

and ready for final inspection and, upon such inspection the work is found to be defective, an additional fee of fifty (50) cents shall be collected before such work is again inspected.

(E). On any electric wiring, apparatus or appliances wherein same is being reconstructed, overhauled, repaired, moved or replaced by similar materials or apparatus, appurtenances or appliances, a full inspection fee thereon shall be collected.

(F). For inspecting a service switch, main service switch cabinet, meter loop, main protecting fuse and their immediate accessories, cleaning fans, any number at same place, a fee of fifty (50) cents shall be collected.

(G). For inspecting installation of meters, or generators and the immediate operating device, there shall be collected a fee of one (\$1.00) dollar for the first meter or generator and fifty (50) cents for each additional meter or generator immediately installed.

(H). For the inspection of electric signs and decorative lighting a fee of one (\$1.00) dollar plus fifteen (15) cents per ampere shall be collected, where a low voltage transformer is installed in connection with an electric sign and at the same time it shall be considered as a part of said sign.

(I). For the inspection of electric irons, heaters or similar apparatus a fee of twenty-five (25) cents each for the first five and fifteen (15) cents for each additional device.

(J). For the inspection of electric fans, a fee of twenty-five (25) cents each shall be collected; exhaust or ventilating up to and including twenty-four (24") inches shall be considered as electric fans; those larger than twenty-four (24") inches shall be considered as motors.

(K). For the inspection of each service connection for lights or power a fee of fifty (50) cents shall be collected. For each temporary connection for whatever purpose a fee of fifty (50) cents shall be collected.

(L). For inspecting line work, a fee of twenty-five (25) cents for each pole shall be collected, but no inspection for less than fifty (50) cents will be made.

SECTION 34. PENALTY: Every violation of any of the provisions of this ordinance wherein a penalty is not otherwise prescribed shall constitute a misdemeanor and the person, company, or corporation, or any employee, agent, manager, or ~~an~~ officer thereof, who is guilty of violating any of its provisions, shall, upon conviction therefor in the Corporation Court, be fined not less than ten (\$10.00) Dollars, and not more than Two Hundred (\$200.00) Dollars for each offense, and every violation of, and each and every day's failure or refusal to comply with said provisions shall constitute a separate offense; and in case of willful and continued violation of this ordinance by any such person, company or corporation, as aforesaid, or their agents, employees, servants or officers, the City shall have the power to revoke and repeal any license under which said person, company or corporation may be acting and to revoke and repeal all permits, privileges and franchises granted to said person, company or corporation, as aforesaid.

PASSED AND APPROVED this 15th day of *November*, A. D., 1915.

Clinton G. Brown
Mayor City of San Antonio.

ATTEST:

Fred Fries
City Clerk.

THE STATE OF TEXAS)
 County of Bexar)
 CITY OF SAN ANTONIO)

Before me, the undersigned authority, on this day personally appeared Charles S. Dicke, who being by me duly sworn, says on oath that he is one of the publishers of the San Antonio Light, a newspaper of general circulation in the City of San Antonio, in the State and County aforesaid, and that the Ordinance hereto attached has been published in every issue of said newspaper on the following days, to-wit: December 22-23-24-25-26-27-28-29-30-31, 1915

Sworn and subscribed before me this January 15th, 1916

Charles S. Dicke

Fred Fries

City Clerk.

AN ORDINANCE OF-2

Providing for the levying of a tax upon itinerant merchants, defining "itinerant merchants", providing for its assessment and collection, fixing penalties against itinerant merchants for engaging in business within the City of San Antonio until such City taxes are paid and a receipt procured, and posted in each place of business.

BE IT ORDAINED BY THE CITY COMMISSION OF THE CITY OF SAN ANTONIO:

SECTION 1. There shall be levied and collected from every person, firm, company, or association of persons pursuing the occupation of an itinerant merchant, as hereinafter defined, an annual occupation tax, which shall be assessed and collected as provided herein. Said tax to be as follows: For the first month, or for any part of said month, a tax of fifty (\$50.00) Dollars for each and every place where such business is located; for each additional month thereafter the sum of Ten (\$10.00) per month; provided, however, that if such itinerant merchant shall remain in one place for six (6) months, such merchant shall be entitled to receive from the City of San Antonio a refund of five (\$5.00) dollars per month; provided, further, that if such merchant remain in one place for a period of twelve months such merchant shall be entitled to a refund from the City of San Antonio of all amounts so paid except the sum of fifty (\$50.00) dollars for the first month.

SECTION 2. It shall be the duty of such merchant, as hereinafter defined, prior to the time of opening any place of business, to apply in writing to the City Commission requesting it to assess the tax herein provided against such itinerant merchant, which such Commission shall do at the earliest convenient date, not exceeding one week from the date of such application. When the order assessing such tax shall be entered by the Commission a copy thereof shall be furnished to such applicant by the City Clerk, such applicant shall present same to the City Collector and shall pay the amount of taxes due, for which the Clerk shall give a proper receipt. Such receipt shall show that the applicant is entitled to operate the place of business described therein for not exceeding one month thereafter unless such applicant shall pay in advance for additional months the maximum amounts prescribed herein, and in case such applicant shall pay for more than one month the receipt shall conform thereto.

SECTION 3. Every itinerant merchant paying the tax prescribed herein shall, prior to beginning business, post said tax receipt in the place of business covered by such receipt and in a place where same can be readily seen by the public, and shall at all times keep same posted.

SECTION 4. An itinerant merchant, is hereby defined to be any merchant, whether individual, person, firm, company, corporation or association of persons, who may remove from place to place or who may remove or come to the City of San Antonio and advertise or offer for sale "bankrupt stocks" of goods, or who advertises or offers for sale stocks of goods under the name of "fire sales", or "water and fire damaged stocks". "wreck sales", "factory sales", "Constable sales", "sheriff sales" or any other character of sales of stocks, or scheme of advertising whatsoever whether enumerated herein or not.

SECTION 5. Any person, firm or corporation violating any of the provisions of this Act and any person, firm or corporation who shall begin business without paying the tax herein prescribed or who shall fail to post and keep posted said receipt as required herein shall be subject to a fine of not less than ten (\$10.00) dollars nor more than two hundred (\$200.00) dollars and each and every day such business is conducted without the payment in advance of said taxes or the posting of such receipt shall be considered a separate offense.

PASSED AND APPROVED December 2, A. D., 1915.

CLINTON G. BROWN

Mayor.

ATTEST

Fred Fries

City Clerk.

THE STATE OF TEXAS,)
County of Bexar)
CITY OF SAN ANTONIO)

Before me, the undersigned authority, on this day personally appeared Charles S. Duke, who being by me duly sworn, says on oath that he is one of the publishers of the San Antonio Light, a newspaper of general circulation in the City of San Antonio, in the State and County aforesaid, and that the Ordinance hereto attached has been published in every issue of said newspaper on the following days, to wit: December 4-5-6-7-8-9-10-11-12-13, 1915

Sworn to and subscribed before me this

January 15th, 1916
Fred Fries

City Clerk.

AN ORDINANCE

OF-3

Providing for the levying of a tax upon peddlers, solicitors and agents not procuring such goods or supplying such orders from a stock of goods upon which the owner is paying an occupation tax in the City of San Antonio, providing for its assessment and collection, fixing a penalty against such peddlers, solicitors and agents for engaging in such pursuits until such City taxes are paid and a receipt procured and for failure to carry and exhibit such receipts upon demand.

BE IT ORDAINED by the City Commission of the City of San Antonio:

SECTION 1. There shall be levied and collected from every person engaged in the pursuit of peddling, selling or soliciting order for goods, wares and merchandise, by sample or otherwise, in retail lots, within the corporate limits of the City of San Antonio, where such goods, wares and merchandise, so sold or vended, or the orders for which are not procured from or to be delivered, filled or supplied by the owner thereof then doing business in the City of San Antonio, who is paying to the City of San Antonio an occupation tax on said account an annual occupation tax of One Hundred (\$100.00) Dollars.

SECTION 2. It shall be the duty of every agent, solicitor or peddler, engaged in such undertaking, prior to the time of plying such vocation to apply in writing to the City Commission requesting it to assess the tax herein provided against such agent, solicitor or peddler, which said Commission shall do at the earliest practicable date, not exceeding one week from the date of filing of such application. When the order assessing such tax shall be entered by the Commission a copy thereof shall be furnished to such applicant by the City Clerk, and such applicant shall present same to the City Collector and pay the amount of said tax, for which the Collector shall give a proper receipt. Such receipt shall show that the applicant is entitled to pursue the vocation of peddler, agent or solicitor, for the current fiscal year, or the balance thereof. Upon the expiration of each fiscal year, each applicant shall make application for order anew.

SECTION 3. Every such agent, solicitor or peddler while in pursuit of their said vocation shall carry said receipt on his person and same must be exhibited and submitted for inspection to any citizen or officer requesting same.

SECTION 4. Any person violating any of the provisions of this ordinance, or who shall ply their vocation without first obtaining such permit and receipt, or who shall fail to carry such receipt, or shall fail or refuse to submit the same at any time when demanded by a citizen or officer, shall be subject to a fine of not less than twenty-five (\$25.00) dollars or more than One Hundred (\$100.00) Dollars for each and every day such vocation is conducted without the payment in advance of said taxes, or each and every day such person pursues such business without having in his or her possession such receipt, or for failing to exhibit the same to any citizen or officer upon demand.

PASSED AND APPROVED December 2, A. D., 1915.

Clinton G. Brown

Mayor

ATTEST

Fred Fries

City Clerk

Repealed
12/2/15
P. 15 of 28
P. 410

THE STATE OF TEXAS,)

County of Bexar)

City of San Antonio)

Before me, the undersigned authority, on this day personally appeared Charles S. Duke, who being by me duly sworn, says on oath that he is one of the publishers of the San Antonio Light, a newspaper of general circulation in the City of San Antonio, in the State and County aforesaid, and that the Ordinance hereto attached has been published in every issue of said newspaper on the following days, to-wit: December 4-5-6-7-8-9-10-11-12-13, 1915.

Sworn to and subscribed before me this January 15th, 1916
Fred Fries

AN ORDINANCE **OF-4**

Amending ordinance of November 25th 1912 relating to bill boards.

BE IT ORDAINED BY THE COMMISSIONERS OF THE CITY OF SAN ANTONIO

That Section Five and Section Eleven of a certain ordinance passes and approved on the 25th day of November, A. D. 1912, entitled "An Ordinance licensing and regulating the erection, construction and maintenance of all bill boards within the corporate limits of the City of San Antonio, Texas, providing a penalty for the violation thereof, and repealing all ordinances and parts of ordinances in conflict herewith", shall be and the same is hereby, for reasons of public safety and as an exercise of the police power and other powers of the City under its charter and the general laws of Texas, amended so that said sections five and eleven shall hereafter read as follows:

"SECTION 5. No bill board shall hereafter be erected or re-erected, nor shall any permit be hereafter granted for such erection or re-erection of any such bill board any part of which shall be within two hundred feet of any railroad crossing or of any street intersection through which any street railway line may pass, anywhere within the limits of the City of San Antonio."

"SECTION 11. Any person violating any of the provisions of this ordinance shall be guilty of a misdemeanor and shall be fined in any sum not less than ten (\$10.00)

Dollars nor more than Two Hundred (\$200.00) Dollars; and every day of such violation shall constitute a separate and distinct offense; and any and all bill boards erected, constructed or maintained otherwise than in conformity with this ordinance may be declared a public nuisance by the Commissioners and shall thereupon be removed.

PASSED AND APPROVED this 3rd day of December, A. D., 1915.

Clinton G. Brown

Mayor City of San Antonio.

ATTEST:

Fred Fries

City Clerk.

THE STATE OF TEXAS,)
County of Bexar)
CITY OF SAN ANTONIO)

Before me, the undersigned authority, on this day personally appeared Charles A. Diehe, who being by me duly sworn, says on oath that he is one of the publishers of the San Antonio Light, a newspaper of general circulation in the City of San Antonio, in the State and County aforesaid, and that the Ordinance hereto attached has been published in every issue of said newspaper on the following days, to wit: December 4-5-6-7-8-9-10-11-12-13, 1915

Sworn to and subscribed before me this January 15th, 1916
Fred Fries
City Clerk.

AN ORDINANCE **OF-5**

Providing a reorganization of the general financial system of the City, including the collection, keeping, auditing, management and disbursement of the funds, revenues and moneys of the City, and the accounts to be kept therefor, and for the borrowing of money by the City, and also containing other provisions in connection with said matters.

(References in parenthesis to sections of the City Charter and to articles of the Revised Statutes of 1911, and all such sections or articles herein quoted are inserted merely for convenience of reference.)

BE IT ORDAINED BY THE COMMISSIONERS OF THE CITY OF SAN ANTONIO

SECTION 1. REVENUE DEPARTMENT ---- In General. "The Commissioner of Taxation shall have special charge of the assessment and collection of taxes and the collection of all other revenues of the City. He shall have charge of and supervise all accounts and records," (Sec.7) except as otherwise provided in the City Charter. Said Commissioner of Taxation shall be principally charged with and shall perform all duties in connection with the assessment of property for taxation (Sec.30) and the collection of taxes and other revenues by the City (Sec. 31) and the collection of all other monies and dues payable to said City, all as said duties may be now or hereafter by any law, or by the city charter or this or any other ordinance of the City imposed upon such Commissioner of Taxation, or, as the case may be, upon the "City Assessor" or "Assessor of Taxes", or "City Collector" or "Collector of Taxes"; and said Commissioner of Taxation shall likewise be principally charged with and perform all duties devolving upon the "City Treasurer" under the statutes regulating City Depositories or any other statute of Texas, and also as provided by all bonds or other obligations of this City, and all ordinances consistent with such laws and obligations and the charter of said City. And whenever the word "Assessor", "Collector" or "Treasurer", without qualifying words, are for convenience used herein, or in the charter or any other ordinance or resolution of the City, such words shall be held to mean and apply to said Commissioner of Taxation or his authorized deputy acting in the exercise of the governmental functions or the duties indicated by such respective words or any of them. And the word "Auditor" or other designation of a city office or title whenever used herein shall, unless otherwise specified, mean the officer or employee of said City indicated by such name or title. Said department shall be known as the "Department of Taxation" or as the "Revenue Department" and shall at all times have the special consideration of the Board of Commissioners.

*Approved
of City
1/15/16
W. P. 140*

SECTION 2. COMMISSIONER OF TAXATION ----- ORGANIZATION OF DEPARTMENT *--

In General. The duties and office of said Commissioner of Taxation shall be conducted in three main parts and separate divisions, all under the general supervision and control of said Commissioner of Taxation; and all officers or employes in each of said divisions shall be directly responsible both to said Commissioner and also to the City; and said Commissioner shall also be fully responsible to the City for the due and efficient performance of the duties imposed upon such officers and employes, and each of them, and shall cause all such duties to be discharged diligently and in conformity with the law and the charter, ordinances and resolutions of this City. Said three main divisions shall be known and designated as follows: the "City Assessor's Office" for ad valorem assessments; the "City Collector's Office" for making collections of all taxes, license fees, dues and other moneys payable to the City; and the "City Treasurer's Office" for the deposit and disbursement of city moneys. Each such office and each authorized subdivision thereof shall keep true and correct rolls, accounts, books, records and papers as required by law, charter or ordinances, and the same shall be public records and archives of the City; and all business of each such office unless specially authorized by law or ordinance, shall be transacted in an office in the City Hall to be known respectively as herein designated.

Officers of said City for said department to be known respectively as Chief Deputy City Assessor, Chief Deputy City Collector, City License and Dues Collector, City Back Tax Collector and Chief Deputy City Treasurer, and also the offices of deputies to the number hereunder limited in the several divisions of said department are hereby created and established; and the employment of clerks, inspectors and bookkeepers to the number hereunder limited in the several divisions of said department is hereby authorized; and the nomination and appointment of such respective officers and employes, subject to confirmation, is also hereby authorized. The appointment of all such deputies, clerks and other employes, however, unless otherwise expressly provided in any order of confirmation, shall not be for any fixed term, but the term of office or employment of each such deputy or employe, within constitutional limitations, shall continue from month to month during the pleasure of the Commissioners in any event, or during the pleasure of the Commissioner of Taxation if the appointment in any case may not have been submitted for confirmation by the Commissioners, it being intended that all such appointments shall be made with reference to this ordinance, and that the number of such deputies, clerks and employees shall be regulated from time to time according to the needs of the public service; and the official designation, authorized number, monthly salary and official bond of such respective deputies and employes shall be as follows, to wit:

OFFICIAL DESIGNATION	NUMBER	MONTHLY SALARY	OFFICIAL BOND
Deputy City Assessor (Valuations Etc.)	One	\$100.00	\$5000.00
Deputy City Assessor (Separations, Etc.)	Two	90.00	5000.00
Deputy City Assessor	Eight	85.00	1000.00
Deputy City Collector (Bookkeeper, Etc.)	One	100.00	5000.00
Deputy City Collector	Five	90.00	5000.00
Deputy City Collector (Clerk, Etc.)	One	85.00	5000.00
Bookkeeper City Treasurer's Office	One	100.00	1000.00
Inspector Licenses & Dues	One	100.00	1000.00
Chief Clerk City Back Tax Office	One	90.00	5000.00
Clerk City Back Tax Office	Two	85.00	

City Assessor's Office. All transactions and proceedings relating to the assessment of property for taxation shall be conducted in an office to be known as the "City

Assessor's Office", which shall be under the management of an officer of the City who shall be known and designated as the "Chief Deputy City Assessor", whose duty it shall be to assist in and direct the performance of the work, acts, duties and things charged upon said Commissioner in connection with such assessments, all in the name of and as authorized and required by said Commissioner of Taxation; and said Chief Deputy City Assessor shall give bond in the sum of Five Thousand (\$5000.00) Dollars, as herein required, and shall be paid compensation by the City for such service at the rate of Eighteen Hundred (\$1800.00) Dollars per annum, payable monthly during the time he shall continue to act in such capacity, and the office heretofore known as the City Assessor is hereby abolished; provided however that any authorized deputy assessor may, whenever so directed by said Commissioner, take anywhere in said City in said City renditions of property for assessment and taxation by the City.

City Collector's Office. All transactions and proceedings relating to the collection of taxes and all other revenues, dues and monies to be collected by the City, shall be conducted in an office to be known as the "City Collector's Office", which shall be under the management of an officer of the City who shall be known and designated as the "Chief Deputy City Collector", whose duty it shall be to assist in and direct the performance of the work, acts, duties and things charged upon said Commissioner in connection with said collections, all in the name of and as authorized and required by said Commissioner of Taxation; and said Chief Deputy City Collector shall give bond in the sum of Fifty Thousand (\$50,000.00) Dollars as herein required, and shall be paid compensation for such services at the rate of Eighteen Hundred (\$1800.00) Dollars per annum, payable monthly during the time he shall continue to act in such capacity; and the office heretofore known as City Collector is hereby abolished.

City Treasurer's Office. All transactions and proceedings incident to the duties of the Commissioner of Taxation as City Treasurer shall be conducted in an office to be known as the "City Treasurer's Office", which shall be under the management of an officer of the City who shall be known and designated as the "Chief Deputy City Treasurer" whose duty it shall be to assist in and direct the performance of the work, acts, duties and things charged upon said Commissioner as such City Treasurer, all in the name of and as authorized and required by said Commissioner of Taxation; and said Chief Deputy City Treasurer shall give bond in the sum of Twenty-five Thousand (\$25000.00) Dollars, as herein required, and shall be paid compensation for such services at the rate of Twelve Hundred (\$1200.00) Dollars per annum, payable monthly during the time he shall continue to act in such capacity; and the office heretofore known as the City Treasurer is hereby abolished.

