#### MINUTES OF THE CITY COUNCIL

CITY OF AUSTIN, TEXAS

Special Meeting

January 28, 1977 4:00 P.M.

Council Chambers
301 West Second Street

The meeting was called to order with Mayor Pro Tem Snell presiding.
Roll Call:

Present: Mayor Pro Tem Snell, Councilmembers Hofmann, Lebermann,

Linn, Trevino

Absent: Mayor Friedman, Councilmember Himmelblau

Mayor Pro Tem Snell stated that this was a called Special Meeting of the City Council for the purpose of hearing tax appeals. The Council then publicly heard the following tax appeals:

Property	1975	1976	1976	1976	1976
	Appraised	Appraised	Rendered	Assessed	Value by
	Value	Value	Value	Value	Board of Equalization
	100%	100%	75%	75%	75%
Land	\$ 3,209	\$ 4,011	\$ 2,410	\$ 3,010	\$ 3,010
Imps.	21,328	27,962	16,000	20,970	20,970
Total	\$24,537	\$31,973	\$18,410	\$23,980	\$23,980

Ownership and Description

DON EPPERSON

Parcel No. 2-2122-0313 Lot 14, Cherrylawn Section 2

Address of Property: 3007 Cedarlawn Circle

Mr. Epperson appeared before the Council and stated that he paid \$22,000 for his home in northeast Austin. The assessed value of his property had increased 31% for 1976. He cited a study by the Intercultural Development Research Association which indicated that homes in the northeast area of the

City were being valued at about 85% of market value versus about 66% for older homes in West Austin and the University of Texas area. Houses were not selling in his area. He felt that the assessment on his property was too high.

Mr. Klitgaard stated that every effort was made to follow the most current information in the marketplace to determine what property in the area was selling for. Since 1964, property in the area had increased in value by nearly 100%.

Mr. Klitgaard stated that the Tax Department was not ready to accept the study which Mr. Epperson had referred to due to the limited amount of data in the study. He felt that at least 3,000 sales should be considered and not less than 500 in any given area of the City before a reasonable measure of the average level of assessment could be made. He agreed that houses were not moving in the area, but stated that of the ones which had sold, he had not seen any of them sell for less than the value placed on the Epperson property.

## Council Action

Councilmember Linn moved that the Council uphold the recommendation of the Board of Equalization as follows:

Ownership and Description	Property	1976 Value by Board of Equalization 75%	Council Action
DON EPPERSON	Land Imps.	\$ 3,010 20,970	\$ 3,010 20,970
	Total	\$23,980	\$23,980

Parcel No. 2-2122-0313 Lot 14, Cherrylawn Section 2

Address of Property: 3007 Cedarlawn Circle

The motion, seconded by Councilmember Lebermann, carried by the following vote:

Ayes: Mayor Pro Tem Snell, Councilmembers Hofmann, Lebermann,

Linn Noes: None

Abstain: Councilmember Trevino

Absent: Mayor Friedman, Councilmember Himmelblau

The Council then heard the following tax appeal:

1976 : £16

1976 3- 4

Property	1975	1976	1976	1976	1976
	Appraised	Appraised	Rendered	Assessed	Value by
	Value	Value	Value	Value	Board of Equalization
	100%	100%	75%	75%	75%
Land	\$ 4,689	\$ 5,211	\$ 3,520	\$ 3,910	\$ 3,130
Imps.	36,105	49,118	27,080	36,840	36,840
Total	\$40,794	\$54,329	\$30,600	\$40,750	\$39,970

Ownership and Description

AUBREY RONALD CARTLIDGE

Parcel No. 3-0506-0105 Lot 2, Block B Colorado Hills Estates Section 2

Address of Property: 1802 Woodland Avenue

Mr. Cartlidge showed a series of slides and photographs to the Council to describe his property and the surrounding area. An earth slip to the rear of his property had caused damage to his fence and adjoining property. A consulting engineering firm's investigation of the problem stated that further damage would result.

Mr. Cartlidge stated that his 1976 tax valuation had increased about \$15,000 or 30%. After appealing to the Board of Equalization, the Board had decreased the valuation on the land by \$7890 but did not decrease the value on the improvements, even though it had been shown to the Board that there was damage to the fence.

