

MINUTES OF THE CITY COUNCIL

CITY OF AUSTIN, TEXAS

Special Meeting

January 18, 1971
9:00 A.M.

COUNCIL CHAMBER, CITY HALL

The meeting was called to order with Mayor LaRue presiding.

Roll Call:

Present: Councilmen Janes, Johnson, MacCorkle, Price, Mayor LaRue
Absent: Councilmen Atkison, Gage

Mayor LaRue announced that this was a Special Meeting called for the purpose of hearing Tax Appeals.

At 9:00 A.M. the Council heard the following Tax Appeals:

Elgin Butler Brick Co. by Martin Butler	Full Value by the Tax Dept. 1969	Full Value by the Tax Dept. 1970	Assessed Value by Tax Dept.	Value Rendered by Owner	Assessed Value Fixed by Board
4000 Interregional West 148.4 feet of Land Lots 1-3 Improvements Block 10, Outlots 20 and 21 Division C Plainview Heights Parcel No. 2-1709-0441		\$126,216	\$ 94,660	Not Signed	\$ 94,660
		<u>59,698</u>	<u>44,770</u>		<u>44,770</u>
Total		\$185,914	\$139,430		\$139,430

Mr. Martin Butler appealed the assessed value on the land only, noting a doubling in assessment from 1969 to 1970. He objected to the quadrant system of taxation. Mr. Jack Klitgaard, Tax Assessor-Collector, stated that the appraisal averaging \$3.00 per square foot was based on known sales in the area and was consistent with other appraisals in the area. Councilman Johnson discussed the advantages of the present quadrant system. Councilmen Price and MacCorkle discussed the need for reform.

Councilman Janes moved that the Council sustain the assessed value set by the Board of Equalization as follows:

Elgin Butler Brick Co.
by Martin Butler

4000 Interregional
West 148.4 feet of
Lots 1-3, Block 10,
Outlots 20 and 21,
Division C,
Plainview Heights
Parcel No. 2-1709-0441

Assessed
Value Fixed
by Board

Council Action

Land	\$94,660	\$94,660
Improvements	<u>44,770</u>	<u>44,770</u>
Total	\$139,430	\$139,430

The motion, seconded by Councilman Price, carried by the following vote:

Ayes: Councilmen Janes, Johnson, MacCorkle, Price, Mayor LaRue
Noes: None
Absent: Councilmen Atkison, Gage

J. W. Calhoun
by John Miller

Full Value
by the Tax
Dept, 1969

Full Value
by the Tax
Dept, 1970

Assessed
Value by
Tax Dept.

Value
Rendered
by Owner

Assessed
Value Fixed
by Board

2801 Rio Grande Lots 1 and 2, Block 3	Land \$14,338	\$44,125	\$33,090	\$10,750	\$33,090
Outlot 68	Improve- <u>8,458</u>	<u>9,728</u>	<u>7,300</u>	<u>6,340</u>	<u>7,300</u>
Division D	ments				
Parcel No. 2-1502-0601	Total \$22,796	\$53,853	\$40,390	\$17,090	\$40,390

2805 Rio Grande Lot 3, Block 3	Land \$ 5,360	\$16,750	\$12,560	\$4,020	\$12,560
Outlot 68,	Improve- <u>4,958</u>	<u>5,687</u>	<u>4,270</u>	<u>3,720</u>	<u>4,270</u>
Division D	ments				
Parcel No. 2-1502-0602	Total \$10,318	\$22,437	\$16,830	\$7,740	\$16,830

2817 Salado Lot 7, Block 1,	Land \$3,058	\$11,469	\$ 8,600	\$2,290	\$ 8,600
Outlot 69	Improve- <u>4,254</u>	<u>4,467</u>	<u>3,350</u>	<u>3,190</u>	<u>3,350</u>
Division D	ments				
James Byrnes Parcel No. 2-1502-0407	Total \$7,312	\$15,936	\$11,950	\$5,480	\$11,950

Mr. John Miller appealed the assessed value on the land only in these three parcels owned by his grandmother. He noted increases on Parcels No. 2-1502-0601 and 2-1502-0602 of over 300%, and his primary objection was to the increase on Parcel No. 2-1502-0601. He stated that the latter was assessed at \$1.70 per square foot, while a comparable property on the same corner was assessed at only \$1.45 per square foot. If the parcel in question were assessed at this latter rate, the value would be \$28,236 rather than \$33,090.