And among other things, it shall be the duty of said Chief Deputy City Treasurer to keep regular and correct accounts of each and every separate fund of the City, general and special; and to keep special and correct accounts, separately for each improvement, for all moneys received by the City as payments on all special assessments made for street improvements; together with such other special accounts as the Commissioners may establish; including regular and correct accounts with each city depository; all as may be now or hereafter provided by ordinance and in such manner as to be able to ascertain promptly the correct status of such accounts, and the true amounts disbursed from and remaining subject to check in each such fund and account, and in each such city depository.

The Treasurer shall receive and receipt for all moneys payable to the City upon the sale of any bonds issued or held by the City, and, except as may be otherwise by law or ordinance provided, shall conduct all business with reference to such bonds and sales therefor; and he shall also have the custody of and be responsible for the safe keeping of all such bonds held by the City, and shall collect the interest accruing on the same from time to

time, and make deposit of the same to the credit of the City as in other cases; all subject to and in accordance with any ordinance or ordinances specially regulating any such matters.

The Treasurer shall between the first and fifty days of each month, prepare, date, sign, certify and file with the Auditor in such form as the Auditor may approve, a written report showing all receipts for and disbursements from the different funds, accounts and moneys of the City, and moneys held by said City, during the preceding month; and the Treasurer shall at the time of the filing of such monthly report join with the Auditor in certifying to the Commissioners as to the correctness of each monthly report filed by each city depository as herein and by the charter required.

"The Treasurer shall report to the Board of Commissioners, on or before its first regular meeting in July of each, the amount of receipts and expenditures of the treasury, the amount of money on hand in each fund, and the amount of bonds falling due for the redemption of which provision must be made; also the amount of interest to be paid during the current fiscal year, and such other reports as the existing law requires of him." (Art. 2459).

DEPUTIES, CLERKS, ASSISTANTS, ETC. Each chief deputy and each deputy, so appointed or acting ex officio in or for the revenue department, upon his appointment and qualification and within the scope of the duties of the particular office or employment he may have been appointed, shall faithfully and diligently, and without, discrimination or evasion, perform all duties incumbent on him, and in such capacity and to such extent shall be authorized to exercise in the name of said Commissioner of Taxation and as herein provided all powers and authority conferred upon said Commissioner by law, or by the charter, ordinances or resolutions of the City; and the acts of each such chief deputy and each such deputy in such capacity shall be as authoritative and binding as though performed by said Commissioner in person. And each clerk and other assistant in each of said divisions shall well and faithfully, and with diligence and accuracy, perform all duties required of him or incident to his employment, all as herein provided and in conformity with the law, and the charter, ordinances and resolutions of the City. In addition to his regular duties each such deputy clerk or other assistant in said Assessor's Office or Collector's Office shall be transferable temporarily, upon written order of said Commissioner of Taxation addressed to the Chief deputies of said divisions, from one of said divisions to assist in the work of the other division, so that the time of such persons may be fully employed at all seasons; and except as otherwise herein provided, each deputy, clerk or assistant so transferred shall be authorized to act in his capacity as deputy, clerk or assistant in the division to which he has been so transferred; provided however that in addition to said Chief Deputy City Collector, only such persons as are regularly appointed and qualified as deputy city collectors shall be generally authorized to receive or receipt for any money on behalf of the Commissioner of Taxation of said City; and provided further that any Deputy City Assessor for Separations, may be transferred temporarily from the Assessor's Office to the Collector's Office and in such case shall be for the time being ex officio a Deputy City Collector; and provided further that said License and Dues Collector and each and every officer or employe in any other department of the City, who is authorized to receive payment of any fees, dues or other special collections on behalf of the City, shall receive and receipt for such moneys in the name of and shall account for the same to said Commissioner of Taxation and to the City all as herein elsewhere provided; and each such person shall be ex officio a deputy collector authorized to receive only such special collections as are within the scope of his office or employment, and shall in all cases take the required oath and give the required bond.

SUBDIVISION OF CITY COLLECTOR'S OFFICE. The principal business of the division known as the City Collector's Office proper shall be to receive collections of current ad valorem taxes, to receive payments or amounts payable on special assessments, to receive in connection with the work of the City Back Tax Office each and every apyment made on account of delinquent taxes, and interest, penalties and costs thereon, to receive through and in conjunction with the License and Dues Office all other and special collections of moneys payable to the City, and to keep proper books, accounts and records and to make proper reports of all such matters; and said "City Back Tax Office" and "License and Dues Office" shall be subdivisions of said City Collector's Office, and shall be conducted under the general supervision of said Commissioner of Taxation and the direction of said Chief Deputy City Collector; all as herein provided.

City Back Tax Office. The subdivision of said City Collector's Office to be known as the "City Back Tax Office" shall be kept in the City Hall and shall be conducted under the immediate management of an officer of the City to be known and designated as the "City Back Tax Collector" whose duty it shall be to keep and preserve in said office full and accurate records, files, indices, and accounts and dockets, showing all delinquent ad valorem taxes at any time assessed by said City and remaining unpaid, and all demands, suits and other proceedings made or instituted for the collection thereof; and also faithfully to keep and preserve each and every tax roll and other record belonging in such office, and each and every unpaid tax receipt or form evidencing any such delinquent tax or revenue; and correct statements of any such unpaid taxes, and all interest, penalties and costs lawfully chargeable thereon, to prepare and render upon demand of any person interested therein and making payment of the fees, if any, payable for such statements as required by ordinance; and also at all times to amke full use of the facilities, records and authority of said office in demanding, requiring and enforcing the payment of all such delinquent taxes with lawful interest, penalties and costs thereon; and also to prepare and furnish as may be required by the Legal Department of the City in connection with pending or proposed legal proceedings for the collection of any such taxes or revenues, accurate statements, evidence and information promptly and in such form and order as same may be so required; and also to do and perform all such other duties with reference to the records and business of said tax office as may be required by the Board of Commissioners or by said Commissioner of Taxation provided however that no error or omission in the preparation of any such back tax statement shall ever estop, hinder or prevent the City from demanding and collecting any taxes lawfully assessed and remaining unpaid or any interest, penalties or cost thereon; and provided further that payements of such delinquent taxes or revenues shall in all cases be made to the City Collector's Office proper, and the receipt therefor issued by the Chief Deputy City Collector or any deputy collector. And such City Back Tax Collector shall give bond in the sum of Ten Thousand (\$10000.00) Dollars as herein required, and shall be paid compensation for such services at the rate of Eighteen Hundred (\$1800.00) Dollars per annum, payable monthly during the time he shall continue to act in such capacity.

"License and Dues Office". The subdivision of said City Collector's Office to be known as the License and Dues Office, shall be kept in the City Hall and shall be conducted under the management of an officer of the City to be known and designated as the "City License and Dues Collector", who shall be ex officio a deputy collector authorized to receive and receipt for all payments and returns required to be made in his subdivision of the City Collector's Office. The License and Dues Office shall be located in the City Hall in or near the City Collector's Office. It shall be the special duty of said License and Dues Collector, all in the name of and as authorized and required by said Commissioner of Taxation, to search

Repealed
7/21/52
Ord # 18107
Ord. Y. Pg 82

Amended
6/7/52
Ord. W
Pg 14

out, investigate, demand, follow up, collect and receive for the use of the City, all occupation taxes, license fees, office fees, permit fees, inspection fees, rentals, fines, pound fees, penalties, costs, damages, dues, claims, and accounts and all miscellaneous amounts payable or to become payable to the City under the provisions of any contract, bond or agreement or under any state of facts whatsoever, all hereinafter included in the term "special collections"; not including, however, the proceeds of any bonds sold or to be sold by the City, or any payments on account of any current or delinquent ad valorem taxes or special assessments for street improvements; and said License and Dues Collector shall use especial diligence in discovering special collections of all kinds for which the City is lawfully entitled to collect any moneys, and shall require that all such amounts be paid over promptly to the License and Dues Office by all persons whomsoever liable to make such payments. It shall also be the duty of said License and Dues Collector as aforesaid, after first making certain that the issuance of licenses requested have been authorized by ordinance and that applicants are entitled thereto, and upon receiving payment of the required license fees, to prepare, date, sign and issue on behalf of the City and in the manner herein required, written licenses for all occupations taxed by the City in conformity with the laws of Texas, and also licenses for all trades, professions, occupations, callings or business regulated or licensed under the charter and ordinances of said City; and the powers and duties of said License and Dues Collector for the purpose of issuing such license shall stand in the place of all corresponding and conflicting powers or duties hereto fore vested in any other officer of said City; provided however that whenever any license is to be issued only upon special order of the governing body of said City or whenever the seal of the City is specially required to be affixed thereto, then each such license, before being issued and before the same shall take effect, shall be presented to the City Clerk, and shall be attested by his signature and have the seal of the City thereto affixed; and provided further that the requirements herein made for records, receipts, transmittal copies, reports, returns, validation, etc., shall in so far as applicable be observed for all such special collections made directly by said License and Dues Office. Said License and Dues Collector shall give bond in the sum of Ten Thousand (\$10000.00) Dollars as herein required, and shall be paid compensation for such service at the rate of Fifteen Hundred (\$1500.00) Dollars per annum, payable monthly during the time he shall continue to act in such capacity.

*Amended by
C. W. P. 140* Inspectors of License and Dues. The Commissioner of Taxation shall appoint one or more license and dues inspectors, to do the outside work of said License and Dues Office, and otherwise to assist in performing the duties thereof, and it shall be the special duty of said license and dues inspector, under the direction of the License and Dues Collector, periodically to canvas, inspect and investigate all trades, professions, occupations, callings, businesses, things, acts and places on account of which any such special collections are or may be payable to the City; and to search out and report all persons owning, performing or conducting the same; and also to examine once each month the books and records of all officers or employes of the City in other departments authorized to make any special collections, and to report whether the same are being properly collected and receipted for; and also to search out, investigate and report all miscellaneous claims and dues whatsoever which are or may be payable to the City; and to examine all books, records and papers kept in every city office relating to any and all such claims or dues, either on account of any payment made or work done by said City for which any contractor, citizen or other person is liable, or on account of any damage done by any person to any street or other public improvement or property; or on account of any property of the City, real or personal, sold

by order of the Commissioners; or on account of any other miscellaneous matter, claim, money or dues arising in favor of the City as special collections to be made on account of any contract, bond, agreement or circumstances whatsoever. And each such inspector shall make, date and sign daily reports in writing to said License and Dues Collector, which reports shall be filed and preserved in said office, showing how, where and to what extent such inspector performed such duties on the preceding business day, and in detail what conditions were found by him, together with a statement of all circumstances necessary to a clear understanding of each matter; and each such inspector shall also perform such other duties in connection with said office as may be required by ordinance or by his superiors in office.

Policemen and Inspectors to Report Persons not Paying Licenses or Dues.

Whenever the License and Dues Collector shall address to the Commissioners of the department in which police officers, inspectors or other outside men, are employed specially requesting assistance in ascertaining the names and addresses of persons who may appear to be conducting any trade, profession, occupation, calling or business, or doing any acts in this City for which any occupation tax, license fee, permit fees or other fees or dues are required to be paid to the City, the Commissioner so addressed shall promptly give the necessary orders to require such police officers, inspectors or other persons in his department to ascertain the names and addresses of all such persons found on the beat or route of such police officers, inspectors or other persons, who shall thereupon make diligent investigation and file with their superior officers written reports showing the names, addresses and occupations of all such persons, and also whether or not each person so named holds a current license, permit, tag, receipt or certificate evidencing payment to the City of such occupation tax, license fee, permit fee or other fees or dues; and it shall also be the general duty of all police officers and health inspectors to require each person following any taxed or regulated occupation or doing taxed or regulated acts, to exhibit his license, permit, tag, receipt or certificate evidencing his right to conduct such occupation or to do the taxed or regulated acts or business, and in case such person shall fail or refuse to make such exhibit, then such police officer or health inspector in addition to any complaint required to be filed, shall make and file with his superior officer a written report showing the name, address and occupation of such person; and the officer with whom any such report is filed shall in any event promptly transmit the same to the License and Dues Office.

Register ----- Periodic Special Collections The License and Dues Collector shall keep in a well bound book or books an appropriate register, in which he shall enter, among other things, separate and distinctive pages with headings indicating each kind or class of such special collections which may require attention periodically, together with the official title of the officer or employe of the City whose duty it is to collect the same.

Under each such heading shall be entered from time to time the names, addresses, or places of business, of all persons, known to be conducting any trade, profession, occupation, calling, business, premises or place, or enjoying any rights, privileges, or franchises on account of which any occupation tax or any license fee or other sum may be payable to the City, together with a notation of the amounts so due to the City and the number and character of the items upon which such person should pay such occupation tax or license fee or other sum; and all receipts issued for such collections shall be noted in such register, and all notations therein shall be corrected from time to time on reports of said inspectors or otherwise so as to show whether the persons named therein have made payment of all such amounts chargeable to them; and such part of said register shall be arranged with columns so that a record for ten years may be carried on each page opposite such respective names; and

all such amounts believed to be due from any person, shall be so charged and payment demanded whether or not such payments have been heretofore required or received by the City.

And said register shall contain a like record of all business with persons renting from the City, or using or occupying by permission of the City, any stall, room or other apartment in the market house, or any other real property or part thereof owned or controlled by the City, and paying or liable to pay any rental or other sum therefor covering a week or more at a time.

And said register shall further consist of other such different books and parts as may be required therefor; and shall contain a like record for all other special collections due or payable to the City at any fixed intervals or otherwise.

Register-- MISCELLANEOUS SPECIAL COLLECTIONS.--- Said License and Dues Collector shall also keep, as a part of such register for special collections, another well bound book in which he shall, in so far as such matters may come to his knowledge, enter and charge against each person liable therefor all dues, claims, debts, obligations, accounts and miscellaneous moneys or individual special collections, which are due and payable, or which will thereafter become due and payable, in any manner, to the City of San Antonio. Each such entry shall show its date, the name and address of each such person, the nature and amount of the charge and when payable to the City; PROVIDED HOWEVER that bonds upon which liability has accrued need not be noted in such register. And each and every officer or employed of the City having charge of any division of the City government in which any such claim or dues may arise, shall, to the extent of his knowledge thereof, promptly report in writing to the License and Dues Collector the fact and circumstances of each such matter in which the City is entitled, or will become entitled, to demand or receive any such amount of money from any person; and shall at the time file with the Auditor a copy of each such report; and said License and Dues Collector shall promptly cause each such matter to be investigated and all proper and lawful claims to be made thereon. And upon payment of any such amount being received, a notation and credit showing such payment shall be entered in said register.

UNLIQUIDATED DUES.-- Whenever any claim or other matter arises whereupon some payment is found to be due to the City, but the amount thereof has not been audited or established on behalf of the City by competent authority, said License and Dues Collector shall nevertheless enter such matter in said register as herein required charged to the person liable therefor but leaving the amount of such dues blank; and he shall in each such case promptly apply to the Mayor or to the Commissioner in charge of the department having control of the subject, who shall thereupon issue a written and signed order fixing the amount or amounts to be demanded by the City or cause the same to be established by ordinance; and thereafter, but not unless and until such amounts shall be fixed, said License and Dues Collector shall be authorized to receive payments of such unliquidate demands, claims, rentals, special permit fees or other unliquidated dues.

REPORTS OF UNCOLLECTED LICENSES AND DUES.-- The License and Dues Collector shall prepare and submit to the Commissioner of Taxation, and thereafter file with the City Clerk, once each month a report setting forth the names of all persons, firms or corporations who are, in his opinion, liable for the payment to the City of any license fees, occupation taxes, rentals or other periodical dues and who have not paid the same, stating opposite each such name the nature, amount and date of maturity of such unpaid dues; and also once each month a similar report with reference to all other and miscellaneous claims and dues remaining unpaid.

Official Bonds in Revenue Department. Each of said chief deputies and also all deputies nominated or appointed as in this section provided, and also each officer or

employe in any department of the City authorized to receive or collect any moneys whatsoever for the use of the City, and also said Back Tax Collector, License and Dues Collector and each Inspector of License and Dues, and also other officers or employes in said department when herein so required, shall before entering upon the duties of any such office or employment give a good and sufficient bond made payable jointly to the City and to the person occupying the office of Commissioner of Taxation, and to their respective successors, as its or his interest, loss or damage may appear; and such bonds shall be conditioned for the faithful performance of all duties imposed upon such bonded officer or employe under any provision of law or of the charter, ordinances or resolutions of said City; and each such bond shall have three good and sufficient personal sureties, or be made by a surety company or companies authorized to do business in Texas, and shall be in such form, and contain such special conditions and be for such amount as may be prescribed by ordinance, or in the absence of ordinance provisions, shall be in all respects such as may be approved by the Mayor and Commissioner of Taxation; and all such bonds shall be good and valid as common law obligations, in accordance with their face and tenor, as well as bonds required by law and ordinance; provided however that nothing in this ordinance or any such bond contained shall ever be held to effect or diminish the liability of the principal or any surety or any other bond given to the City by any other officer or employe, but shall be cumulative thereof.

X SECTION THREE. SPECIAL COLLECTIONS-- (a) RECEIVING.-- All officers or employes of the City, in whatever department, authorized to issue any license, permit or certificate, or to receive payment of any license fees, occupation taxes, office fees, permit fees, rentals, fines, inspection fees, penalties, costs, damages, dues, claims, accounts, or other special collections for the use of the City, upon compliance with all precedent conditions, if any, and upon such payment being made, and for each and every amount so collected, and at the time when such collection is made, shall prepare, date, sign and deliver to the person making such payment written receipt therefor on a form furnished by the Auditor and subject to being validated; all as herein provided;

(b) WHO AUTHORIZED TO RECEIVE.-- No officer or employe of the City in any department shall be authorized or permitted to receive any special collections or other moneys whatsoever for the use of the City unless or until he shall have given bond for the faithful performance of his duties as herein required; but upon giving such bond and the approval thereof by the Mayor and the Commissioner of Taxation, such officer or employe shall be authorized to receive special collections of any class or classes which he may have been empowered to receive in connection with his office or employment, but no further; and upon such officer or employe qualifying as aforesaid, and from time to time thereafter, the Commissioner of Taxation shall furnish to him a book or books containing the appropriate receipt forms, taking his receipt therefor in each case.

(c) RECEIPTS--IN GENERAL-- The Auditor shall prepare and shall furnish and charge to the Collector by description, class and numbers, blank printed receipt forms appropriate for the use of each department, division, officer or employe of the City authorized to receive such special collections; all such forms to be prepared, furnished and issued in triplicate sets consisting of an "Original" on white paper for issuance, a "Transmittal Copy" on blue paper for departmental use, and an "Office Copy" on yellow paper to be retained in the office of issuance; and each member of such triplicate sets shall before being so furnished be indelibly machine numbered with corresponding numbers; and the numbers borne by each successive set in each class of such forms shall be consecutive numbers; such triplicate sets for each distinct class or purpose to be seperately printed on thin but tough paper securely bound in bookform of such arrangement as to permit such original and copies to be made at one writing

by use of carbon sheets, but all such copies issued shall be clear and distinct and without material alteration on the face thereof.

Whenever the officer or employe authorized to issue such receipts shall also be authorized to issue any license, permit or certificate commonly applied for and issued in connection with any such payment, the Auditor may prepare and append to the form of such receipt an additional paragraph with language appropriate for granting such license permit or certificate, so that such form may constitute a combined receipt and license, permit or certificate.

