REGULAR MEETING OF THE CITY COUNCIL: Austin, Texas, Sept. 12, 1918.

The Council was called to order by the mayor. Roll call showed the following present: Mayor Wooldridge, Councilmen Anthony, Bartholomew, Haynes, and Powell, 5; absent none.

The minutes of September 5 and subsequent meetings were read and approved by a vote of 5 yeas, no nays.

The July report of the Engineering, Street and Sewer Departments, and the August reports of the City Sexton, Municipal Nurse, Police Matron, United Charities, Sanitary Inspector, City Health Officer, Fire Chief, Police Chief, and Federal Labor Agent were read and ordered filed.

The Mayor laid before the Council the following resolution:
RESOLVED BY THE CITY COUNCIL OF THE CITY OF AUSTIN:

That the assessment of an automobile against J. W. Bowen for taxes of the year 1917 be and the same is hereby cancelled and annulled; for the reason that the Council believes, from the attached affidavit of the said J. W. Bowen, that he did not own an automobile on Jan. 1, 1918.

The resolution was adopted by a vote of 5 yeas, no nays. APPROVED, Sept. 12, 1918; A. P. Wooldridge, Mayor.

The Mayor read a communication from F. F. Finks concerning the regulation of junk dealers.

There was laid before the Council the following resolution: RESOLVED BY THE CITY COUNCIL OF THE CITY OF AUSTIN:

That the assessment in error of a Chandler automobile, No. 132561, for taxes of the year 1917, in the name of J. H. Rowe, be and the same is hereby cancelled and annulled. This action is taken in consideration of the facts set out in the attached statement of J. E. Rowe, to the effect that the same automobile was assessed by him and the taxes thereon paid by him. The res. was passed by 5 yeas, no mays. APPROVED, Sept. 12, 1918: A. P. Wooldridge, Mayor. Councilman Anthony offered the following resolution:

RESOLVED BY THE CITY COUNCIL OF THE CITY OF AUSTIN:

That one-half of the fine and costs, amounting to \$19.80, assessed against Ruth Hudson, for speeding, in Cause No. 13041, Corporation Court of the City of Austin, be and the same is hereby remitted. This action is taken in consideration of the youth and inexperience of the said Ruth Hudson and the fact that the present offense was her first and that the Council believes she will not offend again.

The resolution was passed by a vote of 5 yeas, no nays. APPROVED, Sept. 12, 1918: A. P. Wooldridge, Mayor.

Councilman Bartholomew offered the following resolution: RESOLVED BY THE CITY COUNCIL OF THE CITY OF AUSTIN, TEXAS:

That the resignation of Ben F. Wright, cashier of the Water, Light and Power Department of this city, be and the same is hereby accepted with sincere regret by the City Council of this city. In our judgment, Mr. Wright has performed the duties of his office with exceptional faithfulness and with exceptional efficiency, and

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BE IT FURTHER RESOLVED:

That in view of the very full and quick method of daily audits of the books and accounts of his department, which method is hereinbelow expressly set out, the City Council, at the request of the head of the department, waives the need of a present more formal/detailed audit of the business of his department.

The daily method of transacting the Cashier's business of the Water and Light Department is as here stated:

The system of receiving, checking and disposition of all cash paid into the Water, Light and Power Department is as follows:

The Cashier, or one of the Assistant Cashiers, receipts for all monies he receives and places cash stub on his hook.

After the close of each day's business, each one separately balances his cash and one of the Assistant Cashiers takes charge of all stubs and enters them in the cash book. The total of the cash book entries and total of cash received by all Cashiers must balance and this amount is deposited the next day with the City Treasurer to the credit of the Water, Light and Power Department.

After the cash is balanced, the bookkeepers separate the stube, each one posting such items as belong to his set of books. Each bookkeeper then takes off on an adding machine the amounts he has posted and these three lists are handed to another bookkeeper who totals and verifies them with the cash book.

Each item of water, light and power must check separately as well as the total. As a further precaution, a monthly check is made by one of the force not on the regular books, by taking off all cash posted for that month and comparing it with the total of the cash book, which must balance. This total also balances with the deposits with the Treasurer for the month.

The yearly balance is arrived at by taking the total of all cash posted on the ledgers and comparing it with the cash book and amount deposited with City Treasurer.

The resolution was adopted by the following vote: Yeas, Mayor Wooldridge, Councilmen Anthony, Bartholomew, Haynes, and Powell, 5; nays none.

APPROVED, Sept. 12, 1918; A. P. Wooldridge, Mayor.

The Mayor spoke of a decision lately made by the Rotary Club to $m_{\mathrm{CM}}^{\mathrm{C}} = \mathcal{O}_{\mathrm{CM}}^{\mathrm{C}}$ hold quarterly memorial services for men of Austin who have fallen in battle during the war.