Regarding Parcel No. 2-1502-0407, he noted a 35% increase in assessed value. He felt that it was unfair that the construction of an apartment building across the street had raised the valuation of this property but not other properties just across 28 1/2 Street. He noted an assessment of \$1.04 per square foot for the

former and only 54¢ per square foot for these other properties.

Mr. Klitgaard noted with regard to Parcel No. 2-1502-0601 that sales on the east side of Rio Grande were at a much higher value than were sales on the west side of Rio Grande. Councilman Price believed it was unfair to appraise property on the basis of the highest use possible as this penalized the single-dwelling owner and could force him to sell the property for a greater density use. Mr. Klitgaard also noted the corner lot influence considered for Parcel No. 2-1502-0601 as it contained two adjoining lots under one ownership.

Councilman Johnson moved that the full value on the land only for Parcel No. 2-1502-0601 be adjusted to \$42,496 and the assessed value on the land adjusted to \$31,872, which would take the corner influence into account only for Lot 1 and not Lot 2; and that the Council sustain the assessed value set by the Board of Equalization on Parcel No. 2-1502-0602. The motion, seconded by Councilman Price, failed to carry by the following vote:

Ayes: Councilmen Johnson, Price
 Noes: Councilmen Janes, MacCorkle, Mayor LaRue
 Absent: Councilmen Atkison, Gage

Councilman Janes moved that the Council sustain the assessed value set by the Board of Equalization as follows:

J. W. Calhoun, by John Miller

	Assessed Value Fixed by Board	Council Action
2801 Rio Grande		
Lots 1 and 2, Block 3,		
Outlot 68 Division D	Land \$33,090	\$33,090
Parcel No. 2-1502-0601	Improvements <u>7,300</u>	<u>7,300</u>
	Total \$40,390	\$40,390
2805 Rio Grande		
Lot 3, Block 3,	Land \$12,560	\$12,560
Outlot 68, Division D	Improvements <u>4,270</u>	<u>4,270</u>
Parcel No. 2-1502-0602	Total \$16,830	\$16,830

The motion, seconded by Councilman MacCorkle, carried by the following vote:

Ayes: Councilmen Janes, Johnson, MacCorkle, Mayor LaRue
 Noes: Councilman Price
 Absent: Councilmen Atkison, Gage

Regarding Parcel No. 2-1502-0497, Mr. Klitgaard stated that properties north of 28 1/2 Street were selling for less than property south of 28 1/2 Street.

Councilman Janes moved that the Council sustain the assessed value set by the Board of Equalization as follows:

J. W. Calhoun, by John Miller	Assessed	
	Value Fixed	
2817 Salado	<u>by Board</u>	<u>Council Action</u>
Lot 7, Block 1,	\$ 8,600	\$ 8,600
Outlot 69, Division D,	<u>3,350</u>	<u>3,350</u>
James Byrnes		
Parcel No. 2-1502-0407	\$11,950	\$11,950

The motion, seconded by Councilman Johnson, carried by the following vote:

Ayes: Councilmen Janes, Johnson, MacCorkle, Mayor LaRue
 Noes: Councilman Price
 Absent: Councilmen Atkison, Gage

APPEAL WITHDRAWN

Mayor LaRue announced that the following Tax Appeal had been withdrawn:

William Kay Miller, by John Miller

APPEALS HEARD

Preston A. Matthews	Full Value	Full Value	Assessed	Value	Assessed
	by the Tax	by the Tax	Value by	Rendered	Value Fixed
2304 Trafalgar Dr.	<u>Dept. 1969</u>	<u>Dept. 1970</u>	Tax Dept.	by Owner	by Board
Lot 4, Block I,					
Windsor Park III, Land	\$ 2,158	\$ 3,433	\$ 2,570	Not	\$ 2,570
Section 3 Improve-	<u>9,221</u>	<u>10,478</u>	<u>7,860</u>	Signed	<u>7,860</u>
Parcel No. ments					
2-2020-0411 Total	\$11,379	\$13,911	\$10,430		\$10,430

Mr. Preston Matthews believed that this property was less valuable now than when purchased because the neighboring houses which had been owner-occupied were now rental properties. Mr. Klitgaard cited sales in the area as a basis for the appraisal.