Said "Original" and said "Transmittal Copy" shall be perforated so that the same may be removed from said book; said "Office Copy" shall not be perforated at all but shall remain in said book and shall be kept in the City office having charge of the special collections in question as a permanent public record of said matter.

All such receipt forms for use in any and all departments and divisions shall be identical in size; PROVIDED HOWEVER that receipts which are intended for issuance by inspectors or others elsewhere than in the City Hall or other city office, or which are issued in coupon form for small sums, may be prepared in smaller form or pocket size, but otherwise substantially as herein provided; and all such pocket size forms shall likewise be uniform in size; but all books so used, with all office copies and unused forms therein, shall be City property, and shall be returned to and filed in the proper office of the City.

(d) CONTENTS OF RECEIPTS.-- Each such receipt form shall be printed with blanks, in which proper entries shall be made, so that the same, when issued, shall correctly show the style of the officer or division of the City government receiving such payment, the nature of the receipt and a designation by class letter or number distinguishing each form from other forms issued for other purposes; the number and date of issuance of such receipt; the sum of money received stated in words and figures, and whether such payment is made in cash or by check; the name and address of the person making payment, and a brief description of the purpose, subject matter and items thereof; and also among other things and in so far as appropriate in each case, the name and address of the owner of any property or business to which such matter relates, and the name of the contractor expected to do any work authorized; the nature of any acts, operations, obligation, business, complaint or proceedings on account of which such payment is made; a general mention of any goods, products or other personal property, to which such matter relates; a brief but definite and certain description of any part of any street or other public place, or any lots, blocks, or other private real property, or other location, to which such matter relates; a statement of the nature of any papers or documents filed or presented; a statement showing the nature and result of any required examination, investigation or inspection made in connection with any such payment and in pursuance of any ordinance of the City; and a statement showing the period during which any desired right, license or permit is to continue, together with such other statements as may be required or appropriate for a clear record and understanding of such matter; and each such form shall be made to conform to the nature and requirements of the particular matter and all ordinances governing the same. And each such receipt form shall have at the end thereof blank lines for the receipting signature of the officer or employe making such collection, and a blank line for the approving signature of the person making such payment and applying for said receipt or combined receipt and license, permit or certificate; and the signature of the officer or employe issuing such receipt, or a distinct carbon replica thereof shall appear on each of said tripli-

cate copies; while the signature of the person making such payment and applying for said receipt or combined receipt and license, permit or certificate shall appear on the transmittal copy of such instrument.

In addition to the foregoing requirements each such receipt form shall have at the bottom thereof a proper space for the validating stamp and signature fac simile or otherwise to be affixed at the License and Dues office; and shall have printed conspicuously on each such form the words: "NOT GOOD UNLESS VALIDATED AT THE LICENSE AND DUES OFFICE."

(e) RECEIPTS-- HOW ISSUED AND COUNTERSIGNATURE.-- Such officer or employe, upon making each special collection, shall accurately fill in all blanks of the proper receipt forms, in the same identical words and figures for each of said triplicate receipts, and shall thereupon sign and deliver the original thereof to the person making such payment, and each of said triplicate copies so made shall be held and considered as triplicate originals; PROVIDED HOWEVER that, except as to the coupon receipts herein provided for, no such receipt, license, permit or certificate, shall be good, or evidence any payment to the City, or any license, permit or other right, unless or until the person to whom such original receipt is delivered shall present the same at the License and Dues Office and have the same there duly countersigned and validated on behalf of the Commissioner of Taxation, which counter-signature and validation may be made by stamp with the word "countersigned", together with the date and fac simile signature, or with such stamp and manual signature; and PROVIDED further that any such receipt may be so validated at any time within forty days after the date thereof.

(f) ACCOUNTS OF SPECIAL COLLECTIONS--CASH BOOK.--Said Commissioner shall cause to be kept in said License and Dues Office, in addition to the register hereinbefore mentioned, a well bound book or books containing accounts of money received entered by receipt numbers for all such special collections made by any and all departments, each seperately under its proper class and the name of the officer or employe who may be authorized to receive such payment; and on the lines of each such account shall be entered the successive numbers for such receipts; and the officer or employe affixing such countersignature shall, before so validating any such receipt, note and charge in the proper account and against the proper number, the date of such countersignature and the amount of each such receipt so presented.

Upon such amounts being paid in at the License and Dues Office, on returns made by any officer or employe of the City having collected the same, entries shall be made for each such receipt in the line opposite the proper receipt number, showing the date and amount so returned and paid in for each such receipt; and the columns and arrangement of said book shall be such as will make the same serve as the daily cash book required to be kept by the Commissioner of Taxation, for all such collections.

(g) COLLECTIONS MADE ELSEWHERE THAN AT CITY HALL.--In all cases, however, when any officer or employe of the City, qualified as herein required, shall be authorized by ordinance to receive any special collections elsewhere than in an office in the City Hall, such collecting officer or employe shall prepare and issue receipts for each such payment all as herein provided, and shall deliver the original receipt to the person making such payment, who shall present same at the License and Dues Office and have same validated as herein provided; or if so requested by the person making such payment, the officer or employe making such collections elsewhere than in the City Hall shall present such receipts for the validating stamp of the License and Dues Office, and shall thereupon promptly deliver or forward by mail each such validated receipt to the person making such payment.

(h) COUPON BOOKS.--To facilitate the collection, receipting and accounting for sums less than twenty five cents in amount, for payments or fees accruing from day to day, e.g., the fees or rentals paid to the City for stands for vehicles selling commodities on Haymarket Square or other public place-- the Auditor shall be authorized, in his discretion, to prepare and furnish as for other receipt forms, books containing coupon sheets, each such sheet to have such coupons in triplicate consisting of "Original" coupon "Transmittal Copy" coupon and "Office Copy" coupon, all indelibly numbered with corresponding numbers for each such set, and with like consecutive numbers for each such successive set. Each such coupon shall state the nature and purpose of its issuance and the particular place or object to which it relates, and shall be in proper form and amount for issuance as a receipt to each person making such small payment; and each officer and employe provided with such coupon receipts shall at the time of receiving each such payment detach the "original" coupon of the next unused number, and after first signing the same on the face thereof either in writing or by fac simile stamp, and entering thereon by stamp or otherwise the date of issuance, shall then and thereupon deliver such original coupon receipt to the person making such payment; and each person receiving any such coupon shall immediately write his name, or have same written on the back thereof, and shall keep such receipt and produce and exhibit the same whenever demanded by any officer, policeman or inspector of the City; and unless such name appear on the back of such coupon receipt whenever exhibited the same shall be void and the amount, if any, paid therefor shall be forfeited, and the holder thereof shall procure another coupon and have his name thereon as evidence of such payment. And every officer or employe of the City having in his charge any such coupon shall be responsible therefor, and shall pay to the City for each and all such coupons missing therefrom the amount represented thereby. Such coupons shall not be transferable by persons to whom they are issued, and shall be good only for the date stamped thereon and then only when endorsed with the name of the person to whom the coupon was issued. And the officer or employe issuing such coupon receipts shall make his returns and reports to the City as provided by this ordinance, and shall therewith return, dated and signed or stamped, transmittal copies of all coupons issued, the same as for other receipts for special collections; but such coupon receipts are not required to contain any matter other than in this paragraph specified.

(i) RETURNS AND REPORTS.--It shall be the duty of each officer or employe of the City who shall be authorized to make any such special collections, to make his returns for all such special collections by delivering on each business day at the License and Dues Office all money and checks collected by him on the last preceding business day, and therewith to deliver the transmittal copy of each such receipt issued by him on such preceding day; and upon such amounts being paid over as aforesaid to the License and Dues Collector he shall stamp or cause to be stamped upon each such transmittal copy the word "Paid" with the date of such payment and the signature fac simile or otherwise of said Commissioner of Taxation, and shall, upon request of the officer or employe making such payment, execute and deliver to him a proper receipt for the amount so returned.

And between the first and fifth days of each month, each officer or employe in any manner authorized to receive any such collections shall prepare, date, sign, verify and file with the Auditor a report in writing for each distinct class of such collections, and covering all such business transacted during the preceding month, stating separately for each day, in the proper columns, the inclusive numbers of the receipts issued, the total amount received on such date, and the date when the collections for each day were

paid in at the License and Dues Office; and each such report shall contain a notation of all questions or other matters of doubtful or irregular character arising in connection with the issuance of any receipt, license, permit or certificate, stating for each such instrument the name of the person to whom issued and the unusual circumstances of such matter. Each such report of collections shall be arranged so as to show opposite each Saturday's entry the total amount of such payments for the week or part of the week in such month ending on such Saturday, and so as to show the total of such payments received for the part of any week in such month not ending on Saturday; and so as to show in the grand total the full and correct amount of all payments of the class and for the month in question; and the Auditor shall provide and furnish on request appropriate printed and ruled sheets for such reports.

The officer or employe making each such report shall attach thereto his affidavit showing that such report is a full and correct report of all collections of money made in any manner by such officer or employe during the month named, that all statements made therein are true and that all sums to be paid to the City on account said matters have been fully and fairly demanded and collected in accordance with the facts of each case and the ordinances of the City.

(j) TRANSMITTAL COPIES OF RECEIPTS. -- The Commissioner of Taxation shall when filing with the City Auditor his weekly statement of collections attach to the same all such transmittal copies; and the City Auditor shall, after auditing said reports and verifying and making proper entries from such transmittal copies, file the same as permanent records, each distinct class to be separated and kept in different files, and all flat filed alphabetically with divisions sufficient for convenient reference, in the order of the names of the several owners of the property, business or occupation for the benefit of whom, or other person in whose name, such receipt, ^{license} permit or certificate was issued or such payment made. All such instruments more than four (4) years old may be transferred to another file similarly arranged but the same shall be permanently preserved as an index to all such transactions between the City and other persons.

(k) "SPOILED" RECEIPT FORMS. -- Whenever any such receipt form is spoiled by accident or otherwise, all copies of the same shall be marked "spoiled" with red ink, and the original and transmittal copies thereof shall in all cases be delivered to the License and Dues Office and City Auditor along with the next succeeding return or report; and whenever any person who has received such receipt forms shall resign or be discharged, or otherwise cease to perform the duties of any office or employment, he shall return to the License and Dues Office all such receipt forms not therefore issued by him.

(l) BANK CHECKS, ETC. -- If checks be received for any such special collections, such checks shall unless duly certified by the drawee bank, be received or held at the risk of the officer or employe accepting same; and in case payment of any such check be refused by any drawee bank, the receipt and license, permit or certificate, if any, issued in consideration thereof shall be and become null and void ab initio.

POLICE DIVISION.--SPECIAL DIVISIONS.--PAYMENT OF FINES.-- The Secretary to the Chief of Police and each of the several desk sergeants of the Police Department who has duly qualified as an ex officio deputy collector, as herein required, shall be authorized to collect and receive for the use of the City all payments of fines assessed by any judge of the Corporation Court; and each of said officers shall issue receipts as herein provided, and on the form herein specified, for all collections made by him; all of which shall be done under the supervision of the Chief of Police; and all such amounts collected by any of said desk sergeants shall be by him paid over on the same or next succeeding day to said

Secretary to the Chief of Police, who shall each day make returns to the License and Dues Office, of all such collections made on the last preceding business day all as provided for special collections in general except as otherwise required in these special provisions; Provided however that in case any person shall desire to pay any fine after the monthly report of such matters hereby required shall have been filed with the Auditor, such person shall make such payment directly to the License and Dues Office.

CLERKS DOCKET AND RECEIPT FORMS.----- The Auditor shall from time to time prepare and furnish to the Clerk of the Corporation Court a docket for the use of said Clerk, which shall be in addition to the Judge's Docket of the usual form; and such Clerk's Docket shall be prepared in like manner as receipts for special collections, except as herein otherwise provided; but the forms used for said docket shall run five or more sets to each three sheets, and all such sheets shall be well bound in book form. Said forms shall be prepared to provide both a docket record and also a form which shall in all cases be used where a receipt is needed; and for each defendant and for each case tried in said corporation court, docket entries shall be briefly made in one such triplicate set of forms by said Clerk, using at his option carbon sheets as for receipts forms in general; which entries shall be begun upon complaint being filed and shall be thereafter continued as proceedings may be had; and such entries shall show: (1) the docket number; (2) the date of the complaint; (3) the name of the defendant; (4) the nature of the charge; (5) the plea entered; (6) whether the trial was by the court or by jury; (7) the date of the judgement; (8) the nature of the judgement; (9) the amount in words and figures of the fine, if any, assessed; (10) the amount of money, if any, paid thereon, also stated in words and figures; and (11) one or more blank lines in which shall be entered explanatory matter, including a notation, if appeal was taken, stating such fact and the amount of the appeal bond given, viz., "Appeal Taken, Bond \$-----"; or, as the case may be, stating "Committed to Jail", "Remitted by Mayor", "Pardon by Mayor", "Remitted by Suspension"; or such other matter as may stand in lieu of payment of such fine or any part thereof; stating the amount, if any, so wholly or partly remitted.

The "original" of each such docket record on white paper shall not be perforated for removal, but shall be kept in said docket in the office of said Clerk of the Corporation Court; the second and third forms of each set shall be perforated for removal; and the second form of each set shall be on blue paper and have printed thereon "Transmittal Copy", and the third sheet of each such set shall be on yellow paper and have printed thereon "Receipt--Good Only When Signed" and shall be used only for issuance as a receipt to the person making payment of any fine. Across the right hand end of each said triplicate forms shall be printed the words "RECEIVED PAYMENT AS STATED HEREON" together with a date line and line for the signature of the officer receiving such payment, and the words and blank "Receipt No. _____".

NUMBERING. The numbers to be stamped on said docket record shall be the consecutive docket numbers of the case pending in said court, while the consecutive receipt numbers shall be written or stamped on said forms as payments are made; and said docket numbers shall correspond on each member of said triplicate sets, and said receipts numbers shall correspond in each member when any payment is made thereon.

CASH BOOK. Said officers and employes authorized to make collections of such fines shall jointly keep in a well bound book a record or cash book for all such collections. Said book shall be arranged with the receipt numbers to be used stamped at the left hand side of the successive lines of said book, consecutively throughout the pages

thereof, and to the right of such numbers shall come the several columns for the following entries (1) the date when payment is made, (2) the docket number of the case, (3) the name of the defendant, (4) the amount paid and (5) the name or initials of the person receipting for such payment, who shall in every case make such entries at the same time when such payment is made, and who shall also at such time enter on all of the triplicate forms of the docket-receipt the receipt number so established.

COLLECTIONS AND RETURNS. The officer receiving such payment shall also at the time of receiving the same date, number and sign the receipt and transmittal copies, and shall deliver such receipt copy to the defendant or other person paying such fine. And all such transmittal copies for each case for which the fine has been paid or any money received shall be delivered to the License and Dues Office with each day's returns.

MONTHLY REPORTS. The Secretary to Chief of Police and the Clerk of the Corporation Court shall prepare, date, sign, verify and file with the Auditor between the first and fifth days of each month a monthly report the same as that required to be made for other special collections except as herein otherwise provided. Said report shall be divided into two parts, vis., "Cases for which Fine was Collected" and "Cases for which No Payment was Received". Under the part of each such report showing fines collected shall be stated for each case the receipt number, the docket number, the name of the defendant and the amount collected; and at the end of such first part of each such report shall appear the same affidavit prescribed for other special collections; and such affidavit shall be signed and sworn to by said Secretary and by each desk sergeant authorized to receive such collections.

Under the second part of each such report showing cases for which no payment was received shall be stated for each case appealed from said Corporation Court, the docket number in said court, the name of the defendant, the nature of the charge, the amount of the fine assessed, the date of the appeal and the docket number in the County Court for Criminal Cases. Next shall come in said second part of said report the following statement: "And we do hereby certify that no payment has been made on account of the fines assessed in any of the case numbered on the docket of said Corporation Court, as follows: (specifying such numbers) _____ and that full and true information concerning each of such cases appears from the entries made in the docket-receipt forms therefor which are hereto attached". And said Secretary and Clerk shall attach to said second part of each such report, for all cases disposed of during the preceding month, all transmittal copies of such docket-receipt forms not theretofore delivered to the License and Dues Office together with all receipt copies of such forms not theretofore issued, all arranged in the order of the docket numbers at said cases; and before attaching such forms said Secretary shall stamp on each of same in the line designed for the signature of the officer authorized to receive payment, the words "NO PAYMENT RECEIVED". and such second part of said reports shall also have attached thereto affidavits of said Clerk and said Secretary showing that all matters and things stated therein are true and correct.

And each such monthly report including both parts thereof with all papers and forms attached thereto as herein required, shall before being filed with the Auditor, be submitted by said Secretary and Clerk to the Judge of said Corporation Court and shall be examined and compared by said Judge, Clerk and Secretary, and when such report shall be found complete and correct by said Judge of the Corporation Court he shall thereupon approve both parts of the same by his signature.

Said Clerk shall also prepare, certify and deliver between the first and fifth days of each month to the License and Dues Collector and to the Assistant City Attorney in

charge of prosecutions in said Corporation Court a copy of that part of each such monthly report which shows the cases appealed during such month.

*Amended
6/23/55*

COLLECTIONS OF FINES ON OLD APPEALED CASES. The Assistant City Attorney in charge of prosecutions in the Corporation Court shall upon the passage of this ordinance, proceed to investigate the dockets and records of the Corporation Court and the proper county courts with reference to cases appealed from the Corporation Court; and shall also investigate the records of the various county offices which have heretofore collected or received any fines or penalties in such cases appealed from the Corporation Court; and shall as soon as possible prepare, certify, sign and file in duplicate with the License and Dues Collector a written report showing the number and styles of all such cases appealed after ^{May} 31st, 1911 with a statement of the fine assessed in each such case in the Corporation Court, the nature of the judgement entered in each such case in said County Court or other court finally disposing of the same, and the amount of the fine, if any, entered or sustained therein; and said report shall also state for each such case whether the fine assessed in said County Court or any part thereof was paid, and if so, what amount; and in a separate column shall state such amount appearing. to be due to the City on account of the Collection of the fine; and said report shall also generally include and show for all such cases appealed prior to May 31st, 1911, the total amount which appears to have been collected as fines on such appealed cases and to remain now due to the City; and said report shall also show all such appealed cases now on the dockets of the State or County Courts awaiting disposition.

*Amended
6/23/55*

APPEALS PENDING AND TO BE MADE HEREAFTER. Said Assistant City Attorney shall co-operate with the County Attorney in the prosecution, preparation and trial of all such cases now or hereafter pending on appeal; and hereafter during the first five days of each month said Assistant City Attorney shall prepare, date, certify and file in duplicate, one copy with the License and Dues Collector and one with the Auditor, a report in writing stating the number and style of each case disposed of during the preceding month in said County Court, stating for each case the date of the appeal, and the effect of the judgement or order disposing of such case, and also stating the amounts of the fines assessed in said City Court and in said County Court, respectively and whether or not such fines were paid, and the amount and total amount, if any, which should be paid over to the City on account of fines collected on appeal; all in such manner as to enable said License and Dues Office to keep account of all money which may have been or may be collected for the use of the City.

