

MINUTES OF THE CITY COUNCIL

CITY OF AUSTIN, TEXAS

Special Meeting

December 10, 1976
2:30 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 Himmelblau, Hofmann, Lebermann, Linn, Trevino

Absent: Mayor Friedman

Mayor Pro Tem Snell stated that this was a called Special Meeting of the City Council for the purpose of hearing tax appeals from the Board of Equalization.

Mayor Pro Tem Snell stated that the following tax appeals had been WITHDRAWN:

Property	1975 Appraised Value	1976 Appraised Value	1976 Rendered Value	1976 Assessed Value	1976 Value by Board of Equalization
	100%	100%	75%	75%	75%
Land	\$2,446	\$ 2,446	Did Not	\$11,830	\$ 1,830
Imps.	<u>75</u>	<u>23,585</u>	<u>Render</u>	<u>16,190</u>	<u>16,190</u>
Total	\$2,521	\$26,031		*\$18,020	*\$18,020

Ownership
and Description:

*Includes \$1500 Veteran's exemption

JULIA C. BRYAN
By James T. Bryan'

(continued)

(continued)

Parcel No. 2-4114-0648
Lots 8-12, Block A
Quail Creek Phase 2
Section 4, Unit B, Building 25
1.389% Interest in Common
Area Orange Grove

Address of Property:
8915-B Parkfield Drive

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	\$19,192	\$24,054	\$12,000	\$18,040	\$15,690
Imps.	<u>53,083</u>	<u>69,669</u>	<u>40,000</u>	<u>52,250</u>	<u>51,910</u>
Total	\$72,275	\$93,723	\$52,000	\$70,290	\$67,600

Ownership and Description:

PAUL WARD ENGLISH
By Mrs. Patricia English

Parcel No. 1-2904-0301
Lot 10 and Southwest Tri. Lot 11
less Northeast Tri. Lot 10,
Block W
Highland Park West

Address of Property:
4901 Ridge Oak Drive

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	\$ 5,304	\$ 5,967	Did Not	\$ 4,480	\$ 4,480
Imps.	<u>14,537</u>	<u>21,106</u>	Render	<u>8,830</u>	<u>8,830</u>
Total	\$19,841	\$27,073		*\$13,310	*\$13,310

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

(continued)

(continued)

Ownership and Description:

EDWARD TABORSKY

Parcel No. 2-1912-0601
Lot 1, Block L,
Delwood, Section 2

Address of Property:
4503 Parkwood Road

Mayor Pro Tem Snell stated that the following tax appeal would be reset at a later date:

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	\$ 3,513	\$ 3,903	\$ 2,630	\$ 2,930	\$ 2,930
Imps.	<u>12,394</u>	<u>16,577</u>	<u>4,300</u>	<u>5,430</u>	<u>5,430</u>
Total	\$15,907	\$20,480	\$ 6,930	*\$ 8,360	*\$ 8,360

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

Ownership and Description:

J. D. COPELAND

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

Address of Property:
3006 Beverly Road

The Council then publicly heard the following tax appeals:

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	\$ 4,916	\$ 5,463	Did Not	\$ 4,100	\$ 4,100
Imps.	<u>22,062</u>	<u>29,570</u>	Render	<u>22,180</u>	<u>22,180</u>
Total:	\$26,978	\$35,033		\$26,280	\$26,280

Ownership and Description:

ROBERT L. DEAVERS

Parcel No. 2-1722-1407
Lot 7, Block L
Preswyck Hills, Section 4

Address of Property:
5505 Basswood Lane

Mr. Deavers stated that there was a 30% to 35% increase in his property valuation this year. He felt that the increase was inappropriate due to the declining sales in the neighborhood. He thought that the Tax Department had valued his property at the asking price and not at the fair market value. He stated that the asking price of \$38,000 would bring him between \$30,000 and \$32,000 after all costs related to the transaction were paid. In the last 1-1/2 years, there had been three homes sold in his immediate two-block area with an average selling time of 3-1/2 months. On his street there were 12 whites and 11 blacks.

Mr. Jack Klitgaard stated that the property had been updated in value as of January, 1976, on the same basis as all other property within the taxing jurisdiction. He stated that market value was well-defined in the courts and statutory law. It was the net proceeds to the owner. He felt that recent sales in the area were a fairly good indicator of what the market was. Land value on the property was \$50 per front foot, the same as other property in the immediate area.

Mr. Deavers stated that his lot was a pie-shaped lot with barely enough room to enter the driveway in the front and have a stake-out meter on the other side. He agreed with the \$50 per front foot valuation, and asked that the valuation be lowered accordingly.