> The Mayor laid before the Council for third reading "An ordinance authorizing, empowering and instructing the Layor of the City of Austin to enter into a contract with J. Ben Stoner for the purpose of installing a unit system of ascertainment and equalization of real estate values, for the use of the Tax Assessor and Collector, Board of Equalization and City Council of said city, substantially to the effect and in the terms contained in this ordinance; and making an appropriation."

After the ordinance had been read the third time, the Mayor moved its final passage. The motion prevailed by the following vote: Yeas.

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Mayor Wooldridge, Councilmen Anthony and Powell, 3; nays, Councilmen Bartholomew and Haynes, 2.

Mr. Bartholomew read to the Council the reasons for his vote, as follows:

The ordinance to contract with J. Ben Stoner of San Antonio to establish what is called a Unit or Somers system of assessment and equalization of property in the city of Austin, is objectionable for several reasons. The following are a few:

> In the first place, it upsets the whole system of taxation which has been established in the city, and which has met the approval of property holders.

The Unit system, as proposed, is so intricate and technical that it is difficult to understand it, and cannot be comprehended by the most competent person without much study and preparation.

Is it advisable to change a plain, satisfactory system for one intricate, technical, and difficult to understand?

The proposed contract provides that \$1,500.00 shall be paid at end of first month; \$2,000.00 at end of second month; \$2,000.00 at end of third month; and balance on completion of contract. The contract does not state what shall be completed at the end of the first, second and third months, and no bond is required from the contractor for the protection of the city.

A complete and accurate map of the city, which is most needed by the Assessor and Collector, is not called for by the contract.

The contract provides that the size, number of stories, and detailed information regarding interior and exterior of every building within the city, including present value, shall be obtained and furnished on proper books, cards, etc.

If this work is performed in accordance with the specifications, it will cost twice the \$7,500.00 appropriated in this ordinance for services and books.

The city has not the funds in any department to pay for this work, and will not have them.

In order to furnish the Radio School (to be moved to Penn Field, south of the city) with water, light, power and sewerage, citizens of Austin have agreed to advance \$10,000.00 to the city to be returned to them from receipts from water, light and power to be furnished the Radio School.

The ordinance states in the preamble that the present method and practice of ascertaining and equalizing real estate values for purpose of taxation in the City of Austin, is antiquated, inadequate and inefficient, and does not accomplish a just and uniform ascertainment and equalization of such property values.

It is difficult to equalize property values. Seldom any two men can be found who are of the same opinion as to values. That our Boards of Equalization have done good and faithful service is evidenced by the few appeals made late years from said Boards to the City Council.

I am informed that Lr. Young, who has installed the most

Unit or Somers systems of assessment in this State, said that our system of assessment is the most perfect he had seen in Texas.

I believe that our Boards of Equalization are as capable to equalize values as a stranger can be.

During the great war which is upon us our people, both rich and poor, are taxed to the utmost, and it behooves us to out expenses and tax our citizens as little as possible to maintain the city government. When introducing a revenue measure in the House of Representatives of Congress the past week, the chairman of the committee said: "This bill marks an epoch in revenue legislation of the world. It levies twice as much as any nation since the beginning of time has tried to collect from its people." The taxes, the chairman said, will be hard to pay.

This ordinance purports to be for the purpose of equalizing assessments of property in the city, when in relity the desired object is to increase the assessments of the city from three to five million dollars or more, and obtain more revenue. This has usually been stated and acknowledged when this question has been discussed.

The large number of vacant stores, offices and residences in the city make it onerous for the owners of property to stand an increase in taxation at this time.

The assessment rolls of the city have been carefully revised and corrected each year by the Boards of Equalization; the size, value and location of each piece of property being considered, and changes and additions made when necessary, thus getting the tax system as near perfect as practicable.

If there is a desire by the people of Austin for the expenditure of a large sum of money for the employment of some one to revise and change our mode of assessments, I have not been so informed.

This is a time when cities as well as people should practice economy, and I am opposed to the unnecessary expenditure of city funds, which will be required by this ordinance and a supplemental appropriation, if this scheme prevails.

E. C. Bartholomew.

Councilman Haynes read the reasons for his vote, as follows:

I do not believe that the so-called "unit system" of valuations for a city of hills and the irregular topography of Austin, will equalize valuations as well as the present system, and therefore the results would be unsatisfactory to the people, as has been the case in other cities, especially in Dallas, where after the installation of the system an appraising board had to be employed to correct the work of the late Mr. Young, who installed the system there. Great confusion and dissatisfaction was caused in that city, as evidenced by sundry clippings I have from the Dallas hews.

> I have no doubt that the results would be the same here as in other cities and that the aggregate of our valuations would be raised under the proposed system, which would be all wrong during this time of war and distress in our country, and in the present condition of our city finances it would be equally wrong to assume the expense of installing a new system at this time, not contemplated by the City Charter,

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hence I vote No.

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H. L. Haynes.

Mayor Wooldridge nominated Miss Nellie Hall to be General Secretary of the United Charities Association, succeeding Mrs. M. Z. King, resigned, the new secretary to begin October 1 at the salary of \$85.00 per month. The nomination was confirmed by the following vote: Yeas, Councilmen Anthony, Bartholomew, Haynes, and Powell, 4; nays none; Mayor Wooldridge not voting.