Since the Board of Equalization meeting, Mr. Cartlidge stated that he had spent almost \$1,000 to determine the damage to the property. It would cost almost \$1,000 to repair the fence and bring in top soil, which would be only a cosmetic job. Based on an engineering report prepared by Snowden and Meyer, it would cost \$14,000 to repair the damage properly.

Mr. Cartlidge also had hired the American Real Estate Corporation to appraise his property. That appraisal was within \$200 of the Tax Department appraisal before the earth slip. The appraisers indicated that the earth slip had caused \$6,000 worth of damage. Mr. Cartlidge felt that the damage was somewhere between the \$6,000 real estate appraisal and the \$14,000 cost to reconstruct the wall with a proper retaining wall. DHe asked that the Council consider a damage decrease of \$7,000 to his property (\$3,130 land, and \$32,420 improvements).

Mr. Klitgaard stated the Board of Equalization had asked the Tax Department to reinspect the property after Mr. Cartlidge had appealed. The Tax Department had recommended an adjustment to the land value of \$1,050, with no adjustments on the improvements since the damage to the fence had been considered in the land value adjustment. Regarding the \$14,000 cost to build a retaining wall, Mr. Klitgaard was under the impression that most of the wall was not on Mr. Cartlidge's property. He had not seen the new information which Mr. Cartlidge had submitted.

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#### Motion

Councilmember Lebermann moved that the Council defer action on the Cartlidge appeal until the Council and Mr. Klitgaard could review the new information submitted by Mr. Cartlidge. The motion, seconded by Councilmember Linn, carried by the following vote:

Ayes: Mayor Pro Tem Snell, Councilmembers Hofmann, Lebermann,

Linn, Trevino

Noes: None

Absent: Councilmember Himmelblau, Mayor Friedman

The Council then heard the following tax appeal:

Property	1975	1976	1976	1976	1976
	Appraised	Appraised	Rendered	Assessed	Value by
	Value	Value	Value	Value	Board of Equalization
	100%	100%	75%	75%	75%
Land	\$98,125	\$117,750	\$73,590	\$88,310	\$88,310
Imps.	0	0	0	0	<u>0</u>
Total	\$98,125	\$117,750	\$73,590	\$88,310	\$88,310

Ownership and Description:

WILLIAM R. BRIGHT

Parcel No. 4-2300-0101 39.25 Acres Santiago Del Valle Grant

Address of Property: Nuchols Crossing Road

Mr. Bright stated that his acreage fell under the jurisdiction of the moratorium placed on certain areas by the City. Since he couldnnot sell or subdivide his land, he did not feel that the tax increase was justified. Mr. Klitgaard stated that sales in the area in previous years exceeded the \$3,000 per acre valuation placed on the subject property. The property was virtually surrounded by subdivisions. A percentage increase was not considered in valuing the property. Mr. Bright stated that there had not been any sales in the area recently because of the moratorium.

In response to Councilmember Lebermann's question, Mr. Klitgaard stated that sales as old as five years were used to value property, but that no more than three years was preferred.

### Council Action

Councilmember Linn moved that the Council uphold the recommendation of the Board of Equalization as follows:

Ownership and Description	Property	1976 Value by Board of Equalization 75%	Council Action
WILLIAM R. BRIGHT	Land Imps.	\$88,310 0	\$88,310 0
	Total	\$88,310	\$88,310

Parcel No. 4-2300-0101 39.25 Acres Santiago Del Valle Grant

Address of Property: Nuchols Crossing Road

The motion, seconded by Councilmember Hofmann, carried by the following vote:

Ayes: Councilmembers Hofmann, Lebermann, Linn, Trevino,

Mayor Pro Tem Snell

Noes: None

Absent: Councilmember Himmelblau, Mayor Friedman

The Council then heard the following tax appeal:

Property	1975	1976	1976	1976	1976
	Appraised	Appraised	Rendered	Assessed	Value by
	Value	Value	Value	Value ]	Board of Equalization
	100%	100%	75%	75%	75%
Land	\$ 3,513	\$ 3,903	\$ 2,630	\$ 2,930	\$ 2,930
Imps.	12,394	16,577	4,300	5,430	5,430
Total	\$15,907	\$20,480	\$ 6,930	\$ 8,360	<b>*</b> \$ <b>8,</b> 360

Ownership and Description:

\*Assessed value less \$7,000 homestead exemption.