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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	\$19,250	\$38,500	\$14,440	\$28,880	\$23,100
Imps.	<u>11,882</u>	<u>15,932</u>	<u>3,910</u>	<u>2,450</u>	<u>2,450</u>
Total	\$31,132	\$54,432	\$18,350	*\$31,330	*\$25,550

*Assessed value less \$7000 homestead exemption and
\$2,500 veterans exemption

Ownership and Description

MAY DEAR

By Mrs. Bryan Mapes

Parcel No. 2-1901-0123
70 x 220 George W.
Spear League

Address of Property:
3104 Wabash Avenue
and 1100 West 31 Street

Mrs. Nell Dear Mapes, speaking on behalf of her mother, described the subject property and the immediate neighborhood. In 1972 the Tax Department raised the assessment to \$1.75 per square foot from below \$1.00 per square foot. That year the City Council felt that since the other residential property across the street was valued at about \$100 per front foot, which averaged at about \$1.00 per square foot, that the assessment on the Dear property should be reduced to \$1.25 per square foot. The valuation was reduced to \$1.25 per square foot by the Council. The 1976 appraisal first came out at \$2.50 per square foot, which the Tax Department after re-examination, admitted should have been \$2.00 per square foot. Mrs. Mapes felt that the \$2.00 per square foot was a speculative price and that no on-site appraisal had been made. Mrs. Mapes stated that \$1.25 per square foot was an adequate valuation to place on the property as long as it remained as residential usage. When the usage changed from residential, she would agree to a higher appraisal.

Jack Klitgaard stated that during the hearing before the Board of Equalization, the \$2.50 per square foot error was corrected to \$2.00 per square foot. The lower figure was based on the current market for the area. Activity in the marketplace began in the area during 1970. In 1972 new appraisals were developed based on market activity. After appeals by some of the area owners, valuations were reduced from \$2.00 per square foot to \$1.75 per square foot. Since that time, the property which had been appealed had sold. Mr. Klitgaard cited several sales in the area which were higher than the prior appraisals. Mr. Klitgaard pointed out that the Dear property was the only taxable property on West 31st Street or west of Wabash Avenue. All of the western part of the property was already zoned and put to a higher and better use. At the time sales were taking place in the area, the Tax Department had asked the developers

to define the market area in which they were trying to buy property. The Dear property was included in that area. Property south of 31st Street was not included in the area and for that reason a higher value was placed on property on the north side of the street where the Dear property was located.

In response to Councilmember Hofmann's question, Mr. Klitgaard indicated by means of a map some of the surrounding property values. Mrs. Mapes reiterated that she did not believe a recent on-site appraisal had been made of her mother's property.

At this point, Councilmember Linn entered the Council Chamber.

The following individual did not appear to be heard:

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	\$ 3,375	\$ 3,797	Did Not	\$ 2,850	\$ 2,850
Imps.	<u>22,408</u>	<u>29,570</u>	Render	<u>22,180</u>	<u>22,180</u>
Total	\$25,783	\$33,367		\$25,030	\$25,030

Ownership and Description:

LEE R. McCALL

Parcel No. 2-2525-0913
Lot 20, Block B,
Vintage Hills, Section 4

Address of Property:
3102 Val Drive

The Council next heard the following tax appeal:

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	\$2,366	\$ 2,662	Did Not	\$2,000	\$2,000
Imps.	<u>6,568</u>	<u>9,031</u>	Render	<u>6,770</u>	<u>6,770</u>
Total	\$8,934	\$11,693		\$8,770	\$8,770

Ownership and Description:

WILLIAM SLEGEIR

Parcel No. 2-3407-0210
Lot 10, Block F,
Crestview 5

Address of Property:
1301 Madison Avenue

Mr. Slegeir stated that on January 1, 1976, his house was on the City's substandard list. The house was not available to live in until June 25, 1976. Between January and June, numerous repairs were made. He stated that it was not true that all repairs had been made by March 18, 1976, under a building permit which had been issued previously. As of January 1, 1976, Mr. Slegeir listed the following deficiencies to the property:

1. Bathroom was useless. Toilet was nonfunctional. Lavatory was cracked and had to be replaced, and the bath tub was nonfunctional. He was assessed \$800 for the bathroom.
2. Garage roof was rotted out badly. He was assessed \$1,315 for the garage. He thought the unit value of the garage of \$5.48 per square foot was too high. The garage had a dirt floor.
3. There was no roof over an open porch in the rear which was classified as OC-1. He did not understand the City's definition of porch.
4. The floor furnace was inoperable as of January 1st, and was still inoperable. He was assessed \$116 for the heater.

Mr. Slegeir stated that his major contention was that the Tax Department did not adequately research his property value. He stated that other houses he had researched were selling for more than they were assessed for. He cited one house, located at 1116 Woodland, which was assessed for \$11,477 and sold for \$23,750.

Mr. Klitgaard stated that in evaluating the subject property the Tax Department was aware of the conditions. He stated that cost new was the basis for evaluating improvements to distinguish between those properties having components missing and other properties. A 33% depreciation had been applied to the subject property. It had been his experience that over the years applications of depreciation adjustments had been too fast. He did not understand why Mr. Slegeir chose Woodland as comparable since that address was across town. There were ample comparables in the neighborhood which Mr. Klitgaard quoted. He acknowledged that it was somewhat difficult to appraise the property, but felt that the valuation was reasonable.

In response to Councilmember Linn's question, Mr. Klitgaard stated that the back stoop or landing in question had the lowest grading available. If there had been a porch of any significance, the grading would have been higher. The floor furnace in the house had been depreciated by 33%. In response to Councilmember Trevino's question, Mr. Klitgaard stated that an appraiser had visited the subject property on March 18, 1976 and at that time there was a roof on the garage.

In response to Councilmember Hofmann's question, W. O. Craft, attorney for the Tax Department, stated that the Council was examining property as of January 1, 1976. If evidence presented by Mr. Slegeir showed that no roof existed as of January 1, 1976, but did exist as of March, 1976, then the Council was obligated to retroactively place the value as of January 1, 1976.

Mr. Klitgaard stated that all building permits issued by the City which the Tax Department had not previously worked are visited on or about January 1st. The property was looked at on December 16, 1975 and it was noted by the appraiser that work authorized by the permit was completed. The permit covered repairing and remodeling, but was not specific. Mr. Klitgaard acknowledged that the Tax Department might be in error in placing a 100% complete on Mr. Slegeir's permit.

Mr. Slegeir agreed with the 33% depreciation placed on his house because the house was 25 years old. He maintained that his house had an extraordinary number of repairs outstanding.

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	\$ 3,780	\$ 4,200	\$ 2,840	\$ 3,150	\$ 3,150
Imps.	<u>14,738</u>	<u>19,521</u>	<u>11,050</u>	<u>14,640</u>	<u>14,640</u>
Total	\$18,518	\$23,721	\$13,890	\$17,790	\$17,790

Ownership and Description:

RALPH B. VON STEIN

Parcel No. 4-0010-0511
Lot 9, Block F
Barton Hills, Section 1

Address of Property:
2608 Oak Haven Drive

Mr. Von Stein stated that he agreed in principle with the City's 75% assessed value of \$17,790. During the May, 1975, hailstorm, other houses in his area were damaged but his was not. Since the storm, the house across the street was vacant for about two years before being sold. He felt that the low place in the area hurt sales in the area and that his house was worth only \$20,000.

Mr. Klitgaard stated that the Tax Department was at least partially aware that there was a low place in the neighborhood. During a hard rainstorm some water would collect. Sales generally in the area ran from \$27,000 to \$30,000. He believed that the \$23,721 appraisal on the subject property was a reasonable estimate of its present market value.

Mr. Von Stein stated he felt the City should be responsible for the existing drainage condition. He stated that the sewer pipe was too small, and hoped that the condition would be corrected.

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	\$ 4,569	\$ 5,400	\$ 3,430	\$ 4,050	\$ 4,050
Imps.	<u>20,687</u>	<u>25,021</u>	<u>15,520</u>	<u>18,770</u>	<u>18,770</u>
Total	\$25,256	\$30,421	\$18,950	\$22,820	\$22,820

Ownership and Description:

PAULINE CAMP
(continued)

(continued)

Parcel No. 1-1709-1104
Lot 3 South 2 feet of
Lot 2 and North 16 feet
of Lot 4, Block E,
Lakeshore Village

Address of Property:
1904 Raleigh

Ms. Camp did not appear to be heard. Mayor Pro Tem Snell stated that Ms. Camp had submitted a letter to stand as her appeal. Copies of the letter were distributed to and read by the Council.

ACTION BY THE COUNCIL

Councilmember Trevino 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
ROBERT L. DEAVERS	Land	\$ 4,100	\$ 4,100
	Imps.	<u>22,180</u>	<u>22,180</u>
	Total	\$26,280	\$26,280

Parcel No. 2-1722-1407
Lot 7, Block L
Preswyck Hills, Section 4

Address of Property:
5505 Basswood Lane

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

- Ayes: Mayor Pro Tem Snell, Councilmembers Himmelblau, Hofmann, Lebermann, Trevino
- Noes: None
- Abstain: Councilmember Linn
- Absent: Mayor Friedman

Councilmember Himmelblau 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
MAY DEAR	Land	\$23,100	\$23,100
By Mrs. Bryan Mapes	Imps.	<u>2,450</u>	<u>2,450</u>
	Total	*\$25,550	*\$25,550

Parcel No. 2-1901-0123 *Assessed value less \$7,000 homestead exemption
70 x 220 George W. and \$2,500 veterans exemption.
Spear League

Address of Property:
3104 Wabash Avenue
and 1100 West 31st Street

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

- Ayes: Mayor Pro Tem Snell, Councilmembers Himmelblau, Hofmann, Lebermann, Linn, Trevino
- Noes: None
- Absent: Mayor Friedman

After discussion among members of the Council and Mr. Klitgaard, it was agreed that the overall evaluation of Mr. Slegeir's property should be reduced by 10%. Councilmember Linn moved that the Council reduce the full value of improvements on the property by 10% and set the assessed value of the property as follows:

Ownership and Description	Property	1976 Value by Board of Equalization 75%	Council Action
WILLIAM SLEGEIR	Land	\$2,000	\$2,000
	Imps.	<u>6,770</u>	<u>5,760</u>
	Total	\$8,770	\$7,760

Parcel No. 2-3407-0210
Lot 10, Block F,
Crestview 5

Address of Property:
1301 Madison Avenue

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

Ayes: Councilmembers Himmelblau, Hofmann, Lebermann, Linn,
 Trevino, Mayor Pro Tem Snell
 Noes: None
 Absent: Mayor Friedman

 Councilmember Trevino 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
RALPH B. VON STEIN	Land	\$ 3,150	\$ 3,150
	Imps.	<u>14,640</u>	<u>14,640</u>
	Total	\$17,790	\$17,790

Parcel No. 4-0010-0511
 Lot 9, Block F
 Barton Hills, Section 1

Address of Property:
 2608 Oak Haven Drive

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

Ayes: Councilmembers Hofmann, Lebermann, Linn, Trevino,
 Mayor Pro Tem Snell, Councilmember Himmelblau
 Noes: None
 Absent: Mayor Friedman

 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
PAULINE CAMP	Land	\$ 4,050	\$ 4,050
	Imps.	<u>18,770</u>	<u>18,770</u>
	Total	\$22,820	\$22,820

(continued)

(continued)

Parcel No. 1-1709-1104
Lot 3 south 2 feet of
Lot 2 and north 16 feet
of Lot 4, Block E,
Lakeshore Village

Address of Property:
1904 Raleigh

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

Ayes: Councilmembers Lebermann, Linn, Trevino, Mayor Pro
Tem Snell, Councilmembers Himmelblau, Hofmann
Noes: None
Absent: Mayor Friedman

Councilmember Lebermann moved that the Council uphold the recommenda-
tion of the Board of Adjustment as follows:

Ownership and Description	Property	1976	Council Action
		Value by Board of Equalization 75%	
LEE R. McCALL	Land	\$ 2,850	\$ 2,850
	Imps.	<u>22,180</u>	<u>22,180</u>
	Total	\$25,030	\$25,030

Parcel No. 2-2525-0193
Lot 20, Block B
Vintage Hills, Section 4

Address of Property:
3102 Val Drive

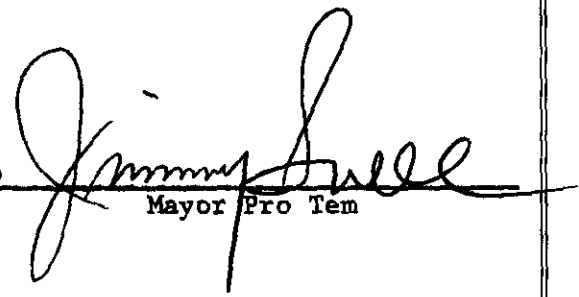
The motion, seconded by Councilmember Linn, carried by the following vote:

Ayes: Councilmembers Linn, Trevino, Mayor Pro Tem Snell,
Councilmembers Himmelblau, Hofmann, Lebermann
Noes: None
Absent: Mayor Friedman

ADJOURNMENT

The Council adjourned at 3:55 p.m.

APPROVED


Mayor Pro Tem

ATTEST:


City Clerk