

MINUTES OF THE CITY COUNCIL

CITY OF AUSTIN, TEXAS

Special Meeting

February 8, 1971  
9:30 A.M.

COUNCIL CHAMBERS, CITY HALL

The meeting was called to order with Mayor LaRue presiding.

Roll Call:

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

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:

H.J. MAYTON By George Mayton		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
3800 Block	LAND	\$2,837	\$12,764	\$9,570	\$2,130	No Appeal
Medical	IMPS	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
Parkway						
South 44.67 feet Lot 2, Block 2, H.B. Seiders Parcel No. 2-2102-1103	TOTAL	\$2,837	\$12,764	\$9,570	\$2,130	
3800 Block	LAND	\$2,032	\$11,430	\$8,570	\$1,520	No Appeal
Medical	IMPS	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
Parkway						
Center 40 feet Lot 2, Block 2, H.B. Seiders Parcel No. 2-2102-1104	TOTAL	\$2,032	\$11,430	\$8,570	\$1,520	

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H.J. MAYTON By George Mayton		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
3800 Block Medical Parkway North 8.17 feet of Lot 2 & South 38.83 feet of Lot 3, Block 2, H.B. Seiders Subdd. Parcel No. 2-2102-1105	LAND IMPS TOTAL	\$2,985 <u>0</u> \$2,985	\$13,430 <u>0</u> \$13,430	\$10,070 <u>0</u> \$10,070	\$2,240 <u>0</u> \$2,240	No Appeal
3808-3830 North Lamar Lots 4, 5, and 6, Block 2, H.B. Seiders Subd. Parcel No. 2-2102-1115	LAND IMPS TOTAL	\$52,359 <u>64,319</u> \$116,678	\$105,845 <u>75,404</u> \$181,249	\$ 79,380 <u>56,550</u> \$135,930	\$39,270 <u>48,240</u> \$87,510	No Appeal
3800 North Lamar Lot 1, E. Seiders Subdivision Parcel No. 2-2102-1116	LAND IMPS TOTAL	\$25,634 <u>29,106</u> \$54,740	\$54,804 <u>31,420</u> \$86,224	\$41,100 <u>23,570</u> \$64,670	\$19,230 <u>21,830</u> \$41,060	No Appeal
3807-3809 Medical Parkway Lot 1, Block 2, H.B. Seiders and Lot 2, E. Seiders Parcel No. 2-2102-1117	LAND IMPS TOTAL	\$225,265 <u>97,570</u> \$122,835	\$ 73,625 <u>106,004</u> \$179,629	\$ 55,220 <u>79,500</u> \$134,720	\$18,950 <u>73,180</u> \$92,130	No Appeal

Mr. George Mayton stated that he was seeking advice rather than really appealing. He stated that the assessment on these properties had increased about 35% over the past year. He stated that City taxes alone took about 20% of the gross income from this shopping center. He expressed doubts about following through on re-modeling and improving the property which had been planned. Mr. Jack Klitgaard, Tax Assessor-Collector, discussed the basis for appraisal of these properties. He noted that market values had probably increased more rapidly than at any time in the past. There was discussion concerning the appraised values of other properties in the area. Councilmen Price and Gage expressed the view that the appraisal which averaged out to \$2.45 per square foot was too high for an established shopping center of this nature. There was discussion of sale prices in the area. In response to Mr. Mayton's question, Mr. Klitgaard discussed depreciation schedules for buildings. He noted that for most buildings in 1970 the increased cost of construction materials had outstripped the depreciation allowed.

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Mayor LaRue announced that the hearing would be recessed for a full Council.

RECESSED MEETING

11:00 A.M.

The meeting was re-convened with Mayor LaRue presiding.

Roll Call:

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

At 11:00 A.M. the Council heard the following Tax Appeals:

CHARLEY ANDERSON ESTATE

By Charles G.

Anderson		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
Loop 111	LAND	\$	\$168,355	\$126,270	Signed	\$126,270
30.61 acres	IMPS		<u>0</u>	<u>0</u>		<u>0</u>
Willis Avery and John	TOTAL		\$168,355	\$126,270		\$126,270
Applegate Survey Parcel No. 2-2921-0201						

Mr. Charles Anderson appealed the valuation of about \$5,500 an acre by stating that a corner lot at Cameron Road and Ed Bluestein of a little less than an acre was valued at only \$5,000. He noted that this latter property had recently sold for about 60¢ per square foot. Mr. Klitgaard stated that about 50% of the corner property being compared was hurt by a slope down to a creek. He felt that this same creek hurt a smaller percentage of Mr. Anderson's property. Mr. Klitgaard was unaware of the recent sale to which Mr. Anderson referred, stating that it must have been since the appraisal had been made. Mr. Anderson was unsure that the 60¢ per square foot figure was accurate.