REGISTER FOR COLLECTION OF FINES.--APPEALED CASES.-- The License and Dues Collector shall make and keep as a part of the register for special collections a well bound book with proper entries showing such appealed cases and the amounts of the fines assessed by the Corporation Court in each case, which fines may become payable to the City on such appealed cases; and upon receipt of each and all collections of such fines, shall enter the same in such register, or shall charge off all such amounts when such cases are determined and fines remain unpaid, stating the reason therefor; and such fines register shall be kept in the order of the docket numbers of case pending in the said County Court, and shall have a column on the right hand side of each page for "Remarks".

JAILER'S REPORT.-- Between the first and fifth days of each month the jailer in charge of the City Jail shall prepare, date, sign and file with the Auditor a monthly report made up in the order of the incarceration of all persons confined in said City Jail under any judgement of court; first reporting those carried over from the previous month, and then as to each prisoner received during the month; and as to all showing in such report in columns arranged from left to right, the following information, to-wit: (1) date and hour when prisoner was received; (2) docket number of case; (3) name of the prisoner; (4)

number of days prisoner to serve; (5) court by which the prisoner was committed or remanded to jail; (6) date and hour prisoner left jail; (7) cause of release or departure of prisoner; (8) a column in which shall be stated opposite the last entry for each day, the total number of prisoners in City Jail at noon on such day; and (9) a column for "Remarks" in which shall be noted any matters of explanation. And each such report shall be verified by the affidavit of said City Jailer showing that all matters therein are true and correct. At least one line shall be allowed for each day of the month, whether or not a prisoner or prisoners may be received on such day, so that the number of prisoners in said City Jail for each day may be stated.

SECTION FOUR.-- FUNDS AND ACCOUNTS OF THE CITY.-- (a) IN GENERAL.-- The General Fund.-- All moneys collected or received by the City from any source whatsoever other than for the special funds or for the special trust funds hereinafter designated or described shall belong to the GENERAL FUND of the City; and the term "general fund", without qualifying word or words, shall include all such collections for any and all fiscal years, whether carried in the "Back Tax General Fund" account or is the general fund account for any particular year or years.

Special Funds. All moneys collected by the City upon levies of taxes made or in effect for any fiscal year, past or current, as a provision for payment of the principal or interest on the public debt of the City, and all levies and collections of taxes for special purposes, and all proceeds from sales of bonds, and all interest on any bonds held by the City as an investment of any sinking fund, and all other moneys received for the use of the City for any particular and specified purpose, shall constitute the SPECIAL FUNDS of the City.

Special Trust Funds. All moneys collected or received and held by the City for the use of and to be paid over to some person or institution owning or entitled to have and control such collections, e.g., collections of special assessments for street improvements, school taxes, Carnegie Library taxes, collections account private sewers, etc., shall be known as SPECIAL TRUST FUNDS.

FUND ACCOUNTS. The Collector, Treasurer and Auditor, and also each City depository shall make all books, accounts, records and proceedings of their respective official duties conform to the funds and accounts thereof as herein established or as may hereafter be lawfully established by the Commissioners; and they and each of them shall, upon this ordinance taking effect, make all transfers or changes required for conformity herewith.

ACCOUNTS OTHER THAN FUND ACCOUNTS. And in addition to the accounts for said several funds, said City offices, and said City Depositories, when specially so required, shall regularly keep ACCOUNTS for any part of, or particular receipts for or expenditures from, any designated fund, all as the Commissioners may by ordinance or resolution at any time order; and such accounts shall be for administrative purposes only, and all credits and debits in such account shall be in addition to the entries to be made in the several fund accounts.

Appropriation Accounts. Whenever any appropriation of moneys of the City shall be made for any specific purposes or expenditures, the money so appropriated, whether appropriated from the general fund or from any special fund, shall be set apart on the books of the Auditor and Treasurer in appropriation account or accounts designated by the number and date of the Appropriation ordinance and by naming the purpose of the appropriation and the fund out of which same is so set apart; and all money so appropriated, or so much thereof as may be necessary shall in each case be used and disbursed exclusively for the special

purposes and expenditures of such appropriation; and after the consummation of such special purposes, or on repeal of the appropriation before any rights have vested thereunder, all moneys not used or required therefor shall in every case revert and be credited back to the fund out of which same was appropriated, and thereupon such appropriation accounts shall be closed.

General Provision. No general designation as a "fund" or as a "special fund" for any purpose of any collections, revenues, dues or moneys of the City shall ever be held to create any "special fund" proper, unless such special fund arise by clear legal intentment or be made by the clear, express and unequivocal language of an ordinance of the City; but in all other case upon such general expressions shall be deemed only to create accounts within the general fund, or other fund to which such moneys belong, for administrative purposes only, but pledged and to be held as herein provided for the purposes of such appropriation.

(b) SPECIAL FUNDS. IN GENERAL. No check shall be drawn or issued on any city depository, and no warrant purporting to authorize any such check shall be drawn or issued, upon any of the special funds created for the purpose of paying the bonded indebtedness of the City, "for any purpose whatsoever other than to pay the principal or interest of said indebtedness or for the purpose of investing said special fund according to law"; (Art. 2459) nor against any other special fund or special trust fund except for purposes for which such fund was created, received and authorized to be expended.

"The Board of Commissioners shall have proper power to create special funds for special purposes, but shall not have the power to transfer money to transfer money from one fund to another, except that when there is an excess in the general fund over current expenses, such excess or part thereof may be transferred to any of the special funds. The city depository shall not honor any draft upon the fund designed for the payment of the interest upon the public debt and for the creation of a sinking fund for its ultimate payment, except those drafts for such purposes, but said sinking fund may be appropriated at any time to reduce the public debt by the purchase and cancellation of outstanding City bonds, or for the investigation of such sinking fund in bonds of the United States, or State of Texas, or of the City of San Antonio, or of any improvement district thereof, or of Bexar County, Texas; nor shall the City depository honor any draft drawn upon the fund set aside for permanent building improvements, except those drawn in payment for such improvements in pursuance of an ordinance providing for the erection or construction of such permanent public improvements." (Sec. 108). The foregoing charter provision, in so far as relating to transfers of funds, shall always be taken in connection with the law and other charter provisions, (Secs. 52, 108, 109, et al), and shall be held to apply strictly to special funds and special trust funds, but shall not be understood as conflicting with the provisions herein contained with reference to the "Back Tax General Fund". And the word "draft" as used in the foregoing charter provision shall in all cases be held to mean the treasurer's check drawn as herein provided, or "draft" for the payment of which such Treasurer's check has been so drawn.

(c) SPECIAL FUNDS -- TAX LEVIES.-- For the purpose of providing proper deposits in said sinking funds for the payment of all interest accruing on the bonds of the City and for the payment of the principal thereof at maturity, special levies of ad valorem taxes to provide the proper proportion of the required funds shall, for each year beginning with and after the fiscal year 1915, be made and levied for each outstanding issue of bonds of the City, specifying in each ordinance making such levy separately the amount of the tax levied for each such bond issue or part thereof then outstanding; and special levies of

ad valorem taxes for other special purposes shall also be made separately in like manner; but for convenience of calculation, all levies of ad valorem taxes, general and special, either within the entire City or within the district for which district taxes are levied, may, the same as heretofore, be aggregated and such taxes computed on the total of such levies; but upon collection thereof, such taxes shall be duly distributed in accordance with the amounts of said individual levies. And levies of special taxes against railroads or street railroads for street improvements shall be made as provided by law and the procedure ordinance of this City.

(d) SPECIAL FUNDS -- SINKING FUNDS.-- For each bond issue of the City which may now or hereafter be outstanding, either wholly or in part, including district improvements bonds, a special and separate sinking fund and account shall hereafter be kept, in which shall be kept and entered all collections of taxes specially levied or collected to provide for the payment of principal and interest of each bond issue, together with all amounts received as the returns on any investment of its sinking funds made in bonds as authorized by law or the City charter; and all payments lawfully made out of any such sinking fund shall also be entered in the corresponding account; PROVIDED HOWEVER (1877-1902) all collections of taxes for sinking funds on levies made or in effect for all fiscal years prior to and including 1902 be kept the same as heretofore, and in accordance with the amounts of taxes so levied shall be distributed to and entered in the "General Sinking Fund" and account heretofore established for the sinking fund for all outstanding bonds issued by the City of San Antonio prior to fiscal year 1903; and PROVIDED FURTHER (1903-1914) all collections of taxes for sinking funds on levies made or in effect for all fiscal years beginning with 1903 and extending to and including 1914 shall be kept the same as heretofore, and in accordance with the amounts so levied, shall be distributed to and entered in said General Sinking Fund and account or separately in such special sinking funds and accounts as may have been heretofore established for said respective bond issues; and PROVIDED FURTHER (1915 and after) that beginning with and for fiscal year 1915, and each year thereafter, all tax levies for all sinking funds, and all distributions of taxes collected thereon, together with the accounts therefor, shall be made and kept separately for each issue of bonds as in this paragraph first required; and PROVIDED FURTHER that said General Sinking Fund shall as soon as practicable be lawfully apportioned by ordinance among the said separate sinking funds for all outstanding bonds of the City issued prior to the year 1913, not including district improvement bonds; and if any said bonds shall before such apportionment is made be refunded, then such General Sinking Fund and all collections of taxes thereafter made therefor shall stand as the sinking fund for all of said bonds then outstanding and not so refunded, and shall so continue until said General Sinking Fund together with the tax levies for said bonds to be made for fiscal year 1915 and after, shall be sufficient in amount to make due and lawful provision for the payment of all said bonds then remaining.

Said respective bond issues for all bonds outstanding at this time are below indicated, and said respective sinking funds and special accounts for the same shall be known and designated as follows, to-wit;

CITY BONDS -- 1887 to 1900

- (1) Sinking Fund -- 1887, Public Improvements;
- (2) Sinking Fund -- 1889, Public Improvements;
- (3) Sinking Fund -- 1889, Street Improvements;
- (4) Sinking Fund -- 1889, Sidewalk Improvements;
- (5) Sinking Fund -- 1890, Bridges;
- (6) Sinking Fund -- 1890, Property Condemned;
- (7) Sinking Fund -- 1890, Sidewalk Improvements;
- (8) Sinking Fund -- 1890, Street Improvements;
- (9) Sinking Fund -- 1890, School Buildings;

- (10) Sinking Fund -- 1890, Fire Alarms;
- (11) Sinking Fund -- 1891, Street Improvements;
- (12) Sinking Fund -- 1891, Sidewalks;
- (13) Sinking Fund -- 1894, Sewers;
- (14) Sinking Fund -- 1900, Street Improvements;
- (15) Sinking Fund -- 1900, Refunding Bonds;
- (16) Sinking Fund -- 1906, Refunding Debt 1895;
- (17) "General Sinking Fund";

IMPROVEMENT DISTRICT BONDS

- (18) Sinking Fund -- 1903, Impt. Dist. No. Two;
- (19) Sinking Fund -- 1905, Impt. Dist. No. Three;
- (20) Sinking Fund -- 1905, Impt. Dist. No. Four;
- (21) Sinking Fund -- 1905, Impt. Dist. No. Five;
- (22) Sinking Fund -- 1905, Impt. Dist. No. Eight;
- (23) Sinking Fund -- 1905, Impt. Dist. No. One;
- (24) Sinking Fund -- 1905, Impt. Dist. No. Nine;
- (25) Sinking Fund -- 1905, Impt. Dist. No. Ten;
- (26) Sinking Fund -- 1906, Impt. Dist. No. Eleven;
- (27) Sinking Fund -- 1908, Impt. Dist. No. Seven;
- (28) Sinking Fund -- 1909, Impt. Dist. No. Thirteen;
- (29) Sinking Fund -- 1910, Impt. Dist. No. Twelve;
- (30) Sinking Fund -- 1913, Impt. Dist. No. Four;
- (31) Sinking Fund -- ---- Impt. Dist. No. Six; (Bonds not sold);

CITY BONDS -- SERIAL 1913.

- (32) Sinking Fund -- 1913, Paving;
- (33) Sinking Fund -- 1913, Opening and Widening Streets;
- (34) Sinking Fund -- 1913, Bridges;
- (35) Sinking Fund -- 1913, Sidewalks and Curbing;
- (36) Sinking Fund -- 1913, Sanitary Sewers;
- (37) Sinking Fund -- 1913, Storm Sewers;
- (38) Sinking Fund -- 1913, Hospital;
- (39) Sinking Fund -- 1913, Police and Fire Stations;
- (40) Sinking Fund -- 1913, Incinerators;

And other and similar special funds and accounts shall hereafter be kept, and special tax levies made and distributed for the sinking fund account of each issue of bonds which may be hereafter made by said City.

(e) SPECIAL FUNDS -- INVESTMENT ACCOUNTS. -- For each case when any investment of any sinking fund, or part thereof, has been or shall be authorized and made, a special subsidiary account shall be opened and kept for such investment, in the name of the special fund from which such investment is made, with the word "Investment" and added thereto a mention of the bonds in which such investment is made. And proper debits and credits shall be entered in each such special and subsidiary accounts to show all money transactions relating to the same.

(f) SPECIAL FUNDS -- PROCEEDS OF BONDS. -- For all moneys now or hereafter held by the City as the proceeds of the sale of any issue of bonds made by the City for public improvements, refunding or other purposes, including any "district improvement" bonds which may be issued, there shall be regularly and separately kept for the proceeds and expenditures of each such bond issue a separate special fund and account to be continued until all money in such fund is expended for the purpose thereof. Such special bond funds and accounts are at the present time, and shall be hereafter known, as follows, to-wit:

- Street Paving -- 1913 Bonds;
- Opening and Widening Streets -- 1913 Bonds;
- Concrete Bridges -- 1913 Bonds;
- Sidewalks and Curbing -- 1913 Bonds;
- Sanitary Sewers -- 1913 Bonds;
- Storm Sewers -- 1913 Bonds;
- Hospital -- 1913 Bonds;
- Police and Fire Station -- 1913 Bonds;
- Incinerators -- 1913 Bonds;
- Impt. Dist. No. Four -- 1913 Bonds;

(g) SPECIAL FUNDS -- MISCELLANEOUS.-- And in addition to said sinking funds, bond funds and accounts, there shall be regularly kept such other and miscellaneous special funds and accounts as may be necessary for a record of all taxes collected upon any levy for such special purposes, and all other collections or moneys by any ordinance required to be deposited in or transferred to any such special fund and account, as follows, to-wit:

*Repealed
6-28-31*

"CEMETERY FUND" for receipts and disbursements on account of any cemeteries owned by the City; all as now or hereafter provided by ordinance.

"JUDGEMENT FUND" for expenditures in satisfying judgements against the City and in paying court costs, fees, and other expenses incidental to any litigation to which the City may be a party.

"STREET MAINTENANCE FUND" being a special fund to provide for repairs to paved streets, in which fund shall be entered all amounts due thereto by the terms of any ordinance or ordinances of the City.

(h) SPECIAL FUNDS -- TRUST ACCOUNTS.-- And also special trust funds and accounts shall be regularly and separately kept, for each matter in which the City has levied or collected any taxes for special purposes, or has made any collections of special assessments or other moneys, under any arrangement by which the City is obligated to pay over the amounts so collected or received to any other persons or institutions, who may own or be entitled to have and control such collections. Such special trust funds are at the present time, and shall hereafter, be known as follows:

"Public Schools -- Trust Fund";
 "Carnegie Library -- Trust Fund";
 "Special Assessments -- Trust Fund";
 "Alexander Heights Sewers" -- Private Trust Fund."

And unless otherwise indicated by the context, the term "special funds" as hereinafter used shall include special trust funds.

"PUBLIC SCHOOLS -- TRUST FUND". -- This special trust fund and account shall include all moneys collected for the benefit of the "Independent School District of the City of San Antonio" as incorporated by special charter granted by the legislature of the State of Texas. All such collections by the City shall be paid over as herein provided weekly and free of charge or deduction; and all such payments shall be made on Tuesdays by City warrant and check made payable to the depository of said public school fund selected or to be selected by the Board of Trustees of said Independent school district; and each such city warrant and check shall be delivered each week on demand to the officer of said independent school district designated by said Board to receive the same; PROVIDED HOWEVER that said Board shall by resolution from time to time duly select its said depository and designate said officer to receive such city warrants and checks; and immediately thereupon, and for each such selection or designation, and before the time for the next weekly payment by the City, shall cause a duly certified copy of its minutes containing such resolution to be made and delivered to the Auditor of said City, and no warrant or check shall be prepared or delivered as aforesaid except in accordance with such certificates to be kept on file as aforesaid with said Auditor.

"CARNEGIE LIBRARY -- TRUST FUND".-- This special trust fund and account shall include all collections of ad valorem taxes levied and collected for the purpose of said fund, for which the Board of Commissioners of the City has power by Ordinance

"To establish, erect and build public libraries and provide funds for the maintenance of the same, and that such libraries shall be managed by a Board of Trustees, and the City Council shall annually levy such a tax as will yield at least ten thousand (\$10,000) dollars for the support and maintenance of what is known as the "Carnegie Library" in said City, and said fund shall be protected for the uses of said Library in the same manner as the interest and sinking fund for the benefit of the bonded debt as now protected by law". (Sec. 66).

All such collections shall be paid over by the City on Tuesdays, weekly,

if so required by the Board of Trustees of the Carnegie Library; and such payments shall be made, all as herein provided on demand by city warrants and checks made payable to the person who shall from time to time be selected as the Treasurer of said Board and who shall have been certified and qualified as required by the ordinances of this City; and all the business of said board shall be conducted as required by existing or future ordinances consistent with the city charter and the conditions of the original and subsequent donations; and upon each new Board being appointed, and upon each selection of a Treasurer thereof, the Clerk of said Board shall prepare, date, sign, certify and file with the Auditor of said City a true and correct copy of the minutes of said Board whereby the organization thereof was effected, or the selection of a Treasurer thereof made, either or both as the case may be. And each Treasurer of said Board of Trustees shall procure, execute and file with the City Clerk "a bond with two good and sufficient sureties to be approved by the Mayor in the sum of Five Thousand (\$5,000) Dollars payable to the City of San Antonio, conditioned that he shall safely keep all moneys that come into his hands as such Treasurer, and pay out the same only upon orders from the Board of Trustees of the Carnegie Library", all as heretofore required by ordinance; and the Auditor shall not hereafter prepare or deliver any city warrant or check for any payment to said Treasurer or to any other person for said Board unless and until such bond is so filed and approved for each person receiving any money as such treasurer.

"SPECIAL ASSESSMENTS -- TRUST FUND".-- This special trust fund and account shall include all moneys actually collected and held by the City for the benefit of the respective holders of any and all assignable certificates of special assessments and coupons thereof; and all payments out of said special trust fund shall be made as provided in the "procedure ordinance" of this City passed and approved on December 18th, 1913, together with any amendments thereof, and as hereinand by law and the city charter required.

"ALEXANDER HEIGHTS SEWERS" -- PRIVATE TRUST FUND".-- This special trust fund shall include all payments made to the City on account of private sewer connections with a certain line of sewers in the Northeastern part of the Tobin Hill section of the City, and known as the "Alexander Heights Sewers"; and all business in connection with said special trust fund shall be conducted in accordance with a certain ordinance of this city passed on January 27th, 1908, and recorded in Minute Book S., p. 190, of the City Clerk's records, together with any other ordinances or proceedings had or to be had with reference to said matter; PROVIDED HOWEVER that the Auditor, before preparing or delivering any city warrants payable to any trustee of the subscribers to the fund out of which said sewers were constructed, shall in case of each payment hereafter require written evidence of the authority of such trustee to receive the amount to be paid out of said special trust fund, or of his continued authority as such trustee, consisting of a written order to make such payment to him, as such trustee, signed by a clear majority of all the original subscribers to said sewer construction fund, as stated in said ordinance, or by the executor, administrator, legatees or heirs of any such person and standing in the place of such perso. And upon demand for payment being made and such written evidence being furnished the City shall make payments out of said special trust fund as herein provided.