### J. D. COPELAND

Parcel No. 1-1802-0912 N 5 ft. of Lot 11, all of Lot 12 plus E 33 x 63 ft. av. of Lot 5 and 6, Block 4, Brykerwoods F

Address of Property: 3006 Beverly Road

Mr. Copeland stated that his home was built in 1941 and was in need of many repairs. He stated that his valuation had increased 58% in 1976 over 1975. He asked the Council for some relief on his taxes. Mr. Klitgaard stated that there was not a 58% increase on Mr. Copeland's property. The actual percentage increase was 28.7%, which was well within the range of increase throughout the community. He cited sales in the area which were comparable to the subject property.

## Council Action

Councilmember Hofmann moved that the Council uphold the recommendation of the Board of Equalization as follows:

Ownership and Description	Property	1976 Value by Board of Equalization 75%	Council Action
J. D. COPELAND	Land Imps	\$2,930 5,430	\$2,930 5,430
	Total	<del>8</del> \$8,360	<b>*</b> \$8,360

\*Assessed value less \$7,000 homestead exemption

Parcel No. 1-1802-0912 N 5 ft. of Lot 11, all of Lot 12 plus E 33 x 63 ft. av. of Lot 5 and 6, Block 4, Brykerwoods F

Address of property: 3006 Beverly Road

The motion, seconded by Councilmember Trevino, carried by the following vote:

Ayes: Councilmembers Hofmann, Lebermann, Linn, Trevino, Mayor

Pro Tem Snell

Noes: None

Absent: Councilmember Himmelblau, Mayor Friedman

The Council then heard the following tax appeals:

Property	1975	1976	1976	1976	1976
	Appraised	Appraised	Rendered	Assessed	Value by
	Value	Value	Value	Value	Board of Equalization
	100%	100%	75%	75%	75%
Land	\$294,298	\$379,947	Did Not	\$284,960	\$284,960
Imps.	428,736	491,410	Render	368,560	368,560
Total	\$723,034	\$871,357		\$653,520	\$653,520

Ownership and Description:

HOLIDAY INN OF AMERICA-Austin North By Bill Gilbreth (1st of 2 properties)

Parcel No. 2-2915-0135 7.86 Acres James P. Wallace Survey

Address of Property: 6901 Interregional

Property	1975	1976	1976	1976	1976
	Appraised	Appraised	Rendered	Assessed	Value by
	Value	Value	Value	Value	Board of Equalization
	100%	100%	75%	75%	75%
Land	\$ 81,918	\$ 81,918	Did Not	\$ 61,440	\$ 61,440
Imps.	1,429,875	1,444,459	Render	1,083,340	1,083,340
Total	\$1,511,793	\$1,526,377		\$1,144,780	\$1,144,780

Ownership and Description:

MAURICE D. HALL By Bill Gilbreth (2nd Property)

Parcel No. 2-0104-0420 54612 Square Feet of Block F, Outlots 54-55, and 71, Div. O, Lambies Resubdivision of Voss

Address of Property: 20 IH 35 North

Mr. Bill Gilbreth, Property Tax Manager, Holiday Inn, first discussed Holiday Inn North. He stated that the value of the land as appraised by the Tax Department was reasonable and fairly well in line with sales in the area. Replacement cost new also was in line with the Assessor's values. However, he

did not agree with the 60-year life placed on the property by the Tax Department. The decision had been made to close Holiday Inn North as of today due to various physical problems. He stated that the 60-year life was unrealistic and proposed that 75% to 80% depreciation be placed on the building.

Mr. Gilbreth next discussed Holiday Inn South. He again agreed with the land valuation which was leased and replacement cost new. He did not agree with the 80-year life placed on the building. The building was 10 years old and was very functional and useful; however, the condition of the building when it was 20 years old was unknown. For a functional life on the hotel, he proposed using replacement cost new as proposed by the Assessor with a realistic depreciation to include physical, functional and economic obsolescence.