Councilman Price moved that Mr. Klitgaard investigate the corner property discussed to determine if it was under-valued and that the Council sustain the assessed value set by the Board of Equalization on the property in question as follows:

CHARLEY ANDERSON ESTATE By Charles G. Anderson		Assessed Value Fixed by Board	Council Action
Loop 111	LAND	\$126,270	\$126,270
30.61 acres	IMPROVEMENTS	<u>0</u>	<u>0</u>
Willis Avery and John Applegate Survey Parcel No. 2-2921-0201	TOTAL	\$126,270	\$126,270

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

Ayes: Councilmen MacCorkle, Johnson, Price, Mayor LaRue

Noes: None

Absent: Councilmen Atkison, Gage, Janes

JOHN F. NIXON	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
5605 Windward Dr.					
Lot 1-A, LAND	\$ 3,007	\$ 4,810	\$38,610	\$ 2,000	\$ 3,610
Resub. of IMPS	<u>14,450</u>	<u>15,936</u>	<u>11,950</u>	<u>10,000</u>	<u>11,950</u>
Lot 1, Block I, Windsor Park	TOTAL \$17,457	\$20,746	\$15,560	\$12,000	\$15,560
3, Section 3, Lot 21, Block I, Royal Oak Estates, Section 4 Parcel No. 2-2020-0414					

Mr. John Nixon did not believe that the 60% increase in valuation of the land was realistic, because this was not vacant land and it would be an expense to tear down the house to make the property equivalent to vacant land. He questioned the four-year assessment system used; he questioned the fact that his improvements had not depreciated in value. He stated that his tax had increased 161% over the past 10 years. He cited lower valuation of houses across the street and he mentioned noise problems of music and airplanes in the neighborhood. Mr. Klitgaard stated that the same basis of appraisal had been used for this property as for that across the street. He also noted that 15% depreciation had been allowed on the house, but it had not offset the increase in construction costs. He noted that sales in the area were higher than the full value assigned.

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

JOHN F. NIXON	Assessed Value Fixed by Board	Council Action
5605 Windward Dr.		
Lot 1-A, Resub. of LAND	\$ 3,610	\$ 3,610
Lot 1, Block I, Windsor Park IMPROVEMENTS	<u>11,950</u>	<u>11,950</u>
3, Section 3 and Lot 21, Block I, Royal Oak Estates, Sec. 4 Parcel No. 2-2020-0414	TOTAL \$15,560	\$15,560

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

Ayes: Councilmen Johnson, MacCorkle, Price, Mayor LaRue

Noes: None

Absent: Councilmen Atkison, Gage, Janes

## HEARINGS CANCELLED

The Tax Appeals hearings scheduled for 1:30 P.M. were cancelled as Councilmen Atkison, Gage, Janes, and Johnson would be absent.

## APPEALS DENIED

It was noted that the other appellants scheduled to be heard at 9:30 A.M. and 11:00 A.M. were absent.

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

		<u>Assessed Value Fixed by Board</u>	<u>Council Action</u>
<b>MARTIN J. DESTEFANO</b>			
2510 San Gabriel	LAND	\$5,900	\$5,900
South 65 feet Lots 23	IMPROVEMENTS	<u>3,450</u>	<u>3,450</u>
and 24, Block 6, Out-			
lot 54, Division D,			
Harwood Subd.	TOTAL	\$9,350	\$9,350
Parcel No. 2-1400-0905			
3108 Walling Dr.	LAND	\$ 3,710	\$ 3,710
North 64.5 feet av.	IMPROVEMENTS	<u>10,620</u>	<u>10,620</u>
of Lots 13 and 14,			
Speedway Heights			
Parcel No. 2-1505-0207	TOTAL	\$14,330	\$14,330
1409 Braes Ridge Drive	LAND	\$ 2,730	\$ 2,730
Lot 5, Braes Ridge	IMPROVEMENTS	<u>11,810</u>	<u>11,810</u>
Addition Section 1			
Parcel No. 2-2315-1205	TOTAL	\$14,540	\$14,540
<b>FRANK DESTEFANO by Martin J. DeStefano</b>			
Personal Property located	FURNITURE	\$ 1,410	\$ 1,410
at 1915-1917 Barge			