(1) SPECIAL FUNDS--APPROPRIATIONS.-- No payment of money shall hereafter be made by this City out of any special fund unless an ordinance shall first have been passed during the fiscal year in question making appropriation of the amounts to be paid in like manner as for payments out of the general fund; and the Treasurer or Auditor shall prepare and present to the Commissioners promptly, upon or in advance of the occasion arising there-

for, proper ordinances making all appropriations becoming necessary for the purpose of making payments out of such special funds, so that no unnecessary delay may arise upon any such money becoming payable.

(j) GENERAL FUND. -- PREVIOUS YEARS. (1877-1913). -- All back taxes hereafter collected on account of any tax levy for general purposes for any fiscal year down to and including the fiscal year 1913, and all moneys, if any, collected on any levy of taxes made or in effect during said period for any purpose other than for said special funds herein mentioned, shall be consolidated, transferred and distributed to and kept in a general fund and account to be known and designated on the books of the Treasurer, Auditor and City depositories as the "BACK TAX GENERAL FUND"; PROVIDED HOWEVER that beginning with and for the fiscal year 1903, and for all subsequent fiscal years, all collections hereafter made of back taxes levied or in effect for any of said years, for any purpose other than for said special funds, shall be properly distributed to and kept in distinct accounts in the Collector's Office, and in each report of such collections made to the Auditor by the Collector such Collections shall be duly and separately reported in accordance with the tax levies for each of said years; and in addition thereto, said Collector shall also in said report show the grand total, including all collections which at the time when such report is made are required to be deposited in said "BACK TAX GENERAL FUND"; and PROVIDED FURTHER said Auditor for the purpose of preserving a record of and ascertaining the amount of the back taxes collected and the amount remaining unpaid for each of said respective fiscal years, shall hereafter keep separate Auditor's accounts, showing all collections hereafter so reported on account of such back taxes for each fiscal year beginning with 1903 and continuing thereafter.

(k) GENERAL FUND -- 1914 AND AFTER. -- For fiscal year 1914 and subsequent years, all collections of taxes levied for general purposes shall be distributed to, kept in and appropriated and expended from separate funds on accounts for each fiscal year to be known and designated in the following manner: "GENERAL FUND, 1914"; "GENERAL FUND, 1915"; etc., PROVIDED HOWEVER that after the debts and obligations of any previous year are fully paid, the Board of Commissioners may by ordinance order that all collections of taxes for any such designated previous year be placed in said "Back Tax General Fund"; but PROVIDED FURTHER "The revenue and income of the City for any fiscal year shall not be used for the payment of any debts or obligations incurred in, for, or during any other fiscal year until all current debts and obligations of such year (for which such revenue or income was received) have first been paid". (Sec. 52).

(l) INTEREST, PENALTIES AND COSTS. -- HOW DISTRIBUTED. -- All interest, penalties and costs collected by the City on any back taxes levied or in effect, for any purpose or for any year, shall be distributed in the same ratios, and belong to and be kept in the same funds and accounts, as the taxes collected for such back year for such funds.

(m) DISTRIBUTION ACCOUNT. The Treasurer shall on each business day make deposits of all revenues of the City, including all special collections and all special trust fund collections, and all other moneys and dues from whatsoever source, theretofore received and not yet deposited, depositing all such moneys in one or more of said general depositories accompanied in each case by a temporary deposit warrant to be prepared by the Auditor which shall authorize the deposit of said total amount in a lump sum in a designated depository to the credit of the City of San Antonio in a special account to be kept in each such depository and to be known and designated as the "DISTRIBUTION ACCOUNT"; and each of the three deposit warrants used in making any such temporary deposit shall have the words "Temporary Warrant" across the face thereof. The Collector shall keep an accurate record of the sources and

Amended
7-11-35
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purposes of all collections made during each week and of the disposition of the same. At the end of each week the aggregate amount of such collections for the week shall be duly distributed in the Collector's Office among the several permanent funds and accounts of the City in accordance with the law and the charter, ordinances and obligations of the City; which distribution after being made as aforesaid shall be reported to the Auditor in the weekly report of collections for the preceding week, which shall on each Monday (Sec. 31) be made, dated and signed by the Collector and filed with the Auditor; and immediately upon filing such report the Treasurer shall procure from the Auditor, for each City depository receiving any part of such collections for the preceding week, deposit warrants in full form, to be termed "DISTRIBUTION WARRANTS", covering the total amount of all such collections deposited during the preceding week in the depository designated in such distribution warrant; and the Auditor shall, if he find such distribution as made in the Collector's report to be correct, issue said distribution warrants in accordance therewith, or otherwise he shall cause such report to be corrected; but in all cases the Auditor shall prepare such distribution warrants in such manner as to distribute all collections made during the preceding week among the several funds and accounts of the City, all in accordance with the law and the charter, ordinances and obligations of the City; and each such distribution warrant shall have printed, written or stamped across the face thereof the words "Distribution Warrant". All such temporary warrants and distribution warrants shall conform to the requirements hereinafter made for deposit warrants in general, except in so far as otherwise expressly provided. Upon receiving such "Distribution Warrants" the City depository shall charge same against said distribution account and shall pass to the credit of the regular and permanent funds and accounts of the City all amounts as therein designated. No city warrant, treasurer's check, or transfer of funds or deposits shall ever be drawn against or paid out of any such distribution account, but such account shall be only a deposit made in temporary form and for safe keeping pending the weekly calculations required for proper and lawful distribution of such collections, which calculation and distribution shall be made in the offices of the City, and the officers of the City shall be solely responsible for the correctness thereof.

Section Five. CITY DEPOSITORIES--- IN GENERAL. The Board of Commissioners shall have the power by ordinance to direct the deposit of all moneys of the City in any bank, banks or trust company, in the City of San Antonio, which the Board of Commissioners may designate and the officer or employe making such deposit shall not be responsible for the loss of any money of the City while so deposited by reason of the failure of such banks or trust company. Such banks, bank or trust company shall give the City security for the full amount of such deposit, and pay to the City not less than three per cent interest on such deposits, and the Commissioners may provide further regulations and safeguards with regard to such depositories." (Sec. 110).

Section Six. CITY DEPOSITORIES --- SELECTION. "All funds of the City shall be deposited in one or more depositories selected by the Commissioners for that purpose." (Sec. 32) Sealed proposals shall be invited by published notice, and shall be delivered to the City Clerk as required by such notice and such selection shall be made at a regular meeting during the month of July of each year, or may be made at any intervening time, subject in any event to the right of said Commissioners to reject any and all bids; all as provided by law. (Art. 2454-5).

If any such proposal shall contemplate any deposit with the bidder of less than the whole of the funds of the City, then such proposal shall designate the amount, part or proportion of such deposits desired, and shall state whether such bidder desires to be-

come a general depository or a special depository; and with each such proposal shall be filed, as hereinafter required, an additional proposition for lending money to the City during the period of one year or until the designation of a new depository or depositories to take over any funds of the City which may be deposited with such bidder. In selecting any depository or depositories the Board of Commissioners shall consider as an entirety, as far as practicable, all matters requisite to a proper deposit of all funds of the City, together with the need of the City to borrow money during each such fiscal year.

If more than one city depository be selected, then the Commissioners may, in their discretion, by ordinance designate "general depositories" and "special depositories". In the special depository or depositories shall be deposited only special funds in the amount or to the extent specified by the ordinance making such designation. In the general depository or depositories, shall be deposited such special funds as may not be deposited in any special depository, and in addition thereto all other and general revenues, receipts, moneys and funds of the City, together with all special trust funds held by the City. In the event several general depositories be designated, ordinances making such designation shall specify, the part or proportion of such city funds to be deposited in each such general depository.

Upon the opening and acceptance of bids and award of any city funds to such depository or depositories, the Commissioners shall first make such award or acceptance by informal vote which shall be conditioned on the giving and approval of the required bond, and upon satisfactory bond or bonds being given, said Commissioners shall by ordinance (Sec. 110) approve such bond or bonds and formally designate the bidder or bidders, bank, banks, or trust companies so selected as the city depository or depositories; and as to each shall indicate in a general way the funds to be deposited therein, and the terms and conditions for borrowing money from such depository, and shall express the special conditions or requirements, if any, varying from the provisions of this ordinance and made in any particular case.

Section Seven. CITY DEPOSITORIES -- BONDS (a) IN GENERAL. "The city depository shall give a bond, or in case there is more than one depository selected, they each shall give a bond, or they shall give a joint bond, guaranteeing the city from all loss, in such form as the Commissioners may prescribe, and same shall not be less than" the amount herein specified, "and each such bond shall have two (2) or more good and sufficient sureties, or may be given by some company authorized to write surety bonds under the laws of this state." (Sec. 32).

"Within five days after the selection of such depository, it shall be the duty of the banking corporation, association or individual banker, so selected, to execute a bond payable to the City to be approved by the Mayor with the concurrence of the City Council, and filed with the City Secretary, with not less than three solvent sureties, who shall own unencumbered real estate in the county in which said City is located, of as great value as the amount of said bond; or said depository may make said bond in some approved fidelity and surety company". (Art. 2455).

No depository bond shall be approved in any event unless the Commissioners shall be satisfied that the financial responsibility of each surety company or other surety is ample for the risk so undertaken by it or him; and also that the aggregate amount of such bond is fully covered as herein and by law required.

Notwithstanding any directory provisions herein contained, or any contractual or other arrangement made by the City, for the deposit or maintenance of any designated part or proportion of the funds of the City in any depository or depositories, general

or special, yet in case of any failure of any depository to pay over and account for all funds of the City deposited therein, or chargeable thereto, no depository, and no surety on any bond of any depository, shall ever base any defense or other action on any failure of the City to maintain such proportion of deposits or disbursements.

(b) SEVERAL SURETY COMPANIES.--- If any such bond be executed by two or more surety companies, the risk assumed by each such surety company, if so expressly provided in such bond, may be limited to the amount to be specified therein; so that no such surety company shall be required by said bond to stand as surety for any other surety company, or for any larger amount, risk or loss than that so specified; and in case of loss each such surety company with liability so limited shall pay to the full extent of the risk so assumed and according to the conditions of such bond, its part of such loss in the proportion which the amount of such limited risk bears to the aggregate amount of the bond in question.

(c) PENALTY OF BONDS. --- Special depositories of city funds shall each give a bond in a sum at least equal to full amount (Sec. 110) of the funds of the City deposited in such special depository; and in case it shall be desired at any time to deposit in any such special depository any further special funds of the City, in excess of the amount of the existing bond of such special depository, then if such deposit be ordered by the Commissioners same shall be upon condition that a new bond satisfactory to said Commissioners shall be provided.

✓ General depositories of city funds shall give a bond or bonds aggregating at least the amount required by law; but in fixing the amount of such bonds the Board of Commissioners shall take into consideration, in addition to the general revenues of the City, the amount of all special funds and special trust funds to be deposited in any such general depository, and the amount of each such bond shall be at least equal to the greatest amount of the funds of the City which, under any state of such deposits upon the arrangement made, will be in such general depository at any one time during the current fiscal year; provided however that whenever any special funds or special trust funds are deposited un any general depository, the Board of Commissioners may, at its option, designate such general depository as also a special depository, and shall in such case require and approve a separate bond specially securing the deposit of such special funds or special trust funds, or any part thereof, but all matters in connection with such special deposits shall be otherwise conducted as herein provided.

(d) FORM OF BONDS. The form of each bond for either general or special depository shall be conditioned for the faithful performance of all duties and obligations devolving by law or ordinance upon such depository, and for the payment upon presentation of all checks drawn upon said depository by the City Treasurer, whenever any funds shall be in said depository applicable to the payment of said check, and that all funds of the City shall be faithfully kept by said depository and, with tthe interest thereon, accounted for according to law; (Art. 2455). And all such bonds shall contain such other or further conditions for the protection of said City as may be required by law, charter or ordinance, or as may be required or approved by said Commissioners. And both principal and sureties on any such bond shall be held to have executed same an independent common law obligation, in accordance with its face and tenor, as well as a bond required by statute, charter and ordinance.

(e) LIABILITY -- HOW LONG CONTINUED. And until a depository or depositories of city funds shall be so designated anew and bonds therefor so approved, whether in

July or at any other time, to succeed any depository previously selected, and until all funds of the City held by or chargeable to any depository previously selected shall be duly and fully accounted for and transferred, each depository of city funds, as previously selected, together with each surety on the bond or bonds of each such depository, shall be and remain fully liable and shall perform all duties and obligations as herein provided; but if no depository or depositories for all city funds shall have been selected as herein required within the space of one year, the City on written demand of any depository or any surety on any such bonds, shall proceed at once with the selection and designation anew of a depository or depositories all as herein and by law provided.

(f) New Bonds. And if at any time the Commissioners shall deem it necessary for the protection of the City, they may, by resolution, require any depository so designated to execute a new bond; and upon failure to do so within five days after the service of a copy of the resolution on said depository, the Commissioners may proceed, and hereby reserve the right in all such cases to proceed, to select another depository or depositories as provided by law and this ordinance. (Art. 2458)

Section Eight. CITY DEPOSITORIES. --- TRANSFER OF FUNDS. Upon each final designation and approval of bonds of the city depository or depositories by ordinance, it shall be the duty of the City Treasurer promptly to cause to be transferred to the depository or depositories so designated, in accordance with such ordinances, all funds of the City as therein specified; and all such transfers shall be made in pursuance of deposit warrants (Sec. 33) prepared by the Auditor.

SECTION NINE. -- CITY DEPOSITORIES -- CURRENT DEPOSITS. -- The Commissioner of Taxation as City Treasurer shall deposit daily (Sec. 7) in one or more said general depositories all funds received by him or the Collector's Office, from the collection of ad valorem taxes, and the interest, penalties and costs thereon, all "special collections" and collections of moneys paid on special assessments; and all other monies received by the City for any purpose whatsoever. All such current deposits shall be made in such general depositories from day to day in such amounts as constantly to maintain in each such general depository, if more than one, a deposit approximately in accordance with the part or proportion of such deposits ordered by the Commissioners to be deposited in each such depository; and any such depository having less than its part or proportion of such deposits may require that such deficiency be made up out of the city funds next to be deposited. And all such deposits shall be made in pursuance of deposit warrants prepared by the Auditor. (Secs. 7, 31, 32 & 33).

SECTION TEN .- CITY DEPOSITORIES- DEPOSIT WARRANTS. - In General.- No funds or revenues of the City, general or special, nor any moneys whatsoever held by the City, shall be deposited in or transferred to any city depository except when authorized and accompanied by the delivery of deposit warrants duly prepared, dated and signed by the Auditor. Such deposit warrants shall be prepared in triplicate and be delivered to the Treasurer on his request, and shall direct said Treasurer to deposit in a designated city depository the funds and amounts therein specified; and upon delivery to him of said three deposit warrants, and before making the deposit, said Treasurer shall approve said three deposit warrants with his countersignature.

DEPOSIT WARRANTS -- FORM OF. In addition to the foregoing requirements, all such deposit warrants shall contain a statement in words and figures of the total amount thereby authorized to be deposited, together with a designation of the several funds and accounts of the City among which such deposits are to be distributed, and said deposit war-

rants shall specify in the proper space opposite the name of each such fund and account the amount, if any, to be deposited therein and credited thereto; PROVIDED HOWEVER that the temporary deposit warrants herein mentioned shall specify only the total amount of the temporary deposit to be made. Such deposit warrant forms shall be issued on identical printed forms, three such deposit warrants and a stub on each sheet, all indelibly machine numbered with corresponding numbers, constituting a set; and each such set shall be similarly numbered with consecutive numbers and bound in book form. One of said forms of each set shall bear the word "Treasurer", one the word "Depository", and one the words "Auditor's Receipt"; all of which shall be perforated for separation from said stub and from each other. The stub shall contain the same matter as the deposit warrants removed therefrom, but shall remain in the book.

DEPOSIT WARRANTS -- USE OF. -- Upon making each deposit or transfer of funds, the Treasurer shall present to the City depository said three deposit warrants, and the depository shall retain the one marked "Depository", and shall stamp or indorse on the other two copies an acknowledgment of such deposit, and thereupon shall deliver the same to the Treasurer, who shall keep the "Treasurer" copy thereof, and shall promptly return the Auditor each such "Auditor's Receipt" copy.

DEPOSIT WARRANTS -- TRANSFERS OF FUNDS AND ACCOUNTS.-- Whenever any transfer of funds or deposits is to be made, all deposit warrants issued for the purpose of making such transfer shall have across the face thereof, as the case may be, the words "Transfer Fund to Fund" or "Transfer Bank to Bank"; and for all transfers proper, not including distribution warrants, the deposit warrants shall also bear indorsed thereon a statement of the date and purpose, and also the number, if any, of the ordinance ordering such transfer. And upon any such transfer being duly ordered and authorized by deposit warrants the city depository or depositories designated in such order shall immediately make such transfers and proper entries therefor in their books and accounts relating to such city deposits; PROVIDED HOWEVER that any city depository affected by any order for the transfer of any deposits from one fund to another fund shall, upon written request to the City Clerk, be furnished with a certified copy of the ordinance ordering such transfer, and shall thereafter, if in doubt as to the propriety of such transfer, have ten days within which to comply with the same.

SECTION ELEVEN . CITY DEPOSITORIES -- DUTIES. IN GENERAL. Each "city depository shall perform all duties prescribed by the Commissioners". (Sec. 32). Each such depository, general or special, shall faithfully keep to the credit of the City of San Antonio all funds deposited on behalf of the City in such depository, together with proper and separate accounts on its books for each and all such general and special funds of the City, together with other accounts when specially so required by the Commissioners and shall pay out and disburse such funds as provided by law and the charter and ordinances of this City; (Sec. 32) and shall make up and return statements, accounts and reports concerning all such matters whenever and in such manner as required by the city charter, (Sec. 32) or as may be required by said Commissioner of Taxation or Board of Commissioners.

"The City depository shall be required to make, within the first ten days of each month, a duplicate report in writing, showing all receipts for, and disbursements from, each separate fund for the preceding month and clearly showing the balances to the credit of each fund. One copy of said report shall be filed on the office of the City Auditor and the other shall be filed with the Mayor. The Auditor shall carefully examine said report and shall certify as to the correctness thereof to the Commissioners within five (5) days after receiving same". (Sec. 32) And in addition to said duplicate copies, each de-

pository shall file with the Treasurer a third copy of such report; and each of said three copies of said report shall be certified by an authorized officer of each such depository or bank.

No depository shall be liable to the City on account of any deposit made or to be made by the City in any other banking institution or city depository, nor for any funds other than such as may be deposited in or lawfully chargeable to the depository in question; and at the same time when general depositories shall cease to act as city depositories and when all funds of the City shall be fully accounted for and transferred by such retiring depositories, then the general depositories newly designated by said City shall take over and are hereby required to take over, at their face value all loans to the City, if any, made by such retiring general depositories as herein provided, (Secs. 32 & 52) together with all papers and vouchers evidencing such indebtedness of said City; and the City shall thereupon be under the same obligations to new depositories as to the preceding depositories.