Councilman MacCorkle moved that the Council sustain the assessed value set by the Board of Equalization as follows:

Preston A. Matthews	Assessed	
	Value Fixed	
	<u>by Board</u>	<u>Council Action</u>
2304 Trafalgar Dr.		
Lot 4, Block I,	Land	\$ 2,570
Windsor Park III, Section 3	Improvements	<u>7,860</u>
Parcel No. 2-2020-0411		
	Total	\$10,430
		\$10,430

The motion, seconded by Councilman Price, carried by the following vote:

Ayes: Councilmen Janes, Johnson, MacCorkle, Price, Mayor LaRue
 Noes: None
 Absent: Councilmen Atkison, Gage

		Full Value by the Tax Dept. 1969	Full Value by the Tax Dept. 1970	Assessed Value by Tax Dept.	Value Rendered by Owner	Assessed Value Fixed by Board
T. O. Dillard						
501 North Loop						
Lot 5, Koenig Pl.	Land	\$1,459	\$2,918	\$2,190	Not	\$2,190
Parcel No.	Improve-	<u>5,491</u>	<u>6,309</u>	<u>4,730</u>	Signed	<u>4,730</u>
2-2407-0905	ments					
	Total	\$6,950	\$9,227	\$6,920		\$6,920
N. J. Dillard by T. O. Dillard						
306 North Loop						
Lot 89,	Land	\$1,569	\$3,138	\$2,350	Not	\$2,350
Northfield	Improve-	<u>3,837</u>	<u>4,250</u>	<u>3,190</u>	Signed	<u>3,190</u>
Parcel No.	ments					
2-2509-1220	Total	\$5,406	\$7,388	\$5,540		\$5,540
Melvin Offield by T. O. Dillard						
5709 Avenue D						
Lot 45, Sky View	Land	\$1,464	\$2,329	\$1,750	Not	\$1,750
Section 1	Improve-	<u>5,753</u>	<u>6,135</u>	<u>4,600</u>	Signed	<u>4,600</u>
Parcel No.	ments					
2-2709-0223	Total	\$7,217	\$8,464	\$6,350		\$6,350
T. O. Dillard						
5713 Avenue G						
Lot 160, Sky View	Land	\$1,464	\$2,329	\$1,750	Not	\$1,750
Section 3	Improve-	<u>4,666</u>	<u>5,284</u>	<u>3,960</u>	Signed	<u>3,960</u>
Parcel No.	ments					
2-2610-0622	Total	\$6,130	\$7,613	\$5,710		\$5,710
1903 Payne Ave.						
Lot 23, Block C,	Land	\$1,148	\$2,114	\$1,590	Not	\$1,590
Bellaire	Improve-	<u>4,028</u>	<u>4,315</u>	<u>3,240</u>	Signed	<u>3,240</u>
Parcel No.	ments					
2-3204-0423	Total	\$5,176	\$6,429	\$4,830		\$4,830
945 East 53rd St.						
North 70 feet	Land	\$1,129	\$2,195	\$1,650	Not	\$1,650
Lots 11 & 12,	Improve-	<u>5,735</u>	<u>6,054</u>	<u>4,540</u>	Signed	<u>4,540</u>
Block 1, Ridge-	ments					
top Subdivision	Total	\$6,864	\$8,249	\$6,190		\$6,190
Parcel No.						
2-2212-0509						

Mr. T. O. Dillard noted considerable increases in assessments on both land and house for Parcels No. 2-2407-0905 and 2-2509-1220. He noted a sale at 308 North Loop for \$5,000. He questioned the valuation of the land only on Parcel No. 2-2407-0905. He did not believe the value had increased since it had been purchased two years previously for \$7,759. Mr. Klitgaard cited sales in the area varying from \$6,000 to \$12,000. He stated that these properties were treated no differently from others on North Loop Boulevard. He noted that the \$5,000 sale referred to was in 1965.