Mr. Gilbreth stated that it was his understanding when he appeared before the Board of Equalization that the Assessor was to look at the 60-year and 80-year functional lives of the two properties and have it reconsidered by the Board of Equalization. Due to the promptness with which he received a letter from the Board of Equalization suspaining the Tax Department's valuations, Mr. Gilbreth felt that Mr. Klitgaard had not had time to look at the problem or to go back to the Board of Equalization.

Mr. Klitgaard stated Mr. Gilbreth had been left with the wrong impression before the Board of Equalization. He had never been prohibited from re-examining any property and could present to the Board whatever testimony he chose.

Mr. Klitgaard had some questions regarding existing depreciation schedules. However, it did not mean that values were wrong, but there were problems with using depreciation tables developed for the economy of the 1960's and applying them to today's economy. A comprehensive study would be undertaken to determine the new schedules but they would not be ready until the 1978 tax roll was prepared. Mr. Klitgaard stated that regarding Holiday Inn North, the installation still had value and could suit the needs of the motel industry as a whole. Unit cost of that motel was \$11 per square foot versus \$18 per square foot for Holiday Inn South. He felt that Holiday Inn North had more than salvage value.

Regarding the 80-year life expectancy of Holiday Inn South, Mr. Klitgaard stated that he did not know if the life expectancy was too long for that type of property. However with a life expectancy of less than 80 years, most of downtown Austin would have been eroded from the tax rolls.

### Council Action

Councilmember Linn moved that the Council uphold the recommendation of the Board of Equalization as follows:

Ownership and Description	Property	1976 Value by Board of Equalization 75%	Council Action
HOLIDAY INN OF AMERICA - Austin North	Land Imps.	\$284,960 368,560	\$284,960 368,560
By Bill Gilbreth (lst of 2 properties)	Total	\$653,520	\$653,520

Parcel No. 2-2915-0135 7.86 Acres James P. Wallace Survey

Address of Property: 6901 Interregional

The motion, seconded by Councilmember Hofmann, carried by the following vote:

Ayes: Councilmembers Lebermann, Linn, Trevino, Mayor Pro

Tem Snell, Councilmember Hofmann

Noes: None

Absent: Mayor Friedman, Councilmember Himmelblau

Councilmember Linn moved that the Council uphold the recommendation of the Board of Equalization as follows:

Ownership and Description	Property	19 <b>6</b> 6 Value by B <b>ea</b> rd of Equalization 75%	Council Action
MAURICE D. HALL By Bill Gilbreth	Land Imps.	\$ 61,440 1,083,340	\$ 61,440 1,083,340
(2nd Property)	Total	\$1,144,780	\$1,144,780

Parcel No. 2-0104-0420 54612 Square Feet of Block F, Outlots 54-55, and 71, Div. O, Lambies Resubdivision of Voss

Address of Property: 20 IH 35 North

The motion, seconded by Councilmember Trevino, carried by the following vote:

Ayes: Councilmembers Linn, Trevino, Mayor Pro Tem Snell,

Councilmembers Hofmann, Lebermann

Noes: None

Absent: Mayor Friedman, Councilmember Himmelblau

The following tax appeals were heard by the Council on January 13, 1977, and were on today's agenda for Council action:

Property	1975 Appraised Value 100%	1976 Appraised Value 100%	1976 Rendered Value 75%	1976 Assessed Value 75%	1976 Value by Board of Equalization 75%	
Land Imps.	\$125,983 0	\$161,978 0	Did Not Render	\$121,480 0	None	
Total	\$125,983	\$161,978		\$121,480		

Ownership and Description:

AUSTIN LAND INVESTMENT, LTD. By William Montandon (1st of 5 properties)

Parcel No. 8-2-1831-0601 71.99 Acres James Burleson Survey 19'

Address of Property: Vacant

Land	\$289,765	\$372,555	Did Not ]	\$279,420	None
Imps.	0	0	Ränder	0	
Total	\$289,765	\$372,555		\$279,420	

Ownership and Description:

AUSTIN LAND INVESTMENT, LTD. By William Montandon (2nd Property)

Parcel No. 8-2-1831-0602 165.58 Acres James Burleson Survey 19

Address of Property: Vacant

Land	\$36,225	\$43,470	Did Not	\$32,600	None
Imps.	0	0	Render	0	
Total	\$36,225	\$43,470		\$32,600	

(continued)

(contined)

Ownership and Description:

WILLIAM MONTANDON, ET AL By William Montandon (5th Property)

Parcel No. 2-1831-0203 14.49 Acres James Burleson Survey 19

Address of Property: Vacant

In response to Councilmember-Hofmann's question, Mr. Michael Mulcahey, Assistant City Attorney, Tex Department, stated that it was unnecessary for an individual to appeal first to the Board of Equalization before appealing to the City Council.