6-28-23 Repealed

SECTION TWELVE . CITY DEPOSITORIES. INTEREST. (Sec. 110). In accordance with the city charter, interest at a rate not less than three (3) per cent per annum, and as much more as may be offered in the proposal of any depository, shall be paid by and collected from said depository on daily balances of all funds and accounts so deposited and remaining to the credit of the City in said depository; and such interest shall be computed monthly by each such depository and thereupon shall be paid over to said Commissioner of Taxation for the use of the City, and such interest payments shall be by him kept in a fund and account to be designated "General Interest Fund", which shall be one of the general funds of the City and be transferred or expanded as the Commissioners may by ordinance direct. The interest, or discount in lieu of interest, payable by the City on sums borrowed from any such depository shall be such as the Board of Commissioners may contract to pay, but shall not in any case exceed six (6) per cent per annum.

SECTION THIRTEEN . DISBURSEMENT OF FUNDS. (a) IN GENERAL. No disbursement of any funds of the City deposited in any city depository shall be made except in pursuance of some ordinance or ordinances making proper appropriation, or as in the city charter provided; and all disbursements of such funds of the City shall be authorized by name of city warrants and treasurer's checks (Art. 2457) duly drawn on one of said depositories (Sec.s 24, 32, 33 & 41).

(b) APPROPRIATIONS. CERTIFICATES AND NUMBERS OF. Upon the passage and approval whereby moneys are appropriated, the City Clerk shall prepare, number, date, sign and furnish to the Auditor and to the Treasurer, a certificate in writing showing the amount, date and number of such appropriation and other proper data for the preparation of the city warrant or warrants to be issued on such appropriation; and shall include therein a designation of the fund out of which such appropriation is payable, and also, for information of the Auditor and Treasurer, a designation of any special account to which such amount is chargeable for purposes of administration under any ordinance or resolution of the Commissioners; and also a full and clear statement of the conditions precedent, if any, as required by ordinance, resolution or contract to be complied with before delivery of such warrant or warrants. And upon any repeal or partial repeal of any such appropriation, the City Clerk shall in like manner certify such repealing ordinance.

The City Clerk shall enter on the margin of the record of all ordinances hereafter making any appropriation of money a series of appropriation numbers which shall be consecutive for the successive appropriations and so continue without regard to years, funds or accounts; and the number so entered on the margin of the record shall be the ordinance number to be placed on said certificate of appropriation and on the city warrant or warrants

to be issued thereunder; and in case any city depository shall so require by written notice delivered to the City Clerk, and specifying the funds held by such depository, he shall furnish to each such city depository having any funds or accounts against which any city warrant may issue by reason of any appropriation a like certificate thereof or signed carbon copy of such certificate furnished to the Auditor and Treasurer.

(c) City Warrants -- PREPARATION AND CONTENTS. -- All city warrants drawn against any funds of the City, general or special, or drawn in anticipation of the general revenues of the City for the current year (Sec. 52) or against any money borrowed by the City as herein provided (Sec. 32) shall be prepared by the City Auditor (Sec. 33) and shall be by said Auditor delivered to the City Clerk, who shall have the custody of the same and shall present the same to the Mayor for his signature; and such city warrants shall then be signed by the Mayor, and such signature of the Mayor shall be regarded both as a signature (Sec. 24) and as a countersignature (Sec. 32); and thereupon such city warrants shall have the seal of the City affixed and be attested by the City Clerk, who shall deliver such city warrants to the Treasurer.

Each city warrant shall contain an order on the city depository referred to in such warrant to pay the amount thereof "On due presentation and surrender of this warrant together with treasurer's check in conformity herewith". In addition to the foregoing requirements, each city warrant issued shall distinctly show its number, its date of issuance, the name of the payee, the amount payable, a designation of the fund out of which same is payable, and the nature and date of the appropriation ordinance authorizing same, and a brief statement of the purpose and account for which such payment is made.

(d) COMBINED WARRANTS AND CHECKS. All city warrants hereafter issued authorizing the payment of any money out of any city fund or funds, general or special, except as hereinafter provided, shall be prepared and issued in the form of city warrants with treasurer's check attached. Each such attached check shall bear the same number and date and specify the same amount payable as the warrant and shall designate the city depository upon which such warrant and check are drawn, but otherwise, shall be general forms printed on the same sheet of paper with the form of said warrant and below the same; and all such combined warrants and checks for all purposes, including transfers thereof and entries and indorsements thereon, be deemed to be the same instrument.

The following shall be the form to be used for all such combined city warrants and treasurer's checks hereafter issue; and all that part of said form above the words "Not Good Of Detached" shall be the form for all city warrants hereafter to be issued, as herein provided, without treasurer's checks attached thereto:

Fund on Account

Approved

Auditor

By Assistant

.....
: AFFIX :
: CITY :
: SEAL :
.....

No. _____ CITY WARRANT \$ _____
San Antonio, Texas, _____ 191 _____

THE CITY DEPOSITORY. On due presentation and surrender of this warrant together with treasurer's check in conformity herewith, will pay to

The Sum Of _____ Dollars
On Appropriation Ordinance No. _____ Dated _____

For _____
Account Of _____

For which such check will issue naming depository.

Attest: _____ City Clerk. _____ Mayor City of San Antonio, Texas.
By _____ Assistant.

VOID UNLESS PRESENTED FOR PAYMENT WITHIN ONE YEAR.

NOT GOOD IF WARRANT AND CHECK ARE DETACHED.

CITY OF SAN ANTONIO, TEXAS.

No. _____ TREASURER'S CHECK \$ _____
San Antonio, Texas, _____ 191 _____

On due presentation and surrender of the above city warrant and this check duly executed and without having been detached from each other, _____, City Depository, will pay to the order of the payee named in said warrant, the sum of _____ Dollars, and charge the same against the deposit of the City of San Antonio in the fund and account specified in said warrant.

COMMISSIONER OF TAXATION AS CITY TREASURER
By _____ Chief Deputy Treasurer.

Each such combined warrant and check, together with a proper stub for the same, shall be printed all on the same sheet of paper, perforated to remove same together from such stub; and corresponding numbers shall be indelibly machine stamped on such warrant, check and stub as contained on each sheet and consecutive numbers in the several series shall be similarly stamped on each successive sheet.

All city warrants shall have written, stamped or printed across the end thereof the names of one of the authorized funds of the City, and city warrants against the general fund for the "Contingencies Account" (Sec. XV.) and "Incidentals Account" (Sec. XV.) shall have in addition to the words "General Fund" the name of such accounts; and all city warrants issued shall have said fund or fund and account so indicated thereon; and the con-

secutive numbers to be borne by the city warrants shall be a separate series of numbers for each such authorized fund and for said two accounts above named. In addition to other requirements, the face of each and all city warrants shall also bear a brief notation showing the general department for or under which such expenditure is made and the name of the City officer approving the requisition or other voucher therefor, if other than the head of the department therein named.

Said forms shall be provided and kept in the Auditor's Office securely bound in book form; and one stub form shall serve in each case for both such warrant and such check, upon which stub the Auditor shall before detaching any such combined warrant and check enter and preserve memoranda corresponding to the contents of such warrant; and shall when countersigning any such combined warrant and check or any detached treasurer's check enter on such stub the name of the city depository upon which same is drawn; and for each such detached check shall likewise enter the date of the same.

(e) WARRANTS ISSUED FOR FUTURE PAYMENT. If at any time the Commissioners shall make any appropriation of money out of any fund of the City in excess of the amount deposited therein; and if any city warrant or warrants shall be issued thereunder for the immediate payment of which no provisions has yet been made; then upon the combined warrants and checks in such cases being delivered to the treasurer he shall first make the required entries from such city warrants in the "Treasurer's Register" of Warrants and Checks"; and shall thereupon detach and destroy the blank checks including the printed line "Not Good if Detached", and shall then as in other cases return such city warrants to the Auditor.

(f) ISSUANCE AND DELIVERY OF CITY WARRANTS. -- All city warrants, whether issued combined with checks or after detaching such checks, shall be returned to the Auditor by the Treasurer for issuance to the persons entitled to receive the same; and thereupon the Auditor shall examine the same and if correct affix thereto his signature following the word "Approved"; and the City shall have full control over and power to withhold each warrant until it parts with the actual possession thereof.

No city warrant shall hereafter issue unless the Auditor shall have received and hold proper written requisition, certificate, bill, estimate, claim, payroll or other voucher or vouchers, approved by the signatures of the Mayor and the Commissioner of the department for which, or under the charge of supervision of which, such expenditure is made; provided however, that the Mayor shall as aforesaid approve all disbursements for general purposes as well as for the Department of Public Affairs; and in case of the death, resignation, illness, absence or incapacity of the Commissioner for any department the Mayor shall also be authorized to approve as aforesaid all disbursements of city money made for or under the department of any such commissioner, whenever he shall deem such approval to be lawful and proper; and provided further that hereafter no action by any committee of the governing body of the City shall be necessary to approve or establish any such disbursement for which appropriation has been duly made; but when approved and established as in this paragraph required, and upon such disbursement being further audited and found correct by the Auditor, city warrant therefor shall issue as herein provided. (Sec. XVI).

And before making delivery of any such warrant for whatever purpose issued the Auditor shall require from the payee thereof and preserve for the records of the City proper receipts or vouchers duly executed, evidencing the payment and correctness of the indebtedness of the City for which such warrant was issued; and in any case where the performance of any precedent conditions, including the execution and delivery to the City of any deeds, contracts, documents or papers, are required by ordinance, resolution or contract at the time of the delivery of such warrant, the Auditor shall make delivery of the warrant

only upon a proper showing of compliance with such conditions. (CF. Sec. XVII).

And in case the Auditor has any knowledge that the payee of any such warrant owes to the City matured taxes or debts of any kind, then the Auditor shall withhold the delivery of such warrant, and proceed as required by the city charter. (Sec.114).

(g) TREASURER'S CHECK --- PAYING CITY WARRANTS.--- City warrants shall not bear interest and shall be paid in the order of their issuance by months and by numbers. (Secs. 112 and 115). It shall be the duty of the Treasurer, upon presentation to him of any warrant drawn by proper authority, if there shall be enough money in the depository or depositories belonging to the fund upon which said warrant is drawn and out of which same is payable, to draw his check as city treasurer upon the city depository in favor of the legal holder of said warrant, and to pay and take up said warrant, as herein provided, and to charge the same against the fund upon which it is drawn, crediting the depository upon which such treasurer's check is drawn; but in no case shall any such check be drawn upon any fund in such depository unless there is sufficient money deposited therein and belonging to the fund upon which said warrant is drawn to pay the same. No money belonging to the City shall be paid out of any city depository except upon such checks; and all such checks shall be payable by said city depository at its place of business in said City. (Art.2457).

In case any bonds or coupons or other evidences of indebtedness of the City are payable by the terms of such bonds, coupons, or other instruments at any particular place other than the city treasury, nothing herein contained shall prevent the governing body of the City, acting by ordinance, from causing the Treasurer to withdraw from any depository in which the appropriate funds may be held, and to place at the place where such bonds, coupons or other indebtedness shall be payable, at the time of their maturity a sufficient sum to meet the same. (Art. 2457).

(h) TREASURER'S CHECKS FOR OUTSTANDING CITY WARRANTS.— Upon presentation for payment of any outstanding city warrant for which no treasurer's check has theretofore been issued, at any time when the City has funds subject to be used for the payment of such warrant, the Treasurer shall draw and issue a treasurer's check against the proper city depository, as in other case, except that checks in such case shall be "Detached" checks and shall contain substantially the same entries as the combined warrants and checks; and the Treasurer shall thereupon deliver such detached checks to the Auditor, who shall compare each such check with the stub of the city warrant referred to in such check, and if he finds such warrant to be good and unpaid and such check to be correct, shall enter on said stub the date of the check and name of the depository upon which such check is drawn, and shall counter-sign said check after the word "Approved"; and thereupon shall return such detached check to the Treasurer to be used in paying the city warrant for which sum check is drawn. All such outstanding city warrants shall be presented for payment through one of the general depositories of the City, which will in turn notify the Treasurer to draw treasurer's checks therefor. And in each such case, before signing such check, the Treasurer shall make the required entries in his Register of Warrants and Checks. Such detached checks shall be in form substantially as follows:

CITY OF SAN ANTONIO, TEXAS.

No. _____ TREASURER'S CHECK \$ _____

(DETACHED)

San Antonio, _____ 191 _____

On due presentation and surrender of the city warrant corresponding hereto together with this check the City Depository below named will pay to the order of _____

The Sum Of _____ Dollars

Paying City Warrant Bo. _____ Dated _____

Fund: _____

Issued to _____

On Appropriation Ordinance No. _____ Dated _____

For _____

Account Of _____

Charging said amount against the deposit of the City of San Antonio in the Fund above specified.

To _____ COMMISSIONER OF TAXATION AS
of San Antonio, Texas. CITY TREASURER

BY _____
Chief Deputy Treasurer.

VOID UNLESS PRESENTED FOR PAYMENT WITHIN ONE YEAR.

All such detached treasurer's checks shall be provided, printed, and bound in book form; and each such check form shall have a stub containing blanks for a memorandum of the contents of the check to be detached therefrom; and each such check and its stub shall have corresponding numbers, and together, shall have consecutive numbers, all indelibly machine stamped thereon before beginning the use of any such book; and such numbers shall be independent of the warrant numbers and shall be continued consecutively without regard to years or books, unless and until further ordered by ordinance. Said stubs for "Detached" checks need have thereon only a brief memorandum similar to such stub memoranda commonly made by private custom, but the same shall also bear in each case the number of the city warrant paid by such check; it being the intention that the "Register of Warrants and Checks" shall be the principal record of such matters in the office of the Treasurer.

(i) TREASURER'S REGISTER OF WARRANTS AND CHECKS. After all city warrants have been fully prepared and executed, the City Clerk shall present the same, with the check forms attached, to the Treasurer, who shall thereupon enter in a well bound book to be kept in his office and to be known as the "Treasurer's Register of Warrants and Checks", opposite the corresponding warrant number, in columns with appropriate printed headings, all written or stamped entries, excepting signatures, made on each stub warrant or check, together with other matters herein mentioned. The lines of such register shall be numbered consistently with the numbers to be borne by the warrants being issued. The pages of said register shall have at the left hand side thereof said warrant numbers and in the columns next to the right the entries taken from such warrants; and next to the right shall come four columns with printed headings, viz., "Date of Check", "Number of Check", "Payee of Check", and "Depository drawn Against"; PROVIDED, it shall not be necessary to enter the date, number, or name

of payee for any combined warrant and check, but in said three columns shall be written or stamped the words "Combined Warrant and Check". Still to the right on such page shall come two other columns with printed headings for registration entries to be made on subsequent presentation of city warrants which may have been issued against insufficient funds; the first of which headings shall be "Date of Presentation", and the second shall be "Name of Person Presenting". Said last two columns are not to be used at all when combined warrants and checks are issued, but are to be used only in case, if any, where city warrants may be issued as certificates of indebtedness, and are afterwards presented but not then paid, but are registered as outstanding and presented obligations as herein required. And at the extreme right of such pages shall be a column at least two inches in width with the heading "Remarks" in which shall be entered any matters of explanation. After registering such warrants, the same, with executed treasurer's checks attached, if such checks are then issued, or without such checks in case warrants be drawn against insufficient funds, shall be returned by the Treasurer to the Auditor for countersignature and delivery. And upon payment and return to the City by the city depository of city warrants and checks which have been paid the Treasurer shall enter or stamp in said register in said column for remarks, opposite the entry for each warrant and check so paid, the words "Paid by Depository" and the date or month when such payment was made.

(j) PRESENTING FOR PAYMENT OR REGISTRATION.-- Every city warrant, with treasurer's check attached or otherwise, whether heretofore or hereafter issued, shall be presented for payment or registration within one year from and after the date of the city warrant; and every treasurer's check shall be presented for payment within one year from and after the date thereof; and no such warrant or check, attached or otherwise, if not so presented, shall ever be paid by the Treasurer or any city depository, but shall be wholly void as orders for payment after the expiration of said year. Any person holding any such expired warrant or check and desiring payment of the amount evidenced thereby, shall make application in writing to the Board of Commissioners within four years from and after the date of the warrant, setting forth in such application a true copy of such warrant or check, or both if held by such person, and shall furnish any further evidence of right to receive such payment which may be required by said Board; and if satisfied said Board shall order payment of the amount so claimed, but otherwise no such expired warrant or check or combined warrant and check shall ever in any manner be recognized or paid on behalf of the City.

Upon presentation of any city warrant, if by reason of insufficient funds or for any other reason a check be not then issued for the payment of such warrant, a proper entry, showing the date of presentation of such warrant and the name of the holder thereof, shall be made in the "Register of Warrants and Checks"; and the Treasurer shall thereupon stamp or write on the back of such warrant the word "Registered", together with the date and the signature, fac simile or otherwise of the Treasurer.

(k) GENERAL PROVISIONS.--- In all cases each such combined warrant and check, and also each city warrant separately issued, and also each treasurer's check issued in pursuance thereof, all as herein provided, shall be deemed to have been prepared, drawn, signed, countersigned and attested by any officer of said City whose signature is affixed either to such city warrant or to such check, all as may be required by law or the city charter and in such manner as to harmonize and comply with all provisions of the same. All treasurer's checks which may be issued in either of the two forms herein authorized shall be prepared and signed by the Commissioner of Taxation as City Treasurer, or for him by said Chief Deputy Treasurer, or by any other officer of the City thereunto duly appointed and authorized by

ordinance; and all such signatures shall be of the same effect as if signed by the Commissioner of Taxation in person; and the countersignature of the Auditor may be affixed by the Assistant Auditor; and the signature or countersignature of the Mayor may be affixed by the Mayor or pro tempore. And all such warrants and checks which are duly executed and issued under the law and the charter shall be good, regardless of any directory provisions herein contained as to the manner or order in which such business shall be done.

(1) SPOILED WARRANTS AND CHECKS.-- Whenever any such combined warrant and check form, or any such detached treasurer's check form, is spoiled before issuance, or annuled and surrendered and cancelled for any reason thereafter, the same, together with the stub thereof, shall, as the case may be, be distinctly marked "spoiled" or "cancelled" in red ink, and such spoiled or cancelled warrant or check form shall be kept pasted in the back of such book; and all numbers so spoiled or cancelled shall be promptly reported by the Auditor to the Treasurer, or by the Treasurer to the Auditor, as the case may be.

(m) PAYMENTS BY CITY DEPOSITORYES. -- Upon due presentation and surrender to the designated city depository of any such combined warrant and check properly executed, or any treasurer's check separately drawn as herein provided, together with the city warrant for which such check is drawn, such depository shall pay such check whenever any funds shall be in said depository or chargeable to said depository, and applicable to the payment of such check. Each city depository making payment of any check as aforesaid shall thereupon distinctly stamp, mark or perforate such combined warrant and check, or separate check, together with the separate warrant for the payment of which such check was issued, with notations showing such payment and the date thereof and the name of the depository making such payment. In all such cases the depository shall receive and hold such combined warrant and check, or such separate treasurer's check and separate warrant, so paid and taken up, for delivery to the Treasurer, and shall deliver all such warrants and checks, combined or otherwise, to the Treasurer, upon making up the monthly report of the depository. All such warrants and checks, combined or otherwise, shall be kept and preserved in the Treasurer's Office until the Treasurer's monthly report is made to the Auditor, whereupon the same shall be filed in the Auditor's Office with said report and become a part of the records of the Auditor's Office; and the Auditor shall thereupon check and compare each paid city warrant so returned with the stub therefor, and shall for each such warrant enter on the stub the date when the treasurer's check for same was paid by the City depository.

