

MINUTES OF THE CITY COUNCIL

CITY OF AUSTIN, TEXAS

Special Meeting

November 14, 1961
2:00 P.M.

Council Chamber, City Hall

The meeting was called to order with Mayor Palmer presiding.

Roll call:

Present: Councilmen Perry, Shanks, White, Mayor Palmer
Absent: Councilman Armstrong

Present also: James Wilson, Assistant City Manager; Doren R. Eskew, City Attorney; T. B. Marshall, Tax Assessor and Collector; Members of the Board of Equalization.

The Mayor announced this meeting was called for the purpose of hearing tax appeals.

J. W. SCARBROUGH ESTATE, By Mr. Robert J. Hearon, Jr. - 2301 South Congress Avenue - 4.90 Acres of Decker League

| | Full Value by Tax Dept. 1960 | Full Value by Tax Dept. 1961 | Assessed Value by Tax Dept. | Value Rendered By Owner | Assessed Value Fixed By Board |
|-------|------------------------------------|------------------------------------|-----------------------------------|-------------------------------|-------------------------------------|
| Land | \$ 40,841 | \$ 70,169 | \$ 52,630 | Not | \$ 52,630 |
| Imps. | 250 | 250 | 190 | Rendered | 190 |
| Total | \$ 41,091 | \$ 70,419 | \$ 52,820 | | \$ 52,820 |

MR. ROBERT J. HEARON, JR. of the Law Firm of Graves, Dougherty, Gee & Hearon, represented the Estate of J. W. Scarbrough. He introduced Mr. George Meriwether and Mr. Rickey Key. Mr. Hearon stated this property was north of the Twin Oaks Shopping Center. He stated the frontage on Congress Avenue was small and there was no access to the back portion of the tract; that the frontage on Congress was Zoned "C-1" Commercial and the rest of the tract was zoned "A" Residence but the entire tract had been assessed at Congress Avenue values and they did not think this was reasonable; that this was an unimproved tract of land, rising on the back portion and with a depression in the middle. He inquired as to what has made this increase in value as Mr. Key would testify to a decline in

Values in this area. He stated the property had been leased to Mr. Odas Jung for \$250 per month for 5 years. Mr. T. B. Marshall, Tax Assessor, explained the method used in assessing this property and stated a 20% discount had been allowed for it being low. Mr. Hearon stated they had accepted the \$41,000 value placed on this property last year even though they felt that was too high. Mr. Harry Pruett, Chairman of the Board of Equalization, said the Board sustained the value of \$70,419 set by the Tax Department. The Mayor stated the Council would like to go look at the property before rendering a decision.

CAPITAL PLAZA CENTER - Mr. T. W. Beranson, By Mr. Robert C. Sneed and Mr. Thomas G. Gee - Cameron Road - 38.69 Acres, Duval Heights and 2.72 Acres, J. P. Wallace Survey

| | <u>Full Value by Tax Dept. 1960</u> | <u>Full Value by Tax Dept. 1961</u> | <u>Assessed Value by Tax Dept.</u> | <u>Value Rendered by Owner</u> | <u>Assessed Value Fixed by Board</u> |
|-------|---|---|--|--|--|
| Land | \$ 3314,382 | \$1,013,961 | \$ 760,470 | \$ 235,790 | \$ 760,470 |
| Imps. | 723,521 | 2,490,211 | 1,867,660 | 1,693,324 | 1,787,860 |
| Total | <u>\$1,037,903</u> | <u>\$3,504,172</u> | <u>\$2,628,130</u> | <u>\$1,929,114</u> | <u>\$2,548,330</u> |

MR. ROBERT SNEED and MR. THOMAS GEE, Attorneys, represented Mr. Berenson. Mr. Sneed stated this appeal was on the land only. He presented in detail the methods used by the Tax Department to arrive at the valuation of the property and displayed a map showing the different areas. He objected to the \$150 per front foot assessed on their property on the west side of Cameron Road and the property on the east side of Cameron Road being assessed at \$100 per front foot; and to the amounts per square foot used on the interior portion of the tract. He stated the Tax Department took all the figures and added 20% more to the total. He compared this tract with the Sears tract, stating the Sears Tract was assessed for about \$19,000 an acre and on Cameron Road for \$25,000 an acre. Mr. Sneed read excerpts of the testimony before the Board of Equalization. Mr. Rickey Key, Appraiser, at the request of Mr. Gee, testified as to his own method of appraisal of the land and stated he placed a value of \$675,500 on this tract. The City Attorney inquired of Mr. Key if he attributed a great value to land locked property, and if the whole tract is under one ownership, did he consider it land locked. Mr. Key stated if it has no frontage he would consider it land locked. Mr. Harry Pruett, Mr. Harvey Deen and Mr. Carl Widen, Members of the Tax Equalization Board, stated they thought the valuation was reasonable. Mr. Sneed stated they would prepare a written brief and submit to the Council. The Council took no action and Mayor Palmer stated they would study this.

DR. P. J. PARIS - 1305 Luna Street - Lot 33, Block 3, Chernosky 9
1201 Cometa Street - Lot 1, Block 4, Chernosky 9

| | <u>Full Value by Tax Dept.1960</u> | <u>Full Value by Tax Dept.1961</u> | <u>Assessed Value by Tax Dept.</u> | <u>Value Rendered by Owner</u> | <u>Assessed Value Fixed by Board</u> |
|---------------------------|--|--|--|--|--|
| <u>1305 Luna Street</u> | | | | | |
| Land | \$ 249 | \$ 377 | \$ 280 | Not | \$ 280 |
| Imps. | 0 | 0 | 0 | Rendered | 0 |
| Total | \$ 249 | \$ 377 | \$ 280 | | \$ 280 |
| <u>1201 Cometa Street</u> | | | | | |
| Land | \$ 395 | \$ 906 | \$ 680 | Not | \$ 680 |
| Imps. | 0 | 0 | 0 | Rendered | 0 |
| Total | \$ 395 | \$ 906 | \$ 680 | | \$ 680 |

DR. P. J. PARIS appeared in his own behalf. He stated he had appeared before the Board of Equalization and he wanted to know what the City has done to raise the value of the property. He asked that the City help him as they had dumped dirt on his property and he could not find the corners of his property and the street was higher than his property. Mr. Tom Lemon, Tax Department, stated there had been some excavation work done in the vicinity. Dr. Paris asked that something be done about the drainage and that a culvert be built. The Mayor stated the Council would check this.

LEMUEL SCARBROUGH - 178.945 Acres out of the Jas. P. Wallace Survey - Generally
East of Interregional and North of State Highway No. 20

| | <u>Full Value by Tax Dept.1960</u> | <u>Full Value by Tax Dept.1961</u> | <u>Assessed Value by Tax Dept.</u> | <u>Value Rendered by Owner</u> | <u>Assessed Value Fixed by Board</u> |
|---|--|--|--|--|--|
| <u>8.77 Acres of James P. Wallace Survey</u> | | | | | |
| Land | \$ 27,195 | \$ 86,790 | \$ 65,090 | \$ 1,750 | \$ 65,090 |
| <u>1.62 Acres of James P. Wallace Survey</u> | | | | | |
| Land | \$ 5,048 | \$ 13,760 | \$ 10,320 | \$ 650 | \$ 10,320 |
| <u>2.31 Acres of James P. Wallace Survey</u> | | | | | |
| Land | \$ 22,394 | \$ 23,904 | \$ 17,930 | \$ 1,155 | \$ 17,930 |
| <u>12.22 Acres of James P. Wallace Survey</u> | | | | | |
| Land | \$ 32,208 | \$105,700 | \$ 79,280 | \$ 2,445 | \$ 79,280 |

LEMUEL SCARBROUGH (Continued)

| | <u>Full Value by Tax Dept. 1960</u> | <u>Full Value by Tax Dept. 1961</u> | <u>Assessed Value by Tax Dept.</u> | <u>Value Rendered by Owner</u> | <u>Assessed Value Fixed by Board</u> |
|---|---|---|--|--|--|
| <u>17.25 Acres of James P. Wallace Survey</u> | | | | | |
| Land | \$ 43,161 | \$123,475 | \$ 92,610 | \$ 3,450 | \$ 92,610 |
| <u>6.96 Acres of James P. Wallace Survey</u> | | | | | |
| Land | \$ 5,568 | \$ 13,920 | \$ 10,440 | \$ 1,390 | \$ 10,440 |
| <u>68.11 Acres of James P. Wallace Survey</u> | | | | | |
| Land | \$ 80,442 | \$209,805 | \$157,350 | \$ 13,620 | \$157,350 |
| Imps. | 850 | 850 | 640 | 425 | 640 |
| Total | \$ 81,292 | \$210,655 | \$157,990 | \$ 14,045 | \$157,990 |
| <u>9.855 Acres of James P. Wallace Survey</u> | | | | | |
| Land | \$ 37,057 | \$ 94,837 | \$ 71,130 | \$ 1,975 | \$ 71,130 |
| <u>51.85 Acres of James P. Wallace Survey</u> | | | | | |
| Land | \$ 83,100 | \$231,080 | \$173,310 | \$ 10,370 | \$173,310 |

MR. JOHN E. ALLEN, Attorney, represented Mr. Lemuel Scarbrough. Mr. Allen, on a map, compared this tract with the St. Johns tract. He discussed the method used by the Tax Department, and he stated that they admitted that it was speculative and the formula for assessing taxes was used after they had arrived at the valuation. He stated this was raw land without an income. He ask the Council to consider that this tract has no trade area yet; there is no need for additional commercial property in this area as the economy could not stand this property being developed at this time; that it is on the edge of the city; and that the Council compare this with the St. Johns property. Upon inquiry by the City Attorney about need for commercial property and commercial value, Mr. Allen stated he thought that was all it could be used for. Mr. Harry Pruett, Chairman of the Board of Equalization, stated they had made a study of this and they thought it was fair. Mr. Allen filed a letter setting out their appeal. Mayor Palmer stated the Council would go out and look at the property.

GAGE INVESTMENT CORPORATION - Cameron Road - Cameron Village and property adjoining on the southwest

| | <u>Full Value by Tax Dept. 1960</u> | <u>Full Value by Tax Dept. 1961</u> | <u>Assessed Value by Tax Dept.</u> | <u>Value Rendered by Owner</u> | <u>Assessed Value Fixed by Board</u> |
|---|---|---|--|--|--|
| <u>3.4 Acres of Lot 54, Duval Heights</u> | | | | | |
| Land | \$ 69,359 | \$127,755 | \$ 95,820 | \$ 52,020 | \$ 95,820 |
| Imps. | 266,963 | 266,963 | 200,220 | 200,220 | 200,220 |
| Total | \$336,322 | \$394,718 | \$296,040 | \$252,240 | \$296,040 |

GAGE INVESTMENT CORPORATION (Continued)

| | Full Value by Tax Dept. 1960 | Full Value by Tax Dept. 1961 | Assessed Value by Tax Dept. | Value Rendered by Owner | Assessed Value Fixed by Board |
|---|------------------------------------|------------------------------------|-----------------------------------|-------------------------------|-------------------------------------|
| <u>#. 27.46 Ft. avg. of Lot 8, Division F, Haster Subdivision</u> | | | | | |
| Land | \$ 2,345 | \$ 4,822 | \$ 3,620 | \$ 1,760 | \$ 3,620 |
| Imps. | 3,261 | 3,261 | 2,450 | 2,450 | 2,450 |
| Total | \$ 5,606 | \$ 8,083 | \$ 6,070 | \$ 4,210 | \$ 6,070 |

MR. LOUIE GAGE and MRS. FRANCHER ARCHER represented the Gage Investment Corp. Mr. Gage stated this appeal was on the land only in Cameron Village where the Gage Furniture Company is located. He stated they had purchased Lot 8, Division F for access purposes. Mrs. Archer stated that 60x270' was involved in a drainage easement and Mr. Gage said this could never be used. The drainage was discussed. Mr. Gage said they were flooded last year. He said when the values were doubled he thought that was too much. Councilman Perry explained that an area is only reviewed every four years and that makes it seem to jump all at one time. Mayor Palmer stated the Council would check this.

SPENCER J. SCOTT - 8th and Brazos - All of Block 85, Original City

| | Full Value by Tax Dept. 1960 | Full Value by Tax Dept. 1961 | Assessed Value by Tax Dept. | Value Rendered by Owner | Assessed Value Fixed by Board |
|-------|------------------------------------|------------------------------------|-----------------------------------|-------------------------------|-------------------------------------|
| Land | \$529,431 | \$529,431 | \$397,070 | \$267,157 | \$397,070 |
| Imps. | 3,645 | 3,645 | 2,730 | 2,730 | 2,730 |
| Total | \$533,076 | \$533,076 | \$399,800 | \$269,887 | \$399,800 |

MR. ROBERT HUDSPETH represented Mr. Spencer Scott. He stated this appeal was on the St. Mary's parking lot. Mr. Scott has this tract under lease and he is to pay the taxes. Mr. Hudspeth stated the downtown had changed and the parking lot was operating at a loss and they needed relief. He stated they could not see the basis of valuation if the city recognized what the property is being used for. Mayor Palmer stated the Council would consider this appeal and give a decision.

MAYOR PALMER, on behalf of the Council, thanked the members of the Board of Equalization for the work they did in hearing the tax appeals. He stated the Board heard over 400 appeals and there were only 17 appeals from their decisions.

There being no further business, the Council adjourned at 6:10 P. M., subject to the call of the Mayor.

APPROVED: Lu E. Palmer
Mayor

ATTEST: Edna Hoodley
City Clerk

NOTICE OF SPECIAL MEETING

TO THE MEMBERS OF THE CITY COUNCIL OF THE CITY OF AUSTIN:

Notice is hereby given that a Special Meeting of the City Council of the City of Austin will be held on the 15th day of November, 1961, at the Municipal Building, Eighth and Colorado, in Austin, Texas, at 2:00 P.M. for the purpose of hearing Tax Appeals.

(Sgd) Elsie Woosley
City Clerk

(Sgd) Lester E. Palmer
Mayor
City of Austin, Texas

ATTEST:

(Sgd) Elsie Woosley
City Clerk

CONSENT TO MEETING

We, the undersigned members of the City Council, hereby accept service of the foregoing notice, waiving any and all irregularities in such service and such notice, and consent and agree that said City Council shall meet at the time and place therein named, and for the purpose therein stated.

(Sgd) R. C. Armstrong

(Sgd) Edgar Perry

(Sgd) L. F. Shanks

(Sgd) Ben White