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		<u>Assessed Value Fixed by Board</u>	<u>Council Action</u>
<b>OLTORF APARTMENTS, By Martin J. DeStefano</b>			
Personal Property located at 918 West Oltorf	FURNITURE and FIXTURES	\$7,330	\$7,330
<b>C.K. JAMISON</b>			
5306 Woodrow Lot 22 less East 15 feet Block 13, North Loop Terrace Parcel No. 2-2705-0611	LAND IMPROVEMENTS  TOTAL	\$2,010 <u>3,920</u> \$5,930	\$2,010 <u>3,920</u> \$5,930
5307 Joe Sayers Lot 11, less West 5 feet Block 13, North Loop Terrace Parcel No. 2-2705-0619	LAND IMPROVEMENTS  TOTAL	\$2,020 <u>0</u> \$2,020	\$2,020 <u>0</u> \$2,020
400 Swanee East 23 feet Lot 19 and West 27 feet Lot 20j Block 5, Silverton Heights Parcel No. 2-3111-0115	LAND IMPROVEMENTS  TOTAL	\$1,670 <u>8,310</u> \$9,980	\$1,670 <u>8,310</u> \$9,980
404 Swanee East 50 feet Lot 18, Block 5, Silverton Heights Parcel No. 2-3111-0117	LAND IMPROVEMENTS  TOTAL	\$ 1,670 <u>10,990</u> \$12,660	\$ 1,670 <u>10,990</u> \$12,660
7107 Guadalupe Lot 4, Block 5, Silverton Heights Parcel No. 2-3111-0132	LAND IMPROVEMENTS  TOTAL	\$ 2,570 <u>99,640</u> \$12,210	\$ 2,570 <u>9,640</u> \$12,210
505 Kenniston Dr. Lot 20 less North 5 feet Block 7, Silverton Heights Parcel No. 2-3111-0401	LAND IMPROVEMENTS  TOTAL	\$ 2,330 <u>27,560</u> \$29,890	\$ 2,330 <u>27,560</u> \$29,890
107 East 47th Street Lot 2, C.K. Jamison Subdivisión Parcel No. 2-2207-0917	LAND IMPROVEMENTS  TOTAL	\$1,090 <u>8,570</u> \$9,660	\$1,090 <u>8,570</u> \$9,660

		Assessed Value Fixed by Board	Council Action
<b>C.K. JAMISON</b>			
4610 Avenue F	LAND	\$2,330	\$2,330
Lot 1, C.K. Jamison Subdivision	IMPROVEMENTS	<u>2,150</u>	<u>2,150</u>
Parcel No. 2-2207-0918	TOTAL	\$4,480	\$4,480
<b>ED JANSEN</b>			
608 Crestland Dr.	LAND	\$2,160	\$2,160
Lot 15-A, Block C, Northway Crest Section 2, Resubdivision of Portions of Blocks C, G, and H	IMPROVEMENTS	<u>5,830</u>	<u>5,830</u>
Parcel No. 2-3310-0626	TOTAL	\$7,990	\$7,990
<b>JAMES F. JAPHET</b>			
212 West 51st Street	LAND	\$1,690	\$1,690
Lot 5, Koenig Place Annex	IMPROVEMENTS	<u>9,240</u>	<u>9,240</u>
Parcel No. 2-2308-0247	TOTAL	\$10,930	\$10,930
210 West 51st Street	LAND	\$ 1,670	\$ 1,670
Lot 6, Koenig Place Annex	IMPROVEMENTS	<u>9,110</u>	<u>9,110</u>
Parcel No. 2-2308-0259	TOTAL	\$10,780	\$10,780
<b>ESTELLE MC DONALD LOVE</b>			
301 Brentwood	LAND	\$ 1,900	\$ 1,900
North 101.48 feet	IMPROVEMENTS	<u>3,500</u>	<u>3,500</u>
Lot 9, Block K, Plaza Place	TOTAL	\$55,400	\$ 5,400
Parcel No. 2-2911-0609			
<b>LOUIS W. LEE</b>			
5705 Delwood Drive	LAND	\$ 2,710	\$ 2,710
Lot 41, Block C, Delwood 4 East Section 3	IMPROVEMENTS	<u>10,350</u>	<u>10,350</u>
Parcel No. 2-2217-1035	TOTAL	\$13,060	\$13,060
<b>DR. HORACE O. POOLE</b>			
4526 Burnet Road	LAND	\$ 9,020	\$ 9,020
Lot 10, Block 24 Melrose Terrace	IMPROVEMENTS	<u>8,430</u>	<u>8,430</u>
Parcel No. 2-2502-1201	TOTAL	\$17,450	\$17,450

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

ADJOURNMENT

The Council then adjourned.

APPROVED: \_\_\_\_\_  
Mayor

ATTEST: \_\_\_\_\_  
City Clerk