"The city depository shall have the right to refuse payment of any warrant or check when in doubt of its validity, and require it to be confirmed at the next meeting of the Commission, should the Commission at its next session, by vote of the majority of the Commission, endorse such draft or check, it shall be the duty of the City depository to pay same on presentation; provided there is attached thereto a certificate from the Mayor and City Secretary that such action was taken by the Commission." (Sec. 32).

(n) LARGE PAYMENTS MAY BE DIVIDED.-- In case several depositories have been designated, and the several funds or accounts of the City are wholly or partly divided between them, then, upon any large payment being ordered to be made out of any such fund or account, warrants and checks aggregating the amount of such payment, in the discretion of the Auditor and Treasurer, may be drawn against any several depositories having sufficient deposits of such fund, all in such manner as to keep the deposits in each such depository in approximately the same proportion as the deposits originally made in each such depository or proposed to be deposited in such depository; but in such event the numbers of such warrants and checks shall be consecutive; PROVIDED HOWEVER that it shall not be obligatory on the City so to apportion any payment.

SECTION FOURTEEN. -- BORROWING MONEY FOR CURRENT YEAR.-- "The city depository shall never receive directly or indirectly any interest on any warrant or overdraft or discount any said warrant, and all contracts for that purpose shall be void; PROVIDED HOWEVER that the Board of Commissioners may borrow money for the use of the City in anticipation of the receipts of taxes levied for any one (1) year and the current revenue for that year, and pledge as security for such loans the uncollected taxes and revenue for any such year, and shall have the right to contract to pay interest upon all amounts so borrowed by said Board of Commissioners of said City." (Sec. 32).

It being the uniform practice of the City of San Antonio (like other cities) to make current expenditures in anticipation of the money to be received from the taxes and other revenues of the City for the current fiscal year, and during such fiscal year to make tax levies for the collection of ad valorem taxes sufficient to provide, together with other other sources of revenue, the requisite total revenue sufficient for all expenditures made during the fiscal year (Secs. 32 and 52); it is therefore hereby ordered and required that each bank, banker or trust company which shall file with the city any proposal with a view to becoming a general depository of the City, shall include or combine in such proposal, or file in a separate proposal at the time and in the same manner, an additional proposal in writing stating the terms and conditions upon which each such bidder proposes to obligate itself to loan to the City of San Antonio, from time to time as needed, if so required by ordinance, such sum or sums as said Board of Commissioners may desire to borrow for the use of the City in anticipation of the receipts of taxes and the current revenues of the City for such fiscal year.

And as conditions controlling the obligations of lenders and of the City with reference to such loans, it is specially provided as follows:

(a) Said City shall, as the basis for such loans, by ordinance or ordinances passed before the levy of taxes for such fiscal year, agree and bind said City and its governing body to make and enact food and sufficient levies of ad valorem taxes for such fiscal year in a sufficient total amount which, together with other revenues of the City for said year, shall produce aggregate, applicable and collected revenues sufficient to repay the total amount of all sums so borrowed or to be borrowed for said, year, together with all interest, if any, which said Board of Commissioners may contract to pay thereon.

(b) The Board of Commissioners shall, for each such lender, or for each such loan, if so required, by ordinance pledge as security for all sums which may be borrowed from such lender, or as security for the individual loan, as the case may be, all the uncollected taxes and revenues of the City for the fiscal year in which and for the benefit of which such loan or loans may be required; and all sums so borrowed shall stand equally secured and without priority as between themselves.

(c) All proposals for loaning money to the City shall be on the basis of an aggregate sum to be borrowed which may be as large as the aggregate revenues of the City collected for an during the last preceding fiscal year ten (10) per cent added thereto to provide for contingencies and increasing revenues and expenditures, and no loans shall be required hereunder in excess of such maximum, though loans in excess of such maximum may be made, and, if made, shall be secured as herein provided.

(d) If any general depository shall file a proposal contemplating a deposit with the bidder of only a part of the general fund of the City it shall only be necessary for such bidders to propose to lend to the City a corresponding part of the sums which said Board of Commissioners may desire to borrow as aforesaid for the use of the City.

(e) No such depository shall be required to loan any money to the City for the purpose of paying any sum due from the City under any judgement or other order of court, or be required to make any payment on account thereof beyond the amount which may actually remain in such depository to the credit of the judgement fund of said City; nor shall any depository be required to make any loan to the City for the payment of any sum on account of the bonded debt of the City which shall be in excess of the amount levied or to be levied therefor during such current fiscal year as the regular proportion for such year; and no such loan or loans shall be required for the purpose of any special trust fund as in this ordinance defined.

(f) Said Board of Commissioners shall in ordinances making tax levies for each current fiscal year, make provision as herein specified, not only for loans theretofore negotiated but also for the payment of all sums which said City may need to borrow during the period to elapse between such tax levy and the expiration of such current fiscal year; and no depository shall be required to make any loan after tax levy made unless proper provision has been so made therein for the payment of such loan in connection with all previous loans and all other expenditures to be made out of the revenues and taxes for such fiscal year.

(g) Whenever any such loan shall be made to the City, whether under the provisions of this ordinance, the lender is positively required by the City to make such loan, or not, nevertheless such loan, if required by ordinance as herein provided, and if made shall stand secured by all the taxes and revenues for such fiscal year in the same manner as for other loans.

(h) At the beginning of each fiscal year if and as long as the City has a balance or balances of unappropriated and unpledged funds of the City applicable to any proposed expenditures for such year, the City shall continue its business without negotiating any loan or loans.

(i) All revenues and taxes collected for the use of the City for any fiscal year shall be held for the payment of any such loan or loans negotiated during such year in accordance with the purpose of such revenues and taxes and the pledges for the security of such loans; that is to say, all taxes and revenues of the City for any such fiscal year in so far as belonging to the general fund shall stand pledged for all loans made to the City for the purposes of its general fund; and all taxes and revenues of the City belonging to any special fund shall stand pledged for all loans, if any, made to the City for the purposes of the special fund in question; but no such loans or pledges shall be made for or affecting any special trust fund; all as said funds are hereinbefore defined.

(j) In all cases when the City has made arrangements for loans to the City to finance its current fiscal year, the City shall pursue such arrangements and shall not negotiate or receive any loans from any other lender or lenders during such fiscal year without the consent of any lenders originally undertaking to make loans to the City covering such fiscal year; PROVIDED HOWEVER that if any lender shall at any time fail or refuse to make any loan or loans in accordance with such arrangement and this ordinance, the City shall then be at liberty to make other arrangements in lieu of the loans so refused.

(k) In case any city depository which has agreed to make loans to the City sufficient, wholly or in part, to finance its current year as herein provided, shall fail or refuse to make such loans or advances, the Board of Commissioners may proceed and hereby reserves the right, to which each such city depository shall be held to agree, thereupon to proceed to select and transfer all funds to a new depository in lieu of the one so defaulting but the City shall not in such case be relieved from its obligations to such

discharged depository with reference to the security for or payment of any loan made to said City by such depository and remaining wholly or partly unpaid; nor in any such case shall it be necessary for any new depository so selected to take over as herein provided any loans already made by such defaulting depository; PROVIDED HOWEVER that such defaulting depository shall be liable for and shall pay to the City any increased cost of interest or discount which the City may find it necessary to pay on negotiating new loans in lieu of those so failing, which shall be offset pro tanto against and allowed out of the amount due from said City.

(1) Whenever the Board of Commissioners shall deem it necessary to borrow money as provided herein and in the city charter, an ordinance or ordinances authorizing and requiring such loan or loans shall be duly passed naming each such general depository or other lender from whom such money is to be borrowed; and indicating or designating the amount or amounts so to be borrowed and creating and declaring the pledge and obligations of the City as herein specified; and each such ordinance, to the extent of the amounts so loaned to the City and remaining unpaid, shall stand as the obligation of the City primarily evidencing such indebtedness; and a certified copy of each such ordinance as additional, competent, and conclusive evidence of its due passage, approval and contents, shall be furnished on demand by the City Clerk to each lender so loaning money to the City; and such loans shall all stand equally secured as herein provided without priority as between themselves; PROVIDED HOWEVER that with the approval of the lender such ordinances may be of a general nature and and simply provide for future advances and the borrowing from such lender or lenders of sums of money to be placed to the credit of the City in a designated general depository, either at stated intervals, or from time to time as may be necessary to provide for the payment of city warrants on appropriations made by said Board of Commissioners; such business in all other respects to be subject to the provisions and conditions of this ordinance.

Amended

(m) And whenever so required by any depository or other lender, by written notice delivered to the Auditor, notes of the City evidencing any loan or loans authorized and placed to the credit of the City as herein provided, shall be from time to time prepared in accordance herewith by the Auditor, and signed by the Mayor, in the name of the City of San Antonio, and shall be attested by the City Clerk with the seal of the City attached; and the City Clerk shall record each such note in full in the contract book of the City at the time when he shall attest the same and write on such note the word "Recorded", together with the date and his signature; and the City Clerk shall then deliver such notes to the Auditor, who shall thereupon approve the same writing and deliver same to the Treasurer, who, after making proper entries in the books and accounts of the Treasurer's office, shall deliver same to the city depository in which the loan evidenced by such note was placed to the credit of the City; and the City shall be fully liable for the payment of each such note; and said notes, and each of the same, shall stand equally secured, as herein provided, without priority as between themselves.

Amended

(n) Each such loan to the City shall be and become payable to the lender, or its or his order, at the city depository by or through which such loan was credited, on or before June 15th following the fiscal year in which the loans are negotiated; and any notice issued therefor shall be made so payable; and the City, from time to time, as collections pledged to secure any such loan or loans are received, shall by ordinance order the same to be applied to the payment of such loan or loans, describing the same in such ordinance; and city warrants and treasurer's checks shall thereupon be drawn as in other cases making payments, or partial payments, on such loans; and in case there are several lenders to whom such collections are pledged, but not enough of such collection at the time to pay

all, then each such lender, at its or his option, shall be entitled to receive partial payment in the proportion of the amounts so loaned to the City; PROVIDED HOWEVER that no partial payment shall ever be made by the City to be credited on any outstanding note of the City issued for any such loan; but if partial payment be desired by the holder of any such note; the same shall be surrendered and all business conducted as for notes fully paid, and a new note be duly issued as herein provided for the unpaid balance thereof; and PROVIDED FURTHER that whenever the City elects to make any partial payment on such loans in advance of maturity it shall only be necessary for the Treasurer to notify the depository by or through which any loan was placed to the credit of the City, and if such depository shall fail or refuse to produce any note of the City evidencing any such loan, then the City shall be authorized to make said proportionate payments on any other loans or notes; but shall make and maintain formal tender of payment, by city warrant drawn against sufficient funds, to the depository at which such note or notes not so produced may have been made payable; and in any such case no further interest shall accrue on such note or notes pending the production thereof, when such proportionate payment shall be made as in other cases.

(o) No payment shall be made on account of any note of the City unless the appropriation and city warrant therefor shall fully identify such note, designating the date and amount thereof and the amount paid thereon, and the amount, if any, remaining due thereon for which a new note is to be issued; and no such payment whatever shall be made unless such paid note shall at the time of such payment be produced and surrendered. And when any note of the City is so paid the same shall be immediately, by the holder thereof, indelibly stamped, marked or perforated with the word "PAID" and the date of such payment and the name of such holder; and each such note shall be taken up by the Treasurer, who shall promptly make proper entries in his books and present such note to the City Clerk, who shall then and there note on the margin of the record of such note the words "Returned Paid" and date and sign such entry; and such paid notes shall then be delivered to the Auditor, who, after making proper entries of such payment, shall file and preserve such paid notes as records of his office.

(p) The Auditor and Treasurer shall keep accounts with each such depository or other lender making loans to the City, suitable to the business of their respective offices, and shall make proper entries therein, as such loans and payments thereon are made.

(q) Upon any loan having been negotiated from any city depository, the proceeds thereof, if a designated sum, shall be placed to the credit of the City in such depository in the appropriate funds and accounts of the City for the current year, subject to be disbursed or transferred as the Commissioners may order in conformity with the law and the charter and ordinances of the City; or if any such loan be made by any lender other than such depository, then the proceeds thereof shall be immediately placed to the credit of said City as aforesaid, in one or more of the general depositories; and whenever the proceeds of any sum of money so borrowed shall be credited to or deposited for said City, such credit or deposit shall be accompanied by and made under the authority of a deposit warrant duly issued by the Auditor and authorizing and directing such deposit. All sums so borrowed and deposited shall be applied first to the payment of outstanding city warrants, if any, theretofore taken up and then held by the depository in which such deposit is made; all in accordance with the fund or funds against which such city warrants are drawn and the current taxes and revenues which are pledged to secure the sums borrowed.

(r) The terms and conditions of all arrangements for loans of money to be made to the City shall be governed by the foregoing provisions, except in so far as the same may be altered by special contract duly authorized by ordinance; and in particular the in-

terest arrangements shall be specially and definitely expressed in such ordinance and contract, and the City shall not be liable for any interest unless the terms and conditions upon which same is payable be so determined in advance.

SECTION FIFTEEN. THE BUDGET. "The Mayor shall, from time to time, make such recommendations to the Board of Commissioners as he may deem to be for the welfare of the City, and he shall, each year, immediately before taxes are levied, submit to the Board of Commissioners an annual budget of the current expenses of the City, itemized by departments, and include such an amount for contingent expenses as he may deem necessary; provided, that the Board of Commissioners shall have the power to increase, diminish or omit any item in such budget." (Sec. 27).

"The head of each department of the City government shall make to the Mayor, each and every year at such times as he may request it, a report, showing the operations of the department for the preceding year, and accompanying such report and submitted therewith shall be a detailed estimate of the operating and contingent expenses of the department for the current year. These reports shall be transmitted by the Mayor and be made a part of the Mayor's report to the Board of Commissioners, which report shall be made not later than the first day of March of each and every year, at which time the Mayor shall make up and transmit to the Board of Commissioners the annual budget, with such recommendations concerning the increasing or decreasing of department estimates as in his judgement may best serve the interests of the City." (Sec. 39).

Not later than the fifteenth day of July of each year the Commissioners of the City shall prepare and adopt by ordinance a preliminary budget for the expenditures expected to be made by the City during the current fiscal year; such budget shall contain an estimate of the various amounts apportioned to each department and to each division and office thereof for all services, public work, materials, supplies and expenses understood to be necessary therefor; and said ordinance shall also make suitable provision for a "Contingencies Account" not appropriated among said departments; and the Mayor and respective Commissioners in charge of each of said departments shall thereupon be responsible for keeping the expenditures in such department for such year within such preliminary budget, unless the Board of Commissioners shall by ordinance make and provide for a reapportionment of or addition to such budget estimate; but such budget ordinance shall be only a preliminary estimate for the guidance of the several departments and shall not, unless expressly therein so provided, constitute an appropriation of any money; and a copy of such preliminary budget shall be furnished by the City Clerk, prior to the date of opening the proposals of those bidding for the deposit of city funds, on request to each depository or other lender making any loans to the City, and also to each prospective bidder for the deposit of funds of the City, as information showing the probable nature and extent of the expenditures proposed to be made during the fiscal year, but not as conclusive or binding on the City.

SECTION SIXTEEN. INCIDENTALS ACCOUNTS. In said preliminary budget or from time to time thereafter appropriations of reasonable sums may be made out of the general fund and set apart in an account for any of the five departments of the city to be known as the "INCIDENTALS ACCOUNT" of such department, the purpose of which shall be to provide for prompt payment with minimum routine of the small and incidental expenditures of each such department. Payments out of said Incidentals Account of the several departments shall be made by city warrant and treasurer's check in same manner as for other disbursements, and subject to the same general requirements; and no city warrant shall be drawn against any such incidental account except in pursuance of requisition stating in itemized form the purpose,

consideration and amount of such payment and the name of the person to whom City warrant shall be made payable, such requisitions to be drawn or approved by the signature of the Mayor and the Commissioner in charge of the department in question. (CF Sec. XII F).

Upon receipt by the Auditor of any such requisition, city warrant and treasurer's check in conformity with such requisition, which shall not exceed FIFTY DOLLARS for any one matter, shall be promptly issued for making such payments; and all moneys so appropriated to incidentals account shall be allowed out of the budget estimate for the year made for such department. The Auditor and Treasurer shall keep true and correct accounts of all appropriations for and disbursements from such incidentals accounts; and the Auditor shall require and keep all requisitions and proper receipts from the payee showing accurately the nature, purpose and consideration of all such disbursements; and the Auditor shall issue each city warrant against such incidentals accounts on the warrant form with "INCIDENTALS ACCOUNT _____ DEPARTMENT" printed across the end thereof, and shall specify in such warrant the purpose and consideration for which such disbursement is made; provided however that no requisition shall be made and no city warrant shall be issued against any money appropriated to any Incidentals Account for any estimate, claim or other payment, which is not allowable under the City charter; and no such incidental payment shall ever constitute any admission on the part of the City of any further liability whatsoever to any person; and (a) no bill for materials or supplies, and (b) no account for which any course of business for payment has been specially provided by written contract, and (c) no estimate, claim or amount which is in any manner in controversy, shall ever be paid out of any such Incidentals Account.

And as a provision for such minor expenditures of the City as it may be necessary or proper to pay in cash without delay, the Commissioners shall make appropriations for a "General Incidentals Account", and the Mayor shall be authorized to draw his requisitions once each month for a sum not exceeding Two Hundred (\$200.00) Dollars against any moneys appropriated for said General Incidentals Account, for "Cash for City Expenditures to be made by City Clerk"; and City warrant shall thereupon issue payable to the City Clerk for the amount of such requisition; and said City Clerk shall keep and expend each such sums for the use and benefit of the City for such small expenditures as may be authorized and directed by the Mayor or any Commissioners or for any such expenditures of incidental nature for which the City Clerk may consider the City to be liable by the usual course of business; and for each such expenditure the City Clerk shall require and take a receipt signed by the payee showing the date, amount and purpose of such expenditure, and the department for which the same was made; and on or about the first of each month the City Clerk shall file with the License and Dues Collector a written report of such receipts and expenditures for the preceeding month, together with the signed receipts and other vouchers, if any, evidencing such payments; and shall at the same time pay into said License and Dues Office any amount remaining unexpended out of the amount received for the preceeding month; and the License and Dues Collector shall issue to said City Clerk proper receipt for the sum so refunded and shall thereupon promptly transmit such report and receipts to the Auditor.

