

MINUTES OF THE CITY COUNCIL

CITY OF AUSTIN, TEXAS

Special Meeting

December 17, 1976
2:30 P.M.Council Chambers
301 West Second Street

The meeting was called to order with Mayor Friedman presiding.

Roll Call:

Present: Mayor Friedman, Mayor Pro Tem Snell, Councilmembers Hofmann, Linn, Trevino

Absent: Councilmembers Himmelblau, Lebermann

Mayor Friedman 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Mayor Friedman stated that the following tax appeals had been WITHDRAWN:

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	\$ 18,350	\$ 23,213	\$13,760	\$ 17,410	\$ 17,410
Imps.	<u>90,580</u>	<u>126,358</u>	<u>67,940</u>	<u>94,770</u>	<u>92,440</u>
Total	\$108,930	\$149,571	\$81,700	\$112,180	\$109,850

Ownership and Description:

J. G. TAYLOR

Parcel No. 1-2606-0702
Lot 11 A, J. G. Taylor
Subdivision

Address of Property:
3421 Monte Vista

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	\$ 2,707	\$ 3,008	Did Not	\$ 2,260	\$ 2,260
Imps.	<u>18,800</u>	<u>23,475</u>	Render	<u>17,610</u>	<u>17,610</u>
Total	\$21,507	\$26,483		\$19,870	\$19,870

Ownership and Description:

RICHARD A. E. WHITE
(1st of 2 properties)

Parcel No. 3-0203-0520
Lot 6 A, Resub. of Lots
4-6 and part of Lot 7
Block 31, Travis Heights

Address of Property:
1513 Travis Heights Boulevard

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	\$ 4,352	\$ 4,352	Did Not	\$ 3,260	\$ 3,260
Imps.	<u>21,595</u>	<u>31,514</u>	Render	<u>23,640</u>	<u>23,640</u>
Total	\$25,947	\$35,866		\$26,900	\$26,900

Ownership and Description:

RICHARD A. E. WHITE
(2nd Property)

Parcel No. 4-0915-0416
Lot 6, Block M.
Western Trails, Section 8

Address of Property:
4909 Tomahawk Trail

The Council then publicly 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	\$ 4,644	\$ 5,160	\$ 3,480	\$ 3,870	\$ 3,870
Imps.	<u>16,788</u>	<u>22,250</u>	<u>12,590</u>	<u>16,690</u>	<u>16,690</u>
Total	\$21,432	\$27,410	\$16,070	\$20,560	\$20,560

Ownership and Description:

WILLIAM DAVID GREGG

Parcel No. 4-0010-0208
Lot 15, Block D,
Barton Hills, Section 1

Address of Property:
2900 Oak Haven Drive

Mr. Gregg distributed to the Council some statistical information relating to the City budget and the assessment increase on his property during the past several years. He pointed out that there had been a 90% increase since 1970. He then reviewed portions of the other data which he had distributed to the Council. Mr. Gregg suggested that fiscal excesses within the City's operations were being corrected by excessive valuations on property.

Mayor Friedman stated that the City of Austin was well under the national average on total expenditures and had one of the highest bond ratings in the country. He further pointed out that \$85 million of the total budget figure of \$218 million represented a fuel cost adjustment which was mandated by the Texas Railroad Commission. Per capita spending in Austin had been reduced by the present Council during the last two years.

Mr. Gregg stated that he felt the assessment on his property was excessive. He did not believe that continuing to increase assessments on property at such a high rate was a long term solution to budgeting and spending. He indicated his intention to appear at future budget hearings. Mayor Friedman invited Mr. Gregg to participate in public hearings on the budget. He assured Mr. Gregg that no preconceived notion of what percentage to increase tax appraisals to fund the budget was developed.

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 DAVID GREGG	Land	\$ 3,870	\$ 3,870
	Imps.	<u>16,690</u>	<u>16,690</u>
	Total	\$20,560	\$20,560

Parcel No. 4-0010-0208

Barton Hills, Section 1
Lot 15, Block D,
Address of Property:
2900 Oak Haven Drive

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

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

Mr. Terral R. Smith, representing Rodney D. and Geneva Larson, requested that the following tax appeals be WITHDRAWN:

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	\$ 7,966	\$ 9,104	Did Not	\$ 6,830	\$ 6,830
Imps.	<u>27,533</u>	<u>31,465</u>	Render	<u>23,600</u>	<u>23,600</u>
Total	\$35,499	\$40,569		\$30,430	\$30,430

Ownership and Description:

RODNEY D. LARSON
By: Terral R. Smith
(2nd Property)

Parcel No. 9-4-0830-0103
1.138 Acres
Thomas Anderson Survey 17

Address of Property:
Highway 290 West

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	\$27,251	\$27,251	\$20,000	\$20,440	\$20,440
Imps.	<u>41,588</u>	<u>51,349</u>	<u>25,000</u>	<u>38,510</u>	<u>38,510</u>
Total	\$68,839	\$78,600	\$45,000	\$58,950	\$58,950

Ownership and Description:

RODNEY D. LARSON
By Terral R. Smith
(4th property)

Parcel No. 4-0310-0404
Lots 117 and 118
West Park Addition

Address of Property:
3300 South Lamar

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	\$7,585	\$9,653	\$4,200	\$7,240	\$7,240
Imps.	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total	\$7,585	\$9,653	\$4,200	\$7,240	\$7,240

Ownership and Description:

RODNEY LARSON
By Terral R. Smith
(5th property)

Parcel No. 9-4-0757-0464
6.895 Acres
Wm. Schnautz Survey 601

Address of Property:
Acreage in Oak Hill

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	\$ 3,922	\$ 4,991	Did Not	\$ 3,740	\$ 3,740
Imps.	<u>64,325</u>	<u>86,215</u>	Render	<u>64,660</u>	<u>64,660</u>
Total	\$68,247	\$91,206		\$68,400	\$68,400

Ownership and Description:

RODNEY LARSON
By Terral R. Smith
(6th property)

Parcel No. 9-4-0757-0417
3.565 Acres
William Schnautz Survey 601

Address of Property:
Oak Hill

The Council then 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	\$ 21,120	\$ 22,880	\$ 14,000	\$ 17,160	\$ 17,160
Imps.	<u>153,530</u>	<u>216,712</u>	<u>105,000</u>	<u>162,530</u>	<u>162,530</u>
Total	\$174,650	\$239,592	\$119,000	\$179,690	\$179,690

Ownership and Description:

LARSON EQUIPMENT COMPANY
By Terral R. Smith
(7th property)

Parcel No. 9-4-0630-0130
Lot 3
Oak Park Subdivision
Section 4

Address of Property:
Highway 290 West

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	\$50,670	\$60,804	\$38,000	\$45,600	\$45,600
Imps.	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total	\$50,670	\$60,804	\$38,000	\$45,600	\$45,600

Ownership and Description:

RODNEY D. LARSON AND
GENEVA LARSON
By Terral R. Smith
(3rd property)

Parcel No. 9-4-0757-0418
50.67 Acres
Geo. Heissner Survey 528

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	\$ -0-	\$13,152	Did Not	\$9,860	\$9,860
Imps.	<u>-0-</u>	<u>0</u>		<u>0</u>	<u>0</u>
Total	\$ -0-	\$13,152		\$9,860	\$9,860

Ownership and Description:

RODNEY D. LARSON AND
GENEVA LARSON
By Terral R. Smith
(1st of 7 properties)

Parcel No. 9-4-0858-0504
10.96 Acres Geo. Heissner
#528 and J. Brandt #77
Surveys

Address of Property:
Acreage in Oakhill

Discussion and Action

Mr. Smith stated that his client had requested that the Council evaluate Lot 3, Oak Park Subdivision, Section 4 (Oak Hill Shopping Center) on the basis of income received from the property. There were a number of vacancies in the Center.

Mr. Klitgaard stated that limited income information had been presented by the property owner, so that it might be considered in the valuation process. In this instance, he did not believe that the property had experienced a significant period of reduced earnings which would effect its selling price. Over a 25 to 30-year period, there was a 12.9% return on the appraisal of the property. That figure exceeded the return on other income-producing property in the City, which was being marketed.

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
LARSON EQUIPMENT CO.	Land	\$ 17,160	\$ 17,160
By Terral R. Smith (7th property)	Imps.	<u>162,530</u>	<u>162,530</u>
	Total	\$179,690	\$179,690

Parcel No. 9-4-0630-0130
Lot 3
Oak Park Subdivision
Section 4

Address of Property:
Highway 290 West

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

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

Mr. Smith then presented his appeals for the 50.67 acres and the 10.96 acres respectively. He stated that only the best of the lots in the acreage had been sold, and he felt that the Tax Department had valued the entire acreage based on those sales. Much of the land was rocky and hilly and was not selling. He asked that the valuation remain as it was two years ago. Mayor Friedman stated that the increase in valuation for the two properties was minor.

Mr. Klitgaard stated that based on activity which had taken place in previous years, the property had been updated by \$200 per acre. He did not believe that the overall property had been appraised based on sales of the better property. Comparisons had been made with larger, less expensive tracts.

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
RODNEY D. LARSON AND GENEVA LARSON	Land	\$9,860	\$9,860
By Terral R. Smith	Imps.	0	0
(1st of 7 properties)	Total	\$9,860	\$9,860

Parcel No. 9-4-0858-0504
10.96 Acres Geo. Heissner
#528 and J. Brandt #77
Surveys

Address of Property:
Acreage in Oakhill

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

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

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
RODNEY D. LARSON AND GENEVA LARSON	Land	\$45,600	\$45,600
By Terral R. Smith	Imps.	0	0
(3rd property)	Total	\$45,600	\$45,600

Parcel No. 9-4-0757-0418
50.67 Acres
Geo. Heissner Survey 528

Address of Property:
Acreage in Oak Hill

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

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

Motion

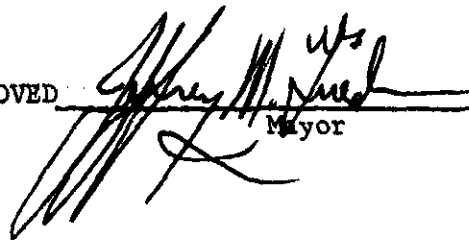
Mayor Pro Tem Snell moved that the Council sustain the values set by the Board of Equalization on all properties on today's agenda which were withdrawn and the Larson properties which were not appealed. The motion, seconded by Councilmember Trevino, carried by the following vote:

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

ADJOURNMENT

The Council adjourned at 3:16 p.m.

APPROVED



Mayor

ATTEST:



City Clerk