

MINUTES OF THE CITY COUNCIL

CITY OF AUSTIN, TEXAS

Special Meeting

November 15, 1961
2:00 P.M.

Council Chamber, City Hall

The meeting was called to order with Mayor Palmer presiding.

Roll Call:

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

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.

WILLIAM P. HOLLOWAY - East 4th, Canadian, Onion and East 5th Streets

	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>Lots 5 and 6 and the E. 104' of Lot 3, Outlot 8, Musgrove - Canadian St.</u>					
Land	\$ 20,734	\$ 20,734	\$ 15,550	\$ 9,000	\$ 11,470
<u>Lots 16 and 17, Block 13, Outlot 2, Division 0 - 1100 block E. 4th</u>					
Land	\$ 4,624	\$ 4,624	\$ 3,470	\$ 11,620	\$ 2,770
Imps.	1,106	993	740	830	740
Total	\$ 5,730	\$ 5,617	\$ 4,210	\$ 2,450	\$ 3,510
<u>Lots 14 and 15, Block 13, Outlot 2, Division 0</u>					
Land	\$ 4,624	\$ 4,624	\$ 3,470	\$ 1,620	\$ 2,770

WILLIAM P. HOLLOWAY (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>Lots 12 and 13, Block 13, Outlot 2, Division 0</u>					
Land	\$ 4,018	\$ 4,018	\$ 3,010	\$ 1,400	\$ 3,010
Imps.	4,644	4,081	3,060	3,480	3,060
Total	\$ 8,662	\$ 8,099	\$ 6,070	\$ 4,880	\$ 6,070

Lots 7, Block 4, Outlot 4, Division A - 1400 block E. 5th

Land	\$ 3,348	\$ 3,348	\$ 2,510	\$ 1,250	\$ 2,510
Imps.	1,921	1,921	1,440	1,440	1,440
Total	\$ 5,269	\$ 5,269	\$ 3,950	\$ 2,690	\$ 3,950

E. 43 Ft. of Lot 8, Block 4, Outlot 4, Division A

Land	\$ 3,199	\$ 3,199	\$ 2,400	\$ 1,200	\$ 2,400
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W. 2 Ft. of Lot 8 and all of Lot 9, Block 4, Outlot 4, Division A

Land	\$ 3,497	\$ 3,497	\$ 2,620	\$ 1,310	\$ 2,620
Imps.	\$ 12,341	\$ 11,325	\$ 8,490	\$ 9,260	\$ 8,490
Total	\$ 15,838	\$ 14,822	\$ 11,110	\$ 10,570	\$ 11,110

Lot 10 and the E. 29.05 Ft. of Lot 11, Block 4, Outlot 4, Division A

Land	\$ 5,505	\$ 5,505	\$ 4,130	\$ 2,070	\$ 4,130
Imps.	9,631	8,738	6,550	7,220	6,550
Total	\$ 15,136	\$ 14,243	\$ 10,680	\$ 9,290	\$ 10,680

MR. W. P. HOLLOWAY appeared in his own behalf. He stated the appeal was on the land only. Mr. Holloway stated the property had been over valued for a number of years and 5 parcels in the area had been sold for less than they were on the tax rolls. Mr. Paul Gladden, Tax Department, stated this was in a general declining neighborhood. Mayor Palmer noted that the Board of Equalization had reduced the value but Mr. Holloway felt it was still too high as the value of this property had gone down since 1957 and they had been hurt by the Interregional Highway. Mr. Harry Pruett, Board of Equalization, stated the property was going down fast; that it had been hurt by the Interregional; and that warehouses were not needed so the Board had given him relief. He stated Mr. Holloway had bought the property under value. Mr. Gladden said the Tax Department had maintained the same value on the property since 1957. Mayor Palmer said the Council would go look at the property.

MR. JIM NOVY was present at the meeting and Mayor Palmer enumerated the reasons why the City could not open East 4th Street at the Interregional Highway. He gave Mr. Novy a copy of a memo from Mr. Jim Wilson, Assistant City Manager, dated October 19th. Mr. Novy stated they would be back.

ROGAN B. GILES - 150 East Riverside Drive - 4.317 Acres, Isaac 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	\$ 52,723	\$ 52,723	\$ 39,540	Not	\$ 39,540
Imps.	9,448	9,448	7,090	Rendered	7,090
Total	\$ 62,171	\$ 62,171	\$ 46,630		\$ 46,630

1402 East 38 1/2 Street - .84 Acres, Thomas Hawkins Survey

Land	\$ 5,758	\$ 14,765	\$ 11,070	Not	\$ 11,070
Imps.	0	29,312	21,980	Rendered	21,980
Total	\$ 5,758	\$ 44,077	\$ 33,050		\$ 33,050

MR. ROGAN GILES appeared in his own behalf and stated he would accept the value placed on the property at 1402 East 38 1/2 Street and the appeal was on the land only at 150 Riverside Drive. He said he has this property under lease and is responsible for paying the taxes, the lease beginning in 1960. He stated the back area of this tract was treated the same as the frontage on Riverside; that the property had been filled in and could not be used for a long time; that this back area should be assessed the same as the adjacent property which was assessed lower than his. The Mayor said the Council would look at this property.

J. M. ODOM - 6937 Interregional Highway - 4.02 Acres, James P. Wallace Survey

	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	\$ 15,467	\$ 26,310	\$ 19,730	\$ 11,600	\$ 19,730
Imps.	115,909	115,909	86,930	86,930	86,930
Total	131,376	142,219	106,660	98,530	106,660

4.82 Acres, James P. Wallace Survey

Land	\$ 16,942	\$ 22,840	\$ 17,130	\$ 7,500	\$ 17,130
Imps.	0	0	0	0	0
Total	\$ 16,942	\$ 22,840	\$ 17,130	\$ 7,500	\$ 17,130

MR. CHARLIE MORTON and MR. B. L. SCHWARZBACH represented Mr. Odom. Mr. Morton stated there was no protest on the improvements but that the appeal was on the land only. He submitted a sketch to the Council. Mr. Morton stated because of the extreme depth and shape of the 4.82 acres; no access to the back acreage; and the dedication to a firm lease (Farmers Insurance Building), any development of these entire tracts is very unlikely. They felt a depth of 300 feet east from Interregional Highway would be more than sufficient for the requirements of any possible development and therefore the back acreage should carry little value. Mr. Morton stated Mr. Odom had to install dual septic tanks since there was no sewage service in the area and had participated in extending the water service to this property in 1956. He stated they thought \$4,000 an acre back of the 300' mark was out of line with the other property in the vicinity. Mayor Palmer stated the Council would go out and look at the property.

MOTON H. CROCKETT, JR. - 5400 Airport Blvd., 5500 Airport Blvd., 833 East 53rd Street, 6108 Cameron Road and 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>Airport Blvd. - .68 Acres, Block 1, Lou Hill Subdivision</u>					
Land	\$ 18,361	\$ 27,541	\$ 20,660	Split Property	\$ 20,660
<u>.16 Acres, Block 1, Lou Hill Subdivision</u>					
Land	\$ 4,532	\$ 6,798	\$ 5,100	\$ 3,400	\$ 5,100

MR. JOHN ALLEN represented Mr. Moton H. Crockett, Jr. Mr. Allen stated all of Mr. Crockett's appeals were on land only. Mr. Crockett was present also. Mr. Allen said that in 1953 this property was on the tax roll for \$7,586 and since then 1/2 acre had been sold and a portion had been dedicated for street right-of-way and it was on the tax roll now for \$34,340 an increase of 60%. He stated the Tax Department was projecting the value into the future. Mr. Allen stated because of the narrow depth consideration should be given as to what the land could be used for with set-back requirements. Mr. Paul Gladden, Tax Department, explained that a depth factor had been allowed. Mr. Crockett objected to the \$75 per front foot value placed on the property. They thought \$50 would be more fair, allowing the depth factor in addition. Mr. Crockett asked that the Council keep in mind the substandard houses in the back of this property. Mayor Palmer stated the Council would look at this property.

E. 53 1/2 Street - 1.007 Acres of Block 2, Lou Hill Subdivision

	<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	\$ 7,877	\$ 12,750	\$ 9,560	\$ 5,910	\$ 9,560

MR. ALLEN stated this property was restricted by Deed Restrictions to "A" Residence but is zoned "C" Commercial and was taxed as commercial property. Councilman Shanks said the property could be rezoned to residential but Mr. Crockett stated he rather that it not be changed. He asked that it be considered as residential as it would not be used as commercial. Mr. Marshall, Tax Assessor and Collector, said it had been considered as commercial as they did not know about the restrictions when it was appraised. The Mayor stated the Council would look at this property.

MOTON H. CROCKETT, JR. -(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>Highway 20 - 16.41 Acres, James P. Wallace Survey</u>					
Land	\$ 53,104	\$139,040	\$104,280	\$ 39,830	\$104,280
<u>2.02 Acres of James P. Wallace Survey</u>					
Land	\$ 8,150	\$ 31,922	\$ 23,940	Split Property	\$ 23,940

MR. ALLEN questioned the influence the sale of 2 acres out of this tract had on the appraisal of this property. He stated this was not the type of sale to influence appraisal of the property as this was a special purpose sale. Mr. Marshall stated the Tax Department had a formula for figuring odd shaped lots but Mr. Allen felt the factor did not allow enough for the narrow depth. He stated 220' of the area was less than 100' in depth and the depth factor was unrealistic. Mr. Marshall said the depth factor had been used for the whole triangle. Mr. Allen stated they thought in the future the property would be valuable but the tax was based on speculation and they objected to the front foot value. Mr. Crockett stated the valuation had been raised 1000% since 1955; that there was a limit as to how much could be developed for commercial in this vicinity of the city and they asked that this be thought of as unimproved property. Mayor Palmer stated the Council would look at this property.

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E. J. HOOD -2200 Oldham - Lot 10-A, Resubdivision of Lots 9 and 10 and part of 8, Block 33, Christian and Fellman

	<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	\$ 5,579	\$ 5,293	\$ 3,970	\$ 4,180	\$ 3,970
Imps.	45,287	43,900	32,930	29,200	32,930
Total	\$ 50,866	\$ 49,193	\$ 36,900	\$ 33,380	\$ 36,900

2321 Oldham - Lot 5 and N. 12 Ft. of Lot 4, Block 48, Christian and Fellman

Land	\$ 5,026	\$ 4,714	\$ 3,540	\$ 3,770	\$ 3,540
Imps.	6,355	46,728	35,050	4,770	35,050
Total	\$ 11,381	\$ 51,442	\$ 38,590	\$ 8,540	\$ 38,590

MR. E. J. HOOD appeared in his own behalf. He stated this appeal was on the improvements only. Mr. Hood said he owned three apartment buildings and that the ones located at 2200 and 2202 Oldham had 6 units each and were identical but were assessed differently - \$36,900 for the one at 2200 Oldham and \$31,250 for the one at 2202 Oldham. He stated the income factor was the same as he could not ask more for one apartment than the other when they were identical. The apartment building at 2321 Oldham had 5 units. He felt the different assessments on the buildings could not be justified. Mr. Jack Klitgaard, Tax Department, stated one

of the buildings had a small basement and the airconditioning of one was carried as personal property and the airconditioning of the other was carried as real property. Mayor Palmer stated the Council would go look at this property.

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HARRY M. WHITTINGTON - 901 Brazos - Lot 1, Block 112, 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	\$ 53,973	\$ 67,142	\$ 50,360	Not	\$ 50,360
Imps.	0	471	350	Rendered	350
Total	\$ 53,973	\$ 67,613	\$ 50,710		\$ 50,710

805 Brazos - Lot 10, Block 96, Original City

Land	\$ 27,577	\$ 27,577	\$ 20,680	Not	\$ 20,680
Imps.	413,651	402,464	301,850	Rendered	301,850
Total	\$ 441,228	\$ 430,041	\$ 322,530		\$ 322,530

S. 78.5 Ft. of Lots 11 and 12, Block 96, Original City

Land	\$ 55,786	\$ 83,660	\$ 62,750	Not Rendered	\$ 62,750
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MR. HARRY WHITTINGTON appeared in his own behalf. He said this appeal was on the land only. He stated he had spent considerable money for the lowering of the property, Brazos and 9th Streets, and had paid for his and the Church's part for the widening of Brazos Street; that the church was permitted to jut out about 4' and because of this the entrance to the Vaughn Building could not be seen from 8th and Brazos; that the terrain on this side of the street was bad; and the traffic becomes congested in this block as it moves north. He stated there had been a 56% increase on the Vaughn Building property and 27% increase on the parking lot. Mr. Whittington asked that he be given some consideration for the expense he had had in excavating and lowering this property. He stated nothing had been done to increase the value of property and that the rent of the office space in the Vaughn Building had not gone up. He asked that the bluff factor be considered. Mr. Paul Gladden, Tax Department, explained the reappraisal of the property regarding the widening of the street. Discussion was held concerning the reappraisal of the down-town section. The Mayor stated the Council would look at this property.

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WALTER WUKASCH - 2266-2270 Guadalupe - N. 20 Ft. of Lot 36, Block 35, Horst

	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	\$ 83,544	\$ 121,150	\$ 90,860	Not	\$ 90,860
Imps.	17,756	14,866	11,150	Rendered	11,150
Total	\$ 101,300	\$ 136,016	\$ 102,010		\$ 102,010

MR. WILLIAM CARSSOW, Attorney, appeared for the Appellant. Mr. Walter Wukasch and his mother, Mrs. Wukasch, were present also. Mr. Carssow stated this appeal was on a 50' lot at the southwest corner of Guadalupe Street and West 23rd Street, on the land only. He stated the front foot valuation on West 23rd Street had been raised from \$300 to \$600 while the valuation on West 22nd had been left the same at \$300; West 24th had been raised from \$200 to \$400 and West 25th Street had been raised from \$150 to \$200. He stated the other streets were better than West 23rd and Mrs. Wukasch objected to this valuation of \$600. He asked that any corner influence of this property be taken off, as at this one corner you do not have a corner influence because the cross walk is in the middle of the block at the University Mall. Mr. Carssow also objected to the \$1750 per front foot valuation placed on the Guadalupe side stating the property across the street to the north was assessed at \$1000. He said the Wukasch's property had been raised \$500 per front foot on the Guadalupe side while the University Co-Op and Hemphill's Book Store had been raised only \$250 and the rest of the property in this block and the block to the north had been left the same. He compared this property with Hemphill's. He stated the entire area had changed; that there was no place to park; and that the University drag was over rated. Discussion of the benefit of foot traffic was held. Mr. Dell Sheftall, who rents from Mrs. Wukasch, stated the businesses in this area have a summer slump and they have to try to make it in 8 1/2 months; and that he did not think the foot traffic on West 23rd was of any help as it was not normal foot traffic. Mr. Wukasch stated they get the same rentals as they did 13 years ago. Mr. Paul Gladden, Tax Department, stated this had been raised to be put on the same basis as the others. Mr. Carl T. Widen and Mr. Harvey E. Deen, members of the Board of Equalization, stated the Board had studied this very close and they felt it should be the same as Hemphill's and the Co-Op on the Guadalupe Street side but some adjustment should be made on 23rd Street. Mayor Palmer stated the Council would check this.

LUMBERMAN'S ASSOCIATION - 1200 West 25th Street- Lots 1 through 5, Block 4, Outlot 43, Division D

	<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	\$ 15,106	\$ 31,487	\$ 23,620	Not	\$ 23,620
Imps.	100,610	98,577	73,930	Rendered	73,930
Total	\$115,716	\$130,064	\$ 97,550		\$ 97,550

MR. WILLIAM CARSSOW represented the Lumberman's Association. He stated this property had been assessed at \$125 per front foot while the property across the street had been assessed at \$75 per front foot. Mr. Harry Pruett, Board of Equalization, stated the Board wanted to review this and come back with a recommendation. The Council referred this back to the Board of Equalization.

There being no further business, the Council adjourned at 6:00 P.M., subject to the call of the Mayor.

APPROVED Leota E. Palmer
Mayor

ATTEST:

Elin Hensley
City Clerk