SECTION SEVENTEEN. MATERIALS, SUPPLIES, PUBLIC WORK, AND MISCELLANEOUS CLAIMS AGAINST THE CITY. IN GENERAL. All bids for furnishing to the City any materials and supplies of any character whatsoever, and all bills and claims on account of the same, and all bids, estimates, payments and claims against the City on account of public work, and all other bills and claims against the City, for which any creditor, contractor or claimant expects voluntary payment by the City, excepting voluntary and liquidate written obli-

gations of the City and except as otherwise specially provided in any law, charter provision, ordinance or contract controlling the matter, shall be prepared, presented, filed, audited and established as in this section provided, to-wit:

(a) Bids For Furnishing Materials and Supplies. All bids for furnishing any materials or supplies of whatsoever character to the City, shall be prepared, date, signed and filed with the City Clerk by the bidder IN DUPLICATE, and such duplicates shall be duplicate originals. All such bids shall make or contain a definite proposition, describing materials or supplies and naming prices therefor, and for each grade or kind thereof offered, delivered as the City may stipulate or order, and except in case of emergency purchases, such bids shall also state the date of the advertisement calling for bids; and all such bids shall be sealed proposals and be filed with the City Clerk at or before the time fixed for opening such bids, and shall have inclosed therewith any required deposit to secure such bid, And at the same time each bidder shall file with said City Clerk any specifications or other papers required to be filed with such bid. All such bids and deposits shall be sealed in an envelope or other container which shall have endorse thereon the name of the bidder, the nature of the bid and the date fixed for the opening of the same. Bids shall be filed separately for furnishing commodities of each general class or purpose, for instance, "Fuel", "Fire Hose". "Uniforms", "Horse Feed", "Motor Vehicle Supplies", Etc., and samples shall be submitted or furnished when and as may be required; and unless otherwise specified in the advertisement the Commissioners shall have the right within three weeks after opening bids to reject or to accept all or any part of any bid for any such materials or supplies; and any bid not accepted by or on behalf of the City within such three weeks shall be deemed to have been rejected; and the acceptance of one bid shall be a rejection of all other bids for the materials or supplies included in such acceptance. Provided however that in the discretion of the Commissioners if any bid be otherwise proper but without precise observance of regulations for the preparation and filing of bids, the same may be considered and accepted or rejected. All bids shall be opened by the City Clerk in the presence of the Commissioners, and thereupon one of the duplicate copies of each such bid shall be filed at once and thereafter remain in the office of the Auditor, where all bids on each matter shall be secured together and shall be kept and preserved in classified files; and the other duplicate copies of such bids shall be retained in the files of the Purchasing Agent until written contract for such materials or supplies shall have been authorized and upon execution of such contract the accepted original bid retained in the office of said Purchasing Agent shall be attached to the original contract as executed by Contractor and retained by the City; and such contract with bid attached shall thereupon be filed and remain in the office of the City Clerk; provided however that in case any such contract shall be made merely by ordinance accepting bid, without other written contract, then such duplicate bid and any specifications for such materials or supplies shall be attached to and preserved with such ordinance; and porvided further that the Purchasing Agent may withdraw from the office of the City Clerk such contracts, bids and specifications for reference during the execution of any contract for furnishing to the City any such supplies or materials, and in such case thereafter return such papers to the City Clerk.

(b) Bids For Public Work. All bids for the performance or construction of any work for or at the instance of the City when required, shall hereafter be prepared, dated, signed and filed by the bidder with the City Clerk IN DUPLICATE, and such duplicate bids shall be duplicate originals. All such bids shall be prepared, made and filed in duplicate as aforesaid but otherwise in conformity with the requirements, instructions and re-

gulations applying to the work in question. All such bids shall be opened by the City Clerk in the presence of the Commissioners, and thereupon one of the duplicate copies of each such bid shall be filed at once and thereafter remain in the office of the Auditor, where all such bids on each matter shall be secured together and shall be kept and preserved in classified files; and the other duplicate copies of such bids shall be retained in the office of the City Engineer, or other officer of the City having supervision of the work in question, until written contract for such work shall have been authorized, and upon execution of such contract the accepted original bid retained in the office of such City Engineer or other officer shall be attached to the original contract as executed by Contractor and retained by the City, and such contract with bid attached shall thereupon be filed in the office of the City Clerk; provided however that if in any case such contract shall be made merely by ordinance accepting bid, without other written contract, then such bid and any specifications for such work shall be attached to and become a part of such ordinance; and provided further that the Commissioners may accept any such bid, or make any such contract with or without bids in any event in such manner as they may deem to be most advantageous to the City.

(c) "Merchants Bills", Etc. All "merchants bills" and other claims for materials or supplies alleged to have been furnished to the City shall in all case be by the vendor or claimant prepared in writing and presented IN DEPLICATE to the Purchasing Agent, separately for all materials and supplies furnished for each of the several commissioner's departments, and at such time as to allow same to be verified and approved by said Purchasing Agent on or before the tenth day of each month in which apyment is to be made; and the Purchasing Agent, if he finds such bills to be correct, shall endorse on both such bills his written approval, and a notation of the date of the opening of the bids upon which such bills are based; and in case of bills for such materials or supplies purchased in case of emergency without advertisement, the Purchasing Agent shall note in connection with his approval on each of said duplicate bills, the words "Emergency Purchase" the date of such purchase. And the purchasing Agent shall thereupon deliver one copy of each such deuplicate bill so approved to the Auditor on or before the tenth day of each month, and shall keep the other duplicate of such bill in the files of the office of said Purchasing Agent. And whenever said Purchasing Agent shall find any bill so presented to be incorrect he shall required the claimant to prepare and file, as aforesaid, duplicate corrected bills. All such bills or claims not so presented and approved before the tenth day of each month, unless specially otherwise ordered by the Board of Commissioners, shall be laid over until the following month.

(d) Estimates Account Public Work. Upon any instalment or other payment becoming due on account of any public work performed under the contract with the City under the supervision and direction of the City Engineer or other officer of said City, said City Engineer or other officer shall thereupon prepare and certify a detailed written estimate, to be in accordance with such contract and the specifications therefor, and to show a quantitative and itemized account and total of the amounts estimated as becoming due to the contractor by reason of the work performed, or labor and materials furnished; and in such estimate shall state whether or not any payments, offsets or credits which are or may be due to the City from contractor are known to such Engineer or other officer; and if any such payments, offsets or credits, or any claims for which either city or contractor is or may be held liable inconnection with said work, are known to said City Engineer or other officer, he shall show and itemize the same distinctly on the face of such written estimate; and said City Engineer or other officer shall upon the preparation of each such written estimate and statement file same with the City Auditor.

(e) Miscellaneous Claims. All claims against the City, except such bills

and estimates and except payments due on voluntary and liquidated written obligations of the City, shall in each case be separately prepared and presented in writing by the claimant, stating the nature and amount of each such claim, and also stating in detail the time, place and circumstances of the accrual of the same; and such claims shall in all case be by the claimant date, signed, verified as below required, and filed with the City Auditor; provided however that the filing of such bills or claims with the Auditor shall be in addition to any and all notices of claim or other notices required by the charter to be given to the Mayor or to other officers of said City; and provided further that no such claim shall ever be considered or allowed by the Commissioners unless and until the same shall be presented as herein required and supported by the affidavit of the claimant that all allegations made in his statement of such claims are true and correct, that said claim is within the knowledge of affiant, just and true; that said claim is due and unpaid, and that all just and lawful offsets, payments and credits have been allowed; and provided further that no right or defense of the City shall ever be prejudiced by the receiving or filing of any such claim.

(f) Payment or Other Disposition of Bills, Estimates and Claims. All merchants bills and other bills, estimates or claims against the City so filed in the office of the City Auditor shall be by him carefully registered and shall be kept, preserved and handled as follows:

All such bills, estimates and claims not yet finally approved for payment shall be kept in alphabetical order in six files, one for each Commissioner's department of the City and one "General File"; and the Auditor shall, from time to time prior to the fifteenth day of the month properly audit in so far as practicable and prepare and submit to the Mayor or the Commissioner having cognizance of the matter all proper bills, estimates and claims together with proper Auditor's voucher and certificate and other vouchers and papers appertaining or attached thereto, and the Mayor or such Commissioner shall thereupon approve or disapprove the payment of each such bill, estimate or claim, or shall order the same held for investigation or correction; and shall thereupon return to the Auditor all such papers with such approval indorsed on such bill, estimate or claim, or the requisition accompanying same, or with such disapproval, order or other direction indorsed on the Auditor's voucher therefor. And whenever such bills, estimates or claims have been so audited and the same or the requisition for the same so approved by the signature of any Commissioner other than the Mayor, the Auditor shall thereupon present the same to the Mayor for his approval.

After bills, estimates or claims have been approved by the signatures of the Mayor and the Commissioner, as herein required, the Auditor shall on or about the fifteenth day of each month, or in due time as may be provided in any ordinance or contract specially controlling, report to the Commissioners ordinances making appropriation for all such approved bills, estimates or claims for payment of which appropriation has not already been made; and after due appropriation made for such purposes or purpose, together with due compliance with other requirements of the ordinance of the City in any case, city warrants shall be duly issued and delivered to the persons entitled thereto. And upon payment of each such bill, estimate or claim by delivery of city warrant, the Auditor shall file away and preserve in the appropriate file in his office such approved bill, estimate or claim, along with the Auditor's voucher, the payee's receipt and other paper if any appertaining thereto and belonging in the accounting division of the City's government.

In case of the disapproval of such bill, estimate or claim, or the Auditor's voucher therefor, the Auditor shall file and keep all papers relating thereto alphabetically in a file or files for "CLAIMS NOT APPROVED"; and, in case it be ordered by the Mayor or Commissioner that such bill, estimate or claim be held for investigation, correction or other purpose, then the Auditor shall pursue such course with reference to the investigation, correction or disposal of such bill, estimate or claim as the Mayor or Commissioner may direct.

SECTION EIGHTEEN. GENERAL PROVISIONS. (a) City Warrants, Etc., ---Old Forms.

All city warrants and Treasurer's checks, licenses, receipts, etc., issued before this ordinance takes effect on forms now in use, or before new printed forms shall be provided by the City as herein required, when duly authorized and executed, shall be good and valid.

(b) AUDITOR'S QUARTERLY REPORT. The quarterly statement or report of the City Auditor showing the financial condition of the City, and of each fund, the receipts and disbursements during the quarter, and the disbursements wherein such expenditures were made, all as required by the city charter, shall be prepared at the end of each quarter of the fiscal year and shall be duly certified by said City Auditor and presented to the Commissioners of said City at a regular meeting of said Board of Commissioners; and said Auditor shall at the time furnish to each member of said Board of Commissioners a duplicate copy of said statement. Upon said statement being so presented to the Commissioners the same shall be laid over for the period of one week whereupon, if no objections be made to said statement, or after the making of any proper corrections or amendments thereon, said Commissioners shall by resolution order such statement or report to be received, approved and filed; and thereupon an accurate recapitulation of such statement, in condensed form as required by the city charter, shall be prepared and certified by the City Auditor and published in a daily newspaper in the City of San Antonio.

(c) Payment and Disposition of Bonds and Coupons. Whenever any bonds issued by the City of San Antonio, whether the same be general bonds of the city or improvement district bonds, shall be paid, redeemed or refunded and surrendered to the City, such bonds shall thereupon be brought before the Commissioners of the City at the next regular meeting of said Board of Commissioners and shall be then and there cancelled in the presence of said Board by perforating each such bond distinctly twice or more times with the word "PAID", and then by likewise perforating each coupon, if any, attached to each said bond with the word "PAID" and an order of the Commissioners shall thereupon be drawn, passed and entered upon the minutes of said Board identifying all such bonds and reciting the cancellation thereof and the proceedings and methods used for said purpose and all bonds so cancelled shall thereupon be securely sealed in packages and deposited in the office of the City Auditor and shall be by him carefully kept and preserved in such sealed packages, unless otherwise ordered by the Commissioners, until the expiration of the full period of five years from and after the date of the final maturity of such bonds; after which period said Auditor shall apply to the governing body of said City for an order directing the final destruction of such old bonds, and upon such order being made such old bonds shall be finally destroyed by burning same.

And upon any coupons of any such bonds being paid by the City the Treasurer shall take the same into his possession, and shall cause each such coupon to be cancelled by perforating the same with the word "PAID" and shall thereupon deliver the same to the Auditor who shall preserve the same until such time as the bonds to which such coupons were attached shall be destroyed, all in the same manner as hereinbefore provided for such bonds.

And at any time such bonds or coupons are presented for payment in the City of San Antonio, or whenever the same may be presented elsewhere in accordance with the face and terms of such bonds, the Treasurer shall cause a list of such bonds or coupons to be prepared, which shall identify the same by purpose, year of issue, numbers and date of maturity of bonds, and numbers and date of maturity of any coupons therefor presented for payment, and shall present such list to the Mayor if possible in advance of the date when provision is made for the immediate payment of such bonds or coupons; and if practicable shall cause such bonds or coupons to be presented for payment through banks or trust companies of this City; and if such bonds or coupons are presented for payment in San Antonio, the Mayor or some fit person or persons named by him shall in each case before payment of such bonds or coupons shall be made, examine such bonds or coupons and certify in writing on said list as to their opinions concerning the genuineness of such bonds or coupons and the signatures thereto; or if it be necessary to make payment of any such bonds on presentation in New York or elsewhere than in San Antonio, then before such payment shall be made, unless the Commissioners shall otherwise order, the Treasurer shall, for such bonds of any issue made prior to the year 1913, cause provision to be made for procuring for examination in San Antonio as aforesaid samples of such original bonds or good photographs of one or more of the same, which samples or photographs shall be submitted for examination to persons familiar with said bonds or the signatures thereto, and their written opinions shall be procured as herein first provided; and the Treasurer shall, for all payments made on account of any bonds or coupons whatsoever, require in every case when such requirement may be lawful, proper receipts, affidavits, certificates and other written evidence or guaranties of the genuineness and authorized presentation of such bonds or coupons; and the Treasurer shall in case of each such payment file with the Auditor along with the bonds or coupons paid as aforesaid, said certified list together with all other available written evidence or guaranties concerning such paid bonds or coupons; And on each such list of bonds or coupons the Treasurer shall make, date and sign a certificate fully describing the city warrant and treasurer's check by which payment of such bonds or coupons is made; and the Auditor shall file each such certified list and other papers accompanying the same and preserve the same with such paid coupons or in the same sealed package with the bonds so paid.

SECTION NINETEEN. DEFINITIONS AND CONSTRUCTION. The word "person" as used in this ordinance shall unless otherwise indicate by the context or purpose of any provision, be held to include person, persons, firm or corporation and his or its respective heirs, administrators, executors or successors, and in like manner the singular number shall be held to include the plural and the masculine gender the feminine. And in case any part or provision of this ordinance, or any particular application thereof, shall be held to be for any reason invalid or unenforceable, such partial invalidity shall not effect this ordinance as a whole; provided however that this ordinance shall always be constructed in such manner as to preserve good faith with all creditor's of the City.

SECTION TWENTY. REPEALING CLAUSE. All ordinances or parts of ordinances in conflict with this ordinance are hereby in so far repealed; but all parts of this ordinance requiring new forms for use by the City or any officer or employe thereof, shall be suspended for such time as may be necessary for the preparation of such forms, not however to exceed sixty (60) days from and after the passage hereof; and pending such preparation and the use of such new forms, the forms heretofore and now in use shall be good and lawful.

SECTION TWENTY-ONE. URGENCY. This ordinance being of urgent importance because of the need of the City for such regulations and for other reasons apparent herein;

the same shall take full effect ten (10) days from and after the passage and approved hereof except as in the preceding section provided; and the City Clerk shall cause copies hereof to be made and furnished immediately to each department head or division chief of the City mentioned or referred to herein and also to each city depository.

PASSED AND APPROVED this 3rd day of December, A.D. 1915.

Clinton G. Brown
Mayor City of San Antonio.

ATTEST:

Fred Fries
City Clerk.

AN ORDINANCE

OF-6

Amending an ordinance passed and approved on December 3rd 1915 so that the same shall provide for loans to the City evidenced by notes payable at fixed dates and otherwise conforming to regulations of the federal reserve banks.

BE IT ORDAINED BY THE COMMISSIONERS OF THE CITY OF SAN ANTONIO:

WHEREAS a certain ordinance of this City was passed and approved on December 3rd 1915 entitled as follows: "An Ordinance Providing a reorganization of the general financial system of the City, including the collection, keeping, auditing, management and disbursement of the funds, revenues and moneys of the City, and the accounts to be kept therefor, and for the borrowing of money by the City, and also containing other provisions in connection with said matters". And said ordinance among other things provided for the issuance of notes of the City payable "on or before June 15th following the fiscal year in which the loans are negotiated" and contained other provisions involving the idea of "on or before" payment of such loans and notes; and

WHEREAS by the banking regulations of the United States government only notes or other paper of the City with fixed dates of maturity can be taken by the federal reserve banks; and the Commissioners deem it for the best interests of the City to amend said ordinance of December 3rd 1915 in said respect and otherwise so as to make all notes and other papers evidencing such loans to the City conform to said regulations;

Now Therefore Be It Further Ordained

SECTION ONE: That paragraphs (m) and (n) of SECTION FOURTEEN of said ordinance of December 3rd 1915 be and the same are hereby amended so that the same shall hereafter read as follows:

(m) When so required by any depository or other lender by preliminary agreement or by subsequent written notice delivered to the Auditor, the Commissioners or governing body of said City shall by ordinance promptly authorize, direct and cause the issuance of notes of the City evidencing any loan or loans made to the City or placed to the credit of the City as herein provided, or covering the aggregate amount of any city warrants theretofore acquired and held by any City depository, or covering the amounts of any

matured and outstanding notes which the City may find it necessary to renew because of insufficient collections; and such notes shall thereupon be prepared by the Auditor, and signed by the Mayor in the name of the City of San Antonio, and shall be attested by the City Clerk with the seal of the City attached; and the City Clerk shall record each such note in full in the contract book or ordinance records of the City at the time when he shall attest the same, and on each such note shall appear above said signature of the City Clerk the words "Attested and Recorded"; and the City Clerk shall then deliver such notes to the Auditor, who shall thereupon approve the same in writing and deliver the same to the Treasurer, who, after making proper entries in the books and accounts of the Treasurers Office, shall countersign the same and upon the amount of such loan being duly paid or credited to the City, shall deliver such notes to the lender or to City depository in which the loan evidenced by such note was placed to the credit of the City; and the City shall thereupon be fully liable for the payment of each note according to its face, tenor and effect

All such notes of the City shall be executed as far as practicable in compliance with the regulations of the Federal Reserve Banks and shall have attached thereto:

(1st) A certified copy of the City ordinance specially authorizing the loan;

(2nd) A certificate signed by the City Clerk and approved by the Mayor showing that the issuance of the note was duly authorized;

(3rd) A certified opinion of the City Attorney that the note in question is a legal issue and obligation of the City;

(4th) A certificate of facts to be made and signed by the Commissioner of Taxation, as ex-officio City Treasurer, and by the City Auditor, showing (a) that the note was issued in payment of current liabilities of the City; (b) that the revenues of the City will be sufficient to pay off said note and all similar obligations and current expenditures; (c) that the City has not defaulted in the payment of principal or interest of its funded debt; (d) that the funded indebtedness of the City is _____

_____ (specifying amount) _____ Dollars and that such amount is less than ten per cent of the valuation of the property subject to taxation by said City; (e) that the aggregate amount of such taxable property for the last preceding fiscal year was _____ (specifying amount) _____ Dollars, and that for the current fiscal year the valuation of the property subject to taxation by said City will not be less than said amount; (f) that the aggregate amount of such note together with all other similar notes and City warrants for the current year and all prior years, now issued and outstanding, is _____ (specifying amount) _____ Dollars;

(g) that the population of the City of San Antonio is over one hundred thousand (1910 census 96,614); and (h) that penalty for non-payment of taxes attaches each year on June 1st, the City fiscal year beginning on that date; and all of said instruments shall conform as nearly as may be to the regulations for such matters made and provided by authority of the United States government in connection with the Federal Reserve Banks.

(n) Each such loan to the City shall be and become payable to the lender, or its or his order, at the City depository by or through which such loan is credited to the City, and shall be and become payable on some date to be fixed by the ordinance authorizing such loan; and all notes evidencing such loans shall be drawn in conformity herewith; and the dates of maturity of such loans or notes and the amounts for which same are made shall be so arranged as to anticipate as closely as possible the collections of the taxes and revenues of the City, so that on the maturity dates of such loans or notes, funds may be available and be promptly applied to the payment thereof; and to said end, and when so ordered, notes for several amounts may be issued to make up the aggregate amount of any