The Mayor laid before the Council the following resolution: RESOLVED BY THE CITY COUNCIL OF THE CITY OF AUSTIN:

That the sum of Two Hundred Twenty-one Dollars and Seventyfive Cents (\$221.75) be and the same is hereby appropriated out of the General Contingent Fund of this city and made available for payment of the bill of court costs rendered by G. S. Matthews, Sheriff, et al, in district court causes numbered as follows: 35023, 35069, 35618, 35224, 35070, 35107, 35104, 35607, 35102, 34939.

The resolution was adopted by a vote of 5 yeas, no nays. APPROVED, Sept. 12, 1918: A. P. Wooldridge, Mayor.

The Mayor offered the following resolution: RESOLVED BY THE CITY COUNCIL OF THE CITY OF AUSTIN:

That the sum of Sixty-one Dollars and Twenty Cents (\$61.20) be and the same is hereby appropriated out of the General Contingent Fund of this city and made available for payment of the bill of court costs rendered by M. M. Johnson, Justice of the Peace, et al, in justice court causes numbered as follows: 11162, 11176, 11183, 11194, 11204, 11206, 11355, 11375, 11417, 11420, 11421, 11430, 11436, 11437, 11440, 11441, 11443, 11505, 11516, 11567, 11569, 11570, 11571, 11572, 11576, 11577.

The resolution was passed by the following vote: Yeas, Mayor Wooldridge, Councilmen Anthony, Bartholomew, Raynes, and Powell, 5; nays none.

APPROVED, Sept. 12, 1918: A. P. Wooldridge, Mayor.

Councilman Powell offered the following resolution: RESOLVED BY THE CITY COUNCIL OF THE CITY OF AUSTIN:

That in consideration of the facts set out in the attached Range of \$10.00 sewerage in arrears at the Raines Mansion, 2110 Yom Green street, the said Raines Mansion and its present owner, S. R. Evans, be and they are hereby released from all claims by the City of Austin for past due sewerage charges.

> The resolution was adopted by a vote of 5 yeas, no nays. APPROVED. Sept. 12, 1918: A. P. Wooldridge, Layor.

The Hayor laid before the Council the following resolution: RESOLVED BY THE CITY COUNCIL OF THE CITY OF AUSTIN:

That the assessment of a Ford automobile against Benjamin Clarence Sibley for taxes of the year 1917, at the value of Two Hundred and Fifty Dollars (\$250.00), be and the same is hereby reduced to Two Hundred Dollars (\$200.00), the Council being convinced from

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B. C. Silley. Berlo water as mount the attached affidavit of the said Benjamin Clurence Sibley that the valuation of \$250.00 for taxation purposes is excessive.

The resolution was passed by a vote of 5 yeas, no nays.

APPROVED, Sept. 12, 1918: A. P. Wooldridge, Mayor.

The Council then adjourned.

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City Clerk

SPECIAL MEETING OF THE CITY COUNCIL: Austin, Texas, Sept. 13, 1918.

The Council met with all members present.

The Mayor laid before the Council the following resolution: RESOLVED BY THE CITY COUNCIL OF THE CITY OF AUSTIN, TEXAS:

That the Mayor of this city be and he is hereby authorized to enter into a contract with the State of Texas to supply water, light and power to all of the State public institutions situated in and near this city.

The resolution was adopted by the following vote: Yeas, Mayor Wooldridge, Councilmen Anthony, Bartholomew, Haynes, and Powell, 5; nays none.

APPROVED, Sept. 13, 1918: A. P. Wooldridge, Mayor.

The contract referred to in the foregoing resolution is as follows:

THE STATE OF TEXAS, COUNTY OF TRAVIS.

This memorandum and agreement made by and between the State of Texas, acting by the Governor, hereinafter called party of the first part, and the City of Austin, a municipal corporation, hereinafter called party of the second part, acting herein by the Mayor of said city, pursuant to a resolution thereunto authorizing him, which was heretofore duly adopted by the City Council of said city, WITMESSETH:

That subject to the exceptions, restrictions and limitations hereinafter set forth, said party of the second part has contracted and does hereby contract and agree with said party of the first part, and does hereby obligate and bind itself to furnish and supply whenever and as may be required by said party of the first part for said State, for and during a period of one year from and after midnight of the first day of September, 1918, water and electric light and power to the State of Texas for the State Capital and grounds, the General Land Office, the Governor's Mansion, the State University and the various eleemosynary and other public institutions of said State in the City of Austin and its environs, in sufficient and ample quantities for all practical purposes.

But it is stipulated and agreed that said party of the second part shall not be required to deliver water to the Deaf, Dumb and Blind Asylum for Colored Youths above the ground story of its buildings; nor into the standpipe of the Lunatic Asylum, except at the base thereof.

It is further stipulated and provided that the party of the second

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