Councilman Price moved that the assessed value on the land for Parcel No. 2-2407-0905 be adjusted from \$2,190 to \$2,000. The motion, died for lack of a second.

Councilman Janes moved that the Council sustain the assessed value set by the Board of Equalization as follows:

T. O. Dillard	Assessed Value Fixed by Board	Council Action
501 North Loop		
Lot 5, Koenig Place		
Parcel No. 2-2407-0905		
	Land \$2,190	\$2,190
	Improvements <u>4,730</u>	<u>4,730</u>
	Total \$6,920	\$6,920

The motion, seconded by Councilman MacCorkle, carried by the following vote:

Ayes: Councilmen Janes, Johnson, MacCorkle, Mayor LaRue
 Noes: Councilman Price
 Absent: Councilmen Atkison, Gage

Councilman Price moved that the assessed value for Parcel No. 2-2509-1220 be adjusted on the land from \$2,350 to \$2,000 and on the improvements from \$3,190 to \$3,000. The motion died for lack of a second.

Councilman Johnson moved that the Council sustain the assessed value set by the Board of Equalization as follows:

N. J. Dillard, by T. O. Dillard		Assessed Value Fixed by Board	<u>Council Action</u>
306 North Loop			
Lot 89, Northfield		Land \$2,350	\$2,350
Parcel No. 2-2509-1220		Improvements <u>3,190</u>	<u>3,190</u>
Total		\$5,540	\$5,540

The motion, seconded by Councilman Janes, carried by the following vote:

Ayes: Councilmen Janes, Johnson, MacCorkle, Mayor LaRue
 Noes: Councilman Price
 Absent: Councilmen Atkison, Gage

Regarding Parcel No. 2-2709-0223, Mr. Dillard stated that a garage separate from the house had been taken into account for the assessment but it had been torn down. He had just paid \$9,000 for this property. Regarding Parcel No. 2-2610-0622, he stated that he had paid \$7,783 for this property three years previously. He believed the two properties in these two parcels should be given the same assessment. Councilman Johnson noted that the garage was standing at the time the assessment was made, and it had to be taken into account. Mr. Klitgaard noted that the property with the higher assessment contained more square-footage than the other property.

Councilman Johnson moved that the Council sustain the assessed value set by the Board of Equalization as follows:

Melvin Offield, by T. O. Dillard		Assessed Value Fixed by Board	<u>Council Action</u>
5709 Avenue D			
Lot 45, Sky View		Land \$1,750	\$1,750
Section 1		Improvements <u>4,600</u>	<u>4,600</u>
Parcel No. 2-2709-0223		Total \$6,350	\$6,350
T. O. Dillard			
5713 Avenue G		Land \$1,750	\$1,750
Lot 160, Sky View		Improvements <u>3,960</u>	<u>3,960</u>
Section 3		Total \$5,710	\$5,710
Parcel No. 2-2610-0622			

The motion, seconded by Councilman Janes, carried by the following vote:

Ayes: Councilmen Janes, Johnson, MacCorkle, Price, Mayor LaRue
 Noes: None
 Absent: Councilmen Atkison, Gage

Regarding Parcel No. 2-3204-0423, Mr. Dillard believed this property was assessed too high as it was quite run-down. Mr. Klitgaard stated that this assessment was based on sales in the area and it was treated no differently from other properties in the area.

Councilman Janes moved that the Council sustain the assessed value set by the Board of Equalization as follows:

T. O. Dillard		Assessed Value Fixed <u>by Board</u>	<u>Council Action</u>
1903 Payne Avenue			
Lot 23, Block C,			
Bellaire			
	Land	\$1,590	\$1,590
	Improvements	<u>3,240</u>	<u>3,240</u>
Parcel No. 2-3204-0423			
	Total	\$4,830	\$4,830

The motion, seconded by Councilman Johnson, carried by the following vote:

Ayes: Councilmen Janes, Johnson, MacCorkle, Price, Mayor LaRue
 Noes: None
 Absent: Councilmen Atkison, Gage

Regarding Parcel No. 2-2212-0509, Mr. Dillard believed the doubling in full value of the land was excessive. Mr. Klitgaard noted a wide range of sales in the area.