## Council Action

Councilmember Linn moved that the Council uphold the recommendations of the Tax Department on the following properties:

Ownership and Description	Property	1976 Assessed Value 75%	Council Action
AUSTIN LAND INVESTMENT LTD; By William Montandon (1st of 5 properties)	Land Imps. Total	\$121,480 0 \$121,480	\$107,990 0 \$107,990
Parcel No. 8-2-1831-0601 71.99 Acres James Burleson Survey 19		No appeal was made to the Board Equalization on this property.	i of
Address of Property: Vacant			
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AUSTIN LAND INVESTMENT LTD. By William Montandon (2nd Property)	Land Imps. Total	\$279,420 0 \$279,420	\$248,370 0 \$248,370
Parcel No. 8-2-1831-0602 165.58 Acres James Burleson Survey 19		No appeal was made to the Board Equalization on this property.	i of
Address of Property:			

			···· · · ·
Ownership and		1976 Assessed Value	Council
Description	Property	75%	Action
WILLIAM MONTANDON,	Land	\$57,380	\$57,380
ET AL By William Montandon	Imps.	<u> </u>	
(3rd Property)	Total	<b>*</b> \$57 <b>,</b> 380	<b>*</b> \$57 <b>,</b> 380
Parcel No. 2-1831-0201 40 Acres James Burleson Survey 19		*Assessed Value less \$3 Exemption	,000 Veteran's
		No appeal was made to	
Address of Property: Vacant		Equalization on this p	roperty.
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WILLIAM MONTANDON,	Land	\$36,720	\$36,720
ET AL	Imps.	8.350	8,350
By William Montandon (4th Property)	Total	\$45,070	\$45,070
(4th; Floberty)	TOCAT	\$45,070	Q42,070
Parcel No. 2-1831-0202 16.32 Acres James Burleson Survey 19		No appeal was made to t Equalization on this pr	
Address of Property: Route 1, Box 128			
		<u> </u>	
WILLIAM MONTANDON,	Land	\$32,600	\$32,600
ET AL	IMps.	0	0
By William Montandon (5th Property)	Total	\$32,600	\$32,600
Parcel No. 2-1831-0203 14.49 Acres James Burleson Survey 19		No appeal was made to t Equalization on this pr	
Address of Property:			

Address of Property: Vacant

The motion, seconded by Councilmember Hofmann, carried by the following vote:

Ayes: Mayor Pro Tem Snell, Councilmembers Hofmann, Lebermann,

Linn

Noes: None

Abstain: Councilmember Trevino

Absent: Mayor Friedman, Councilmember Himmelblau

Mr. Klitgaard stated that the Council had heard the following tax appeals, but no action had been taken. The appellant did not appear to be heard as scheduled on December 22, 1976.

Property	1975	1976	1976	1976	1976
	Appraised	Appraised	Rendered	Assessed	Value by
	Value	Value	Value	Value	Board of Equalization
	100%	100%	75%	75%	75%
Land	\$84,664	\$105,830	\$63,500	\$79,370	\$79,370
Imps	0	0	0	0	0
Total	\$84,664	\$105,830	\$63,500	\$79,370	\$79,370

Ownership and Description:

JOHN F. LANIER, JR. & ROBERT J. HUDSPETH
By Fleur Christensen
(1st of 5 properties)

Parcel No. 9-2-6001-0904 42.332 Acres William Bell Survey

Address of Property: Vacant

Land	\$111,958	\$127,952	\$83,970	\$ 95,960	\$ 95,960
Imps.	6,667	8,901	5,000	<u>6,670</u>	6,670
Total	\$118,625	\$136,853	\$88,970	\$102,630	\$102,630

JOHN F. LANIER, JR. TRUSTEE By Fleur Christensen (2nd Property)

