

MINUTES OF THE CITY COUNCIL

CITY OF AUSTIN, TEXAS

Special Meeting

February 22, 1971
9:30 A.M.

COUNCIL CHAMBERS, 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 9:30 A.M. the Council heard the following Tax Appeals:

HORACE L. SILBERSTEIN	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
2717 Rio Grande LAND	\$ 4,624	\$14,450	\$10,840	Not Signed	\$10,840
West 50 x 108 IMPS	<u>10,355</u>	<u>10,676</u>	<u>8,010</u>		<u>8,010</u>
feet of Lot 9,					
Block 2, Out-	TOTAL \$14,979	\$25,126	\$18,850		\$18,850
lot 63, Division D					
Parcel No. 2-1502-0508					

Mr. Horace Silberstein appealed the valuation placed on the land, citing the limited use which could be put to it because of limited width. He felt that a 300% increase in valuation was unfair. Mr. Jack Klitgaard, Tax Assessor-Collector, stated that this property was appraised on the same basis as all other property in the area, and the small size of the lot had been taken into account. He noted that this property had been purchased two years earlier for more than the full value set by the Tax Department.

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

HORACE L. SILBERSTEIN		Assessed Value Fixed by Board	Council Action
2717 Rio Grande	LAND	\$10,840	\$10,840
West 50 x 108 feet	IMPROVEMENTS	<u>8,010</u>	<u>8,010</u>
of Lot 9, Block 2,			
Outlot 63, Division D	TOTAL	\$18,850	\$18,850
Parcel No. 2-1502-0508			

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

WILLIAM DAY, ET AL. By George B. Shepherd		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
Highway 290	LAND	\$20,350	\$88,645	\$66,480	\$15,260	\$66,480
and Cameron Road	IMPS	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
2.035 acres						
James P. Wallace Survey	TOTAL	\$20,350	\$88,645	\$66,480	\$15,260	\$66,480
Parcel No. 2-2515-0202						

Mr. George Shepherd stated the property across the street with more frontage than his was appraised at less than half the value of his. Mr. Klitgaard stated that the property across the street had decidedly less frontage on Cameron Road and Highway 290 than the property in question.

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

WILLIAM DAY, ET AL. By George B. Shepherd		Assessed Value Fixed by Board	Council Action
Highway 290 and	LAND	\$66,480	\$66,480
Cameron Road	IMPROVEMENTS	<u>0</u>	<u>0</u>
2.035 acres James			
P. Wallace Survey	TOTAL	\$66,480	\$66,480
Parcel No. 2-2515-0202			

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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

ARTHUR F. VICKLAND	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
2211 Vanderbilt Lane	LAND \$ 5,057	\$ 7,080	\$ 5,310	Not Signed	\$ 4,510
Lot 1-A	IMPS <u>15,496</u>	<u>17,846</u>	<u>13,380</u>		<u>11,830</u>
Resub. of Lots 1 and 2, Block D, University Hills Section 1 Parcel No. 2-2421-0844	TOTAL \$20,553	\$24,926	\$18,690		\$16,340

Mr. Arthur Vickland stated that he had two independent appraisals on this land, concluding that its full value was about \$4,500, rather than the \$7,080 which had been set by the Tax Department and subsequently lowered somewhat by the Board of Equalization. He cited the poor soil and marshiness created by a creek, which he believed lowered the market value of the land. Mr. Klitgaard stated that the adjustments made by the Board of Equalization had been on the basis of giving a discount for these factors.

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

ARTHUR F. VICKLAND		Assessed Value Fixed by Board	Council Action
2211 Vanderbilt Lane	LAND	\$ 4,510	\$ 4,510
Lot 1-A Resub. of Lots 1 and 2, Block D, University Hills Section 1 Parcel No. 2-2421-0844	IMPROVEMENTS	<u>11,830</u>	<u>11,830</u>
	TOTAL	\$16,340	\$16,340

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

H.C. BYLER		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
5804 Trailridge						
Drive	LAND	\$ 5,459	\$ 5,459	\$ 4,090	Not Signed	\$ 4,090
Lot 38,	IMPS	<u>20,077</u>	<u>20,077</u>	<u>15,060</u>		<u>15,060</u>
Highland Hills						
Section 3	TOTAL	\$25,536	\$25,536	\$19,150		\$19,150
Parcel No. 1-3203-0935						
3707 Cedar						
Lot 8 and	LAND	\$ 3,121	\$19,800	\$14,850	Not Signed	\$14,850
South 27.5	IMPS	<u>64,176</u>	<u>\$67,817</u>	<u>50,860</u>		<u>50,860</u>
feet Lot 10,						
Block 2, Out-	TOTAL	\$67,297	\$87,617	\$65,710		\$65,710
lot 77, Division D,						
Buddington Subdivision						
Parcel No. 2-1804-0315						
4010 Speedway						
Lots 27-30,	LAND	\$ 3,561	\$ 8,903	\$ 6,680	Not Signed	\$ 6,680
Block 33,	IMPS	<u>25,330</u>	<u>26,367</u>	<u>19,780</u>		<u>19,780</u>
Hyde Park 1						
Parcel No. 2-1906-0410						
	TOTAL	\$28,891	\$35,270	\$26,460		\$26,460
3100 Duval						
Lot 1 and	LAND	\$ 5,060	\$ 8,713	\$ 6,530	Not Signed	\$ 6,530
South 10 feet	IMPS	<u>38,936</u>	<u>37,772</u>	<u>28,330</u>		<u>28,330</u>
Lot 2, Block 5,						
Division D,	TOTAL	\$43,996	\$46,485	\$34,860		\$34,860
Grooms Addn.						
Parcel No. 2-1505-0701						
3104 Duval						
Lot 3,	LAND	\$ 5,983	\$13,061	\$ 9,800	Not Signed	\$ 9,800
Block 5,	IMPS	<u>14,617</u>	<u>72,660</u>	<u>54,500</u>		<u>54,500</u>
Division D,						
Grooms Addn.	TOTAL	\$20,600	\$85,721	\$64,300		\$64,300
Parcel No. 2-1505-0703						
Personal Property Located at 3100 Duval			Furniture and Fixtures	\$ 2,650	\$1,480	\$ 2,650

Regarding Parcel No. 1-3203-0935, Mr. H.C. Byler appealed the valuation on the improvements, noting that in 11 years this house had never been allowed any depreciation.

Regarding Parcel No. 2-1804-0315, Mr. Byler appealed the valuation on the land, noting a 700% increase. He cited some sales in the area at considerably lower figures and stated that there was property closer to the University valued at only 80¢ per square foot while the land in question was valued at \$1.50 per square foot. Mr. Klitgaard stated that all land in the area was appraised at \$1.50 per square foot and he cited sales in the area. There was discussion of the rental income from the apartments on this land.

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

H.C. BYLER		Assessed Value Fixed by Board	Council Action
3707 Cedar			
Lot 8 and South 27.5	LAND	\$14,850	\$14,850
feet Lot 10, Block 2,	IMPROVEMENTS	<u>50,860</u>	<u>50,860</u>
Outlot 77, Division D,			
Buddington Subdivision			
Parcel No. 2-1804-0315	TOTAL	\$65,710	\$65,710

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. 2-1906-0410, Mr. Byler stated that he had purchased this property about three years earlier for \$30,000, and he believed it should have depreciated rather than increased in value. Mr. Klitgaard stated that 36% depreciation had been allowed on these improvements. There was discussion concerning the 1969 valuation placed on the improvements, and Mr. Byler stated that his figures were apparently in error.

Regarding Parcel No. 2-1505-0701, Mr. Byler noted the 25' building setback requirement although this space was used for parking. Councilman Johnson noted the lower valuation of this property at 3100 Duval compared to Mr. Byler's property at 3104 Duval.

Regarding Parcel No. 2-1505-0703, Mr. Byler appealed the appraisal on the improvements which averaged \$7,000 a unit for 12 apartment units. His apartments on Cedar had been appraised at only \$5,000 a unit, and it had only cost \$3,000 a unit to build both sets of units. Mr. Klitgaard stated that this property was appraised on the same basis as all comparable apartments, and that cost of construction was not relevant to market value.

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

H.C. BYLER		Assessed Value Fixed by Board	Council Action
3104 Duval	LAND	\$ 9,800	\$ 9,800
Lot 3, Block 5,	IMPROVEMENTS	<u>54,500</u>	<u>54,500</u>
Division D, Grooms Addn.			
Parcel No. 2-1505-0703	TOTAL	\$64,300	\$64,300

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

Janes Leaves

Councilman Janes left the Council meeting at this time.

Regarding Personal Property located at 3100 Duval, Mr. Byler stated that the full value set averaged \$440 per unit, which he felt was too high. Mr. Klitgaard described the basis for the appraisal. He also noted that these items of furniture and fixtures had not also been included as real property.

Regarding Personal Property located at 3104 Duval, Mr. Klitgaard stated that no Tax Appeal had been filed.

Mr. Klitgaard stated that if Mr. Byler could furnish the Tax Department with the information concerning purchase times and costs of the personal property at these two locations proper depreciation allowances could be made. Councilman Price suggested that Mr. Byler provide the Tax Department with such an inventory so that the personal property assessments could be satisfactorily worked out.

MRS. J. LEO CURLEE	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
6100 Friendswood					
.495 acres LAND	\$ 2,874	\$ 5,053	\$ 3,790	Not Signed	\$ 3,790
Thomas Eldridge IMPS	<u>15,065</u>	<u>17,244</u>	<u>12,930</u>		<u>12,930</u>
Survey TOTAL	\$17,939	\$22,297	\$16,720		\$16,720
Parcel No. 2-2221-0202					

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Mrs. J. Leo Curlee protested a \$100 increase in her taxes because of dumping which had occurred in her neighborhood. Councilman Johnson noted that the Council had recently denied re-zoning on the basis of residents' description of the beauty of the neighborhood, and now Mrs. Curlee seemed to be offering a contradictory description. Mrs. Curlee objected to a welding shop across the street from her.

Councilman Johnson stated that the Council would investigate any complaints of violations of the law submitted by Mrs. Curlee and present a written report back to her. Mayor LaRue also stated that this would be done. Mr. Klitgaard discussed the basis for the appraisal made, noting that some of the factors alluded to had been taken into account.

Councilman Price stated that the complaints raised by Mrs. Curlee would be taken up with the City Manager in order to stop any violations of the law, and he recommended that this matter be taken up at the Regular Meeting on February 25.

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

MRS. J. LEO CURLEE		Assessed Value Fixed by Board	Council Action
6100 Friendswood	LAND	\$ 3,790	\$ 3,790
.495 acres Thomas	IMPROVEMENTS	<u>12,930</u>	<u>12,930</u>
Eldridge Survey			
Parcel No. 2-2221-0202	TOTAL	\$16,720	\$16,720

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

Ayes: Councilmen Johnson, MacCorkle, Price, Mayor LaRue

Noes: None

Absent: Councilmen Atkison, Gage, Janes

MRS. LEONITA W. WIMBERLY		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
1200 Northridge						
Drive	LAND	\$ 2,300	\$ 4,423	\$ 3,320	\$ 1,730	\$ 3,320
Lot 1,	IMPS	<u>10,469</u>	<u>12,634</u>	<u>9,480</u>	<u>7,850</u>	<u>9,480</u>
Block A,						
Delwood Heights	TOTAL	\$12,769	\$17,057	\$12,800	\$ 9,580	\$12,800
Parcel No. 2-2315-0401						

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Mrs. Leonita Wimberly stated that she purchased this 12-year-old house in 1968 for \$15,750. Mr. Edmunds Travis, former member of the Board of Equalization, noted that in most Tax Appeals cases the full value appraised by the City was lower than the price at which the property had been purchased; in this case, the reverse was true. He cited Mrs. Wimberly's small monthly income and appealed for relief from the Council. Mr. Klitgaard stated that this property was appraised on the same basis as all adjoining property, which took into account a number of sales in the area. He stated that the land on this property was valued the same as property on Cameron Road, at \$50 per front-foot.

Councilman Price moved that the Council reduce the assessed value on land and improvements by 10%. The motion died for lack of a second.

Councilman Johnson moved that the full value on the land be adjusted from \$50 per front-foot to \$40 per front-foot and the Council set the assessed value on the property as follows:

MRS. LEONITA W. WIMBERLY		Assessed Value Fixed by Board	Council Action
1200 Northridge Drive	LAND	\$ 3,320	\$ 2,650
Lot 1, Block A, Delwood Heights	IMPROVEMENTS	<u>9,480</u>	<u>9,480</u>
Parcel No. 2-2315-0401	TOTAL	\$12,800	\$12,130

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

Ayes: Councilmen Johnson, MacCorkle, Price, Mayor LaRue

Noes: None

Absent: Councilmen Atkison, Gage, Janes

HEARINGS DISCUSSED

Councilman Johnson noted that he had to leave to hospitalize his mother and would return for the hearings scheduled for 1:30 P.M. if possible.

ADJOURNMENT

The Council then adjourned.

APPROVED: _____
Mayor

ATTEST: _____
City Clerk