen Mueller, Pannell, Reed, and Steck, 5; nays, none.

Mayor McFadden laid before the Council the following resolution:

WHEREAS, it appears from the affidavit of J. H. Hicks that taxes assessed against him for the year 1926 in the amount of \$4.40 on personal property composed of the equipment of one automobile repair shop at the total valuation of \$200.00 was in error because said J. H. Hicks did not own on the first day of January, 1926, such property; therefore,

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

That said assessment be stricken from the tax rolls and that the City Tax Assessor and Collector take credit therefor.

Mayor McFadden moved the adoption of the above resolution. Motion was

Mayor McFadden laid before the Council the following resolution:

WHEREAS, it appears from the affidavit of W. O. Burton that improvements located on Lot 18, Block 8 of South Heights Addition to the City of Austin, Texas, and assessed for taxes for the year 1925 at a valuation of \$1,335.00 was in error because these improvements did not exist on the first day of January, 1925, having been constructed in the fall of that year; therefore,

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

THAT said assessment be stricken from the tax rolls and that the City Tax Assessor and Collector take credit therefor.

Mayor McFadden moved the adoption of the above resolution. Motion was seconded by Councilmen Mueller and same prevailed by the following vote: Ayes, Mayor McFadden, Councilmen Mueller, Pannell, Reed, and Steck, 5; nays, none.

Mayor McFadden laid before the Council the following resolution:

WHEREAS, it appears from the affidavit of Henry Wendlandt that taxes in the amount of \$5.50 assessed against improvements located on land owned by the University of Texas at a valuation of \$250.00 is excessive; and

WHEREAS, it appears that \$150.00 more truly represents a true value of said improvements on the first day of January, 1926; therefore,

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

That said assessment be reduced from \$5.50 to \$3.30, which is the amount of taxes assessable against a valuation of \$150.00, and that the City Tax Assessor and Collector make the necessary correction on the tax rolls and take credit therefor.

Mayor McFadden moved the adoption of the above resolution. Motion was seconded by Councilman Reed and same prevailed by the following vote: Ayes, Mayor McFadden, Councilmen Mueller, Pannell, Reed, and Steck, 5; nays, none.

Mayor McFadden laid before the Council the following resolution:

WHEREAS, it appears from an affidavit signed by W. H. Dement, Director of the Little Vine Baptist Church, that Lot 8, Block 1, in Riverview Addition was purchased by said church on August 6, 1923, and that since that time said property has been used exclusively for church purposes; and

WHEREAS, there appears on the tax rolls of the City of Austin assessments against the above described real estate for the years 1924, 1925, and 1926; therefore,

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

That said assessment be stricken from the tax rolls and that the City Tax Assessor and Collector take credit therefor.

Mayor McFadden moved the adoption of the above resolution. Motion was seconded by Councilman Reed and same prevailed by the following vote: Ayes, Mayor McFadden, Councilmen Mueller, Pannell, Reed, and Steck, 5; nays, none.

Mayor McFadden laid before the Council the following resolution:

WHEREAS, it appears from an affidavit of Ed W. Giesen that taxes assessed against him for the year 1925 in the amount of \$5.17 and for the year 1926 in the amount of \$5.17 on personal property composed of one automobile and one piano at a total value of \$235.00 for each year was in error because upon the first day of January of each of these years Mr. Giesen did not live within the corporate limits of the City of Austin, Texas; and

WHEREAS, the taxes for the year 1925 were paid on October 28, 1926, are not now paid; and

WHEREAS, said E. W. Olesen now asks that the assessment for the years 1925 and 1926 be stricken from the rolls and that taxes paid for the year 1925 be refunded to him; therefore,

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

That said taxes for the year 1925 and 1926 be stricken from the tax rolls and that the City Tax Assessor and Collector take credit therefor, and that the sum of \$5.17 be and is hereby refunded to the said Ed W. Olesen.

Councilman Reed moved the adoption of the above resolution. Motion was seconded by Councilman Steck and same prevailed by the following vote: Ayes, Mayor McFadden, Councilmen Mueller, Pannell, Reed, and Steck, 5; nays, none,

Mayor McFadden laid before the Council the following resolution:

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

THAT the sum of One Hundred and Fifty Dollars (\$150.00) be and the same is hereby appropriated out of the General Fund of the City of Austin for the purpose of paying the Austin Colored Band for a series of concerts given for benefit of the colored citizenship from June 17th, to September 2nd, 1927.

Councilman Mueller moved the adoption of the above resolution. Motion was seconded by Councilman Reed and same prevailed by the following vote: Ayes, Mayor McFadden, Councilmen Mueller, Pannell, Reed, and Steck, 5; nays, none.

Mayor McFadden laid before the Council the following application of G. Flury to erect a gasoline filling station:

"Austin, Texas, September 23, 1927.

City Council,  
Austin, Texas.

Gentlemen:

I hereby ask for a permit to erect a filling station on my property at the corner of Lavaca and 16th Streets, said building to comply with the present Fire Ordinance.

Very truly yours,

(Sgd) G. Flury".

The Mayor also laid before the Council the following report of the Safety Committee upon said application:

"Austin, Texas, September 26, 1927.

Hon. Mayor and City Council,

Gentlemen:

We, your committee on the application of G. Flury, asking for permission to erect a drive-in gasoline filling station at 16th and Lavaca Streets, make the following report:

We, the committee, recommend that this permission be granted subject to the following conditions:

1. That all buildings and equipment shall be placed inside of the property lines, correct lines to be obtained before construction starts.
2. That buildings shall be constructed in accordance with regulations governing building construction inside of the "FIRE LIMITS". Walls to be of concrete, brick, tile or stone, roof to be tile, metal, gravel or Underwriters Labeled composition roofing. Pillars supporting roof that extends over drive-ways shall be re-inforced concrete or brick. Underside of roof extending over driveways shall be covered with metal.
3. That gasoline storage tanks and pumps shall be of an approved type and shall bear the label of the National Board of Fire Underwriters and shall be installed in compliance with State and City regulations governing such installations.
4. That gasoline tanks, pumps and other equipment that is used in connection with the operation of a drive-in gasoline filling station shall be so located that cars receiving service therefrom will not in any manner obstruct the sidewalks streets or alleys.
5. That provision shall be made to take care of waste oils and water, by having the proper connection with sanitary or storm sewer, connection to be made under

the supervision of the City Engineering Department.

6. That lighting shall be done with electric lights and all wiring shall be done under the supervision of the City Electrical Department.

7. That "NO SMOKING" signs shall be displayed at all times and no person shall be permitted to smoke or have any open flame on premises where gasoline is stored or handled.

8. That there shall be provided and kept in an accessible place at all times at least one chemical fire extinguisher, approved type.

9. That permission shall be granted subject to the above conditions, and the present and future rules, regulations and ordinances of the City of Austin, Texas, applying to or regulating gasoline filling stations, and said permission shall be held to be granted and accepted subject to all necessary, reasonable and proper, present and future regulations and ordinances of the City of Austin, Texas, in the enforcement of proper police, traffic and fire regulations; and the right of revocation is retained, if, after hearing, it is found by the City Council that the said G. Flury has failed and refused, and will continue to fail and refuse to observe and perform any such conditions, regulations and ordinances.

(Sgd) J. E. Woody,  
Fire Chief.

R. F. Rockwood,  
Fire Marshal.

J. Bouldin Rector,  
City Attorney

Approved: (Sgd) Adam R. Johnson,  
City Manager.

Orin E. Metcalfe,  
City Engineer. "

Councilman Reed moved that said permit be granted in accordance with the above recommendations of the Safety Committee. Motion was seconded by Councilman Pannell and same prevailed by the following vote: Ayes, Mayor McFadden, Councilmen Mueller, Pannell, Reed, and Steck, 5; nays, none.

Mayor McFadden laid before the Council the following communication from the City Attorney:

" September 24, 1927.

The City Council,  
Austin, Texas.

Gentlemen:

You have referred to me the matter of city taxes levied against Lots 5 and 6, Block 1, Outlot 15/16/17, Division "D", Whitis Addition, this City, owned by the University M. E. Church, for the purpose of determining whether or not these lots, or any part, are entitled to exemption from taxation.

You are advised that Article 8, Section 2, of the state constitution, exempts from taxation "actual places of religious worship", and the legislature has attempted to amplify this provision by the language "houses used exclusively for public worship, the books and furniture therein, and the grounds attached to such buildings necessary for the proper occupancy, use and enjoyment of same." This statutory provision has been upheld by the Courts as allowing necessary grounds for ingress to and egress from the building. This same authority holds that a parsonage or rectory used as a residence for the minister is not exempt from taxation. See Trinity M.E.Church vs. City of San Antonio, 201 S. W. 669.

Judge Ireland Graves, in behalf of the Church organization, has presented to you a statement of facts of the use and occupancy of the above described lots during the years against which taxes have been levied and are now delinquent.

With regard to Lot 5, this statement shows that it was occupied as a Church parsonage for the years 1913 to 1916 inclusive; that it was vacant from the latter part of 1916 until sometime in the year 1918; that from 1918 until sometime in 1922 it was rented for profit; that from 1922 to September, 1925, it was again vacant; that from September 1, 1925, to May, 1926, it was again rented for profit; and therefrom to the present time, it has been used exclusively for Sunday school and church purposes. The statement does not show that in the year 1913 to past the beginning of the year 1926, this lot was used exclusively for religious purposes, but was used only a small part of that time as a parsonage. Therefore, it is my opinion that Lot No. 5 has been subject to taxation for all the years, that is, from 1913 to 1926, inclusive, in which it is shown to be delinquent on the tax rolls. However, the taxes for the years 1914, 1916 and 1923 show to have been paid.

With reference to Lot No. 6, the above mentioned statement shows that same was rented for profit up to January 1, 1927, but that since said time same has been used exclusively for Sunday school and church purposes. Therefore, it is my opinion that Lot No. 6 is subject to taxation for the years in which

the taxes are shown to be delinquent on the tax rolls.

Finally, it would appear from the facts presented in the statement of Judge Graves that on and since January 1, 1927, both of the above mentioned lots have been and are now being used exclusively for religious purposes, and for this reason both should be exempted from taxation, and such exemption should continue so long as they are used exclusively for such purposes.

Very truly yours,

(Sgd) J. Bouldin Rector,  
City Attorney."

Mayor McFadden moved that the above report of the City Attorney be adopted and that the Tax Collector be directed to proceed with the collection of taxes as set forth in said report. Motion prevailed by the following vote: Ayes, Mayor McFadden, Councilmen Mueller, Pannell, Reed, and Steck, 5; nays, none.

Mayor McFadden laid before the Council a petition signed by a large number of citizens, requesting a tax levy for the upkeep of the cemeteries. Councilman Reed moved that the petition be received and filed for further consideration with other proposed charter amendments. Motion prevailed by the following vote: Ayes, Mayor McFadden, Councilmen Mueller, Pannell, Reed, and Steck, 5; nays, none,

Councilman Reed moved that the Council recess, subject to call of the Mayor. Motion prevailed by the following vote: Ayes, Mayor McFadden, Councilmen Mueller, Pannell, Reed, and Steck, 5; nays, none.

The Council then recessed.

*J. M. Fadden*

#### REGULAR MEETING OF THE CITY COUNCIL:

Austin, Texas, October 6, 1927.

The Council was called to order by the Mayor. Roll call showed the following members present: Mayor McFadden, Councilmen Mueller, Pannell, Reed and Steck, 5; absent none.

The Minutes of the last meeting were read and Councilman Steck moved the adoption of same. Motion prevailed by the following vote: Ayes Mayor McFadden, Councilmen Mueller, Pannell, Reed and Steck, 5; Nays, none.

The Mayor laid before the Council the following Resolution:

WHEREAS, the owners of all the property abutting on both sides of West 2nd Street, between its intersections with Colorado Street and Lavaca Street, have petitioned the City Council to cause same to be improved by constructing thereon a gravel base and asphalt surfacing, upon condition that such property holders pay the entire cost of such improvement; and

WHEREAS, said property holders have filed with the City Manager their statement that such improvements will not be considered by them as a permanent improvement of said street, in event the City of Austin shall hereafter determine to pave same with permanent pavement; therefore,

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

THAT the City Manager be and he is hereby authorized and directed to cause West 2nd Street, between its intersections with Colorado Street and Lavaca Street, to be improved by constructing thereon a gravel base and asphalt surface, upon the condition that said property holders shall pay the entire cost and expense of same.