Councilman MacCorkle moved that the Council sustain the assessed value set by the Board of Equalization as follows:

T. O. Dillard		Assessed Value Fixed <u>by Board</u>	<u>Council Action</u>
945 East 53rd St.			
North 70 feet Lots 11 and 12,			
Block 1, Ridgetop Subdivision			
	Land	\$1,650	\$1,650
	Improvements	<u>4,540</u>	<u>4,540</u>
Parcel No. 2-2212-0509			
	Total	\$6,190	\$6,190

The motion, seconded by Councilman Janes, carried by the following vote:

Ayes: Councilmen Janes, Johnson, MacCorkle, Price, Mayor LaRue
 Noes: None
 Absent: Councilmen Atkison, Gage

APPEALS WITHDRAWN

The following appeals were withdrawn at this time:

Burnie V. Scott, by T. O. Dillard
 William H. Kleeb, by Mrs. Kleeb

APPEALS NOT HEARD

The following appeals were not heard as scheduled due to the absence of the appellant:

Estelle McDonald Love
James F. Japhet

APPEALS HEARD

Central Freight Lines, Inc. by Phil Robinson		Full Value by the Tax Dept. 1969	Full Value by the Tax Dept. 1970	Assessed Value by Tax Dept.	Value Rendered by Owner	Assessed Value Fixed by Board
7101 Interregional Highway 13.34 acres	Land	\$ 96,885	\$334,000	\$250,500	\$ 72,660	\$221,550
	Improvements	<u>201,862</u>	<u>181,282</u>	<u>135,960</u>	<u>151,400</u>	<u>135,960</u>
James P. Wallace Survey	Total	\$298,747	\$515,282	\$386,460	\$224,060	\$357,510
Parcel No. 2-2915-0142						

Mr. Phil Robinson objected primarily to the appraisal on the land in this parcel, which had been adjusted by the Board of Equalization to about 41¢ per square foot. He stated that this was three times the assessment in Houston on property put to a similar freight line terminal use there. He noted that a portion of this property had been purchased in 1955 for 7¢ per square foot and the remainder in 1964 for 12¢ per square foot. Mr. Klitgaard cited sales of 72¢ to \$1.00 per square foot in the area. There was discussion concerning the depreciation allowed on the improvements.

Councilman MacCorkle moved that the Council sustain the assessed value set by the Board of Equalization as follows:

Central Freight Line, Inc., by Phil Robinson		Assessed Value Fixed by Board	Council Action
7101 Interregional Highway 13.34 acres James P. Wallace Survey	Land	\$221,550	\$221,550
Parcel No. 2-2915-0142	Improvements	<u>135,960</u>	<u>135,960</u>
	Total	\$357,510	\$357,510

The motion, seconded by Councilman Janes, carried by the following vote:

Ayes: Councilmen Janes, Johnson, MacCorkle, Mayor LaRue
Noes: None
Absent: Councilmen Atkison, Gage

Andrew E. Hollingshead	Full Value by the Tax Dept. 1969	Full Value by the Tax Dept. 1970	Assessed Value by Tax Dept.	Value Rendered by Owner	Assessed Value Fixed by Board
609 Hammack					
Lot 7, Block 1	Land \$1,080	\$2,100	\$1,580	\$ 810	\$1,580
Sherry Dale	Improve- 6,334	7,188	5,390	4,750	5,390
Parcel No.	ments				
2-2908-0507	Total \$7,414	\$9,288	\$6,970	5,560	\$6,970

Mr. Andrew Hollingshead believed that this property had deteriorated since he had purchased it. Mr. Klitgaard cited 6 sales ranging from \$8,400 to \$12,000 in this area, although there were none in this particular block. He stated that the house was valued at \$7,08 per square foot with 22% depreciation. Councilman Johnson questioned the comparability of these other six sales and did not feel the appreciation on the improvements was justified.

Councilman Price moved that the assessment on the improvements be adjusted to the 1969 level and that the Council sustain the assessed value on the land only as set by the Board of Equalization as follows:

Andrew Hollingshead	Assessed Value Fixed by Board	Council Action
609 Hammack		
Lot 7, Block 1	Land \$1,580	\$1,580
Sherry Dale	Improvements 5,390	4,750
Parcel No. 2-2908-0507		
	Total \$6,970	\$6,330

The motion, seconded by Councilman Johnson, carried by the following vote:

Ayes: Councilmen Janes, Johnson, MacCorkle, Price, Mayor LaRue
 Noes: None
 Absent: Councilmen Atkison, Gage

E. B. Norwood	Full Value by the Tax Dept. 1969	Full Value by the Tax Dept. 1970	Assessed Value by Tax Dept.	Value Rendered by Owner	Assessed Value Fixed by Board
5610 North Lamar					
144.47 x 120.06 feet					
average George W.	Land \$14,616	\$21,924	\$16,440	\$ 4,030	\$16,440
Spear League	Improve- 5,369	6,084	4,560	8,970	4,560
Parcel No.	ments				
2-2807-0414	Total \$19,985	\$28,008	\$21,000	\$13,000	\$21,000

Mrs. L. W. Lee, representing her father Mr. E. B. Norwood, stated that this property was in a 10-block area on North Lamar which had never developed like the rest of North Lamar, and she did not feel that it should be valued on the same basis as the rest of North Lamar. She believed the commercial value had not been improved by the nearby used car lots, beer joint, and cheap efficiency apartments. Mr. Klitgaard cited sales in the general area although there had been no recent sales in this immediate area. There was discussion as to the comparability of these sales. Councilman Janes believed that appreciation in value from \$100 per

front-foot to \$150 per front-foot as set by the Tax Department was too high.

Councilman Janes moved that the full value of the land be adjusted from \$150 to \$125 per front-foot. The motion was seconded by Councilman Johnson.

Mayor LaRue suggested that the Council personally examine this piece of property before making a decision. The motion and second were withdrawn at this time.

Mayor LaRue announced that the hearing on this property would be recessed until after the Council had examined the property.

RECESSED MEETING

1:50 P.M.

At 1:50 P.M. the Council heard the following Tax Appeal:

Capitol Lodge #23 IOOF by J. D. Latta		Full Value by the Tax Dept. 1969	Full Value by the Tax Dept. 1970	Assessed Value by Tax Dept.	Value Rendered by Owner	Assessed Value Fixed by Board
6807 Guadalupe						
Lot 1, Block 7,	Land	\$ 3,955	\$ 9,632	\$ 7,220	\$ 2,970	\$ 7,220
Silverton	Improve-	<u>34,546</u>	<u>32,192</u>	<u>24,140</u>	<u>25,910</u>	<u>24,140</u>
Heights	ments					
Parcel No.	Total	\$38,501	\$41,824	\$31,360	\$28,880	\$31,360
2-3111-0423						

Mr. J. D. Latta believed that the increase in assessment on the land was too high for the Odd Fellows, which was a non-profit organization. He cited problems of the organization in increasing membership, which would be augmented by an increase in taxes. Mr. Klitgaard cited sales in the area and stated that this property was appraised equally with other property in the area. He stated that this land had been purchased for \$7,500 in 1964. Councilman Price believed that some tax relief should be given when not all lodges in Austin were required to pay taxes.

Councilman Janes moved that the Council sustain the assessed value set by the Board of Equalization as follows:

Capital Lodge #23 IOOF by J. D. Latta		Assessed Value Fixed by Board	Council Action
6807 Guadalupe	Land	\$ 7,220	\$ 7,220
Lot 1, Block 7,	Improvements	<u>24,140</u>	<u>24,140</u>
Silverton Heights			
Parcel No. 2-3111-0423	Total	\$31,360	\$31,360

The motion, seconded by Councilman MacCorkle, carried by the following vote:

Ayes: Councilmen Janes, Johnson, MacCorkle, Mayor LaRue
 Noes: Councilman Price
 Absent: Councilmen Atkison, Gage

APPEALS NOT HEARD

The following appeals were not heard as scheduled due to the absence of the appellant:

C. K. Jamison
Erika Meggs

APPEALS SET

After some discussion, the Council agreed to hear Tax Appeals at 1:30 P.M. during the Regular Meeting of January 21 and at 9:30 A.M. on January 25.

ADJOURNMENT

The Council then adjourned.

APPROVED: _____
Mayor

ATTEST: _____
City Clerk