Parcel No. 9-2-0423-0328 31.988 Acres James Burleson Survey

Address of Property\ Vacant

		CITY OF AUSTIN, TEXAS			January 28, 1977 /	
Property	1975 Appraised Value 100%	1976 Appraised Value 100%	1976 Rendered Value 75%	1976 Assessed Value 75%	1976 Value by Board of Equalization 75%	
Land Imps.	\$68,950 1,185	\$68,950 1,546	\$51,710 890	\$51,710 1,160	\$51,710 1,160	
Total	\$70,135	\$70,496	\$52,600	\$52,870	\$52,870	
Ownership	and Descrip	tion:				
TRUSTEE	ANIER, JR. Christensen erty)					
19.7 Acre	o. 9-2-0423-0 es :leson Survey					
Address of	of Property: od Drive					
Land Imps.	\$59,670 200	\$69,615 200	\$44,750 150	\$52,210 150	\$52,210 150	
Total	\$59,870	\$69,815	\$44,900	\$52,360	\$52,360	
Ownership	and Descrip	tion:				
TRUSTEE	ANIER, JR., Christensen erty)					
19.89 Acr	. 9-2-0423-0 es leson Survey					
Address o	of Property:					

\$15,155 0

\$12,990 \$15,155 \$9,740

\$12,990 0

Land Imps.

Total

(continued)

\$9,740 0

\$11,370 0

\$11,370 \_\_\_\_0

\$11,370 \$11,370

(continued)

Ownership and Description:

JOHN F. LANIER, JR., TRUSTEE By Fleur Christensen (5th Property)

Parcel No. 9-2-0423-0313 4.33 Acres James Burleson Survey

Address of Property: Vacant

## Council Action

Councilmember Lebermann moved that the Council uphold the recommendations of the Board of Equalization as follows:

Ownership		1976 Value by	Council
and Description	Property	Board of Equalization 75%	Action
JOHN F. LANIER, JR. &	Land	\$79,370	\$79 <b>,</b> 370
ROBERT J. HUDSPETH	Imps.	0	0
By Fleur Christensen	•		
(lst of 5 properties)	Total	\$79,370	\$79,370
Parcal No. 9-2-6001-000	۸۸		j

Parcel No. 9-2-6001-0904 42.332 Acres William Bell Survey

Address of Property: Vacant

Ownership and Description	Property	1976 Value by Board of Equalization 75%	Council Action
JOHN F. LANIER, JR.,	Land	\$ 95,960	\$ 95,960
TRUSTEE By Fleur Christensen	Imps.	6,670	6,670
(2nd Property)	Total	\$102,630	\$102,630

Parcel No. 9-2-0423-0328 31.988 Acres James Burleson Survey

Address of Property: Vacant

	CITY C	OF AUSTIN, TEXAS January	28, 1977 <i>14</i>
Ownership and Description	Property	1976 Value by Board of Equalization 75%	Council Action
JOHN F. LANIER, JR. TRUSTEE	Land Imps.	\$51,710 1,160	\$51,710 1,160
By Fleur Christensen (3rd Property)	Total	\$52,870	\$ <b>52,8</b> 70
Parcel No. 9-2-0423-0314 19.7 Acres James Burleson Survey Address of Property: Canyonwood Drive			
JOHN F. LANIER, JR., TRUSTEE By Fleur Christensen	Land Imps.	\$52,210 150	\$52,210 150
(4th Property)	Total	\$52,360	\$42,360
Parcel No. 9-2-0423-0318 19.89 Acres James Burleson Survey			
Address of Property: Canyonwood Road			
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JOHN F. LANIER, JR., TRUSTEE By Fleur Christensen	Land Imps.	\$11,370 <u>0</u>	\$11,370 0
(5th Property)	Total	\$11,370	\$11,370
Democ 1 No. 0-2-0/22-0213			

Parcel No. 9-2-0423-0313 4.33 Acres James Burleson Survey

Address of Property: Vacant

The motion, seconded by Councilmember Linn, carried by the following vote:

Ayes: Mayor Pro Tem Snell, Councilmembers Hofmann, Lebermann,

Linn, Trevino

Noes: None

Absent: Mayor Friedman, Councilmember Himmelblau

## ADJOURNMENT

The Council adjourned at 5:30 p.m.

APPROVED\_

ATTEST: