

MINUTES OF THE CITY COUNCIL

CITY OF AUSTIN, TEXAS

Special Meeting

November 4, 1964
2:30 P.M.

Council Chamber, City Hall

The meeting was called to order with Mayor Palmer presiding.

Roll call:

Present: Councilmen LaRue, Long, Shanks, White, Mayor Palmer
Absent: None

Present also: Jack Klitgaard, Tax Assessor and Collector; Paul Gladden and J. E. Olson, Property Appraisers for Tax Department and Thomas P. de Steiguer, Tax Attorney.

Mayor Palmer announced that this was a Special Meeting of the Council called for the purpose of hearing tax appeals of L. H. Hutchison, Jr., J. D. Connolly, N. E. Carter, E. C. McClure, C. R. Hamilton, W. W. Patterson, Sigman W. Hayes, M.D., Spencer Scott, L. Scarbrough, Arthur Ceder, Oscar Ceder, Paul Ceder, Evelyn B. Youngquist, Steck Co., D. R. Samuelson, Richard Arent, W. E. Warner, Moton H. Crockett, Jr., Hugh L. McMath, and Leon Lebowitz.

MR. WOODROW PATTERSON, Attorney, represented the following five (5) tax appeals. He submitted a letter to the Council and throughout the appeals made substantially the following statements: the back bone of city taxes has always been the commercial property which is income producing and able to pay its fair taxes based on equal taxation in proportion to its value; that less than 25% of the actual fair market value of land and improvements has been placed on the shopping centers and at the same time residential lots, homes, rental properties and unproductive acreage were being valued at 100% of their present market value; that raw land before development has approximately 1/4 as much value before development as it has after development when acreage tracts are involved; this improper valuation of the most desirable commercial shopping centers is causing an inequity and heavy burden on other property, making taxes unfair, unequal, not uniform and out of proportion in value and therefore in taxes, that this is definitely jeopardizing the City's whole tax structure and if proper adjustments were not made in general for all property it was his belief that the courts could upset the entire tax structure of the City of Austin. He compared the values of the shopping centers with that on Congress Avenue stating they should have comparable value.

MR. PATTERSON grouped the two following appeals together and appealed the values as set by the Board of Equalization:

		Full Value by Tax Dept. 1963	Full Value by Tax Dept. 1964	Assessed Value By Tax Dept.	Value Rendered By Owner	Assessed Value As Fixed By Board
<u>L. H. HUTCHISON, JR.</u>						
East Side of Manor Land		\$14,538	\$55,875	\$41,910	\$10,900	\$41,910
Road at Loyola Lane Imps		-0-	-0-	-0-	-0-	-0-
70.03 acres J. C.						
Tannehill League and						
.95 Ac. Brooks Sur. Total		\$14,538	\$55,875	\$41,910	\$10,900	\$41,910
<u>J. D. CONNOLLY</u>						
Old Manor Rd. at	Land	Description Changed	\$147,307	\$110,480	Not Ren- dered	\$110,480
Springdale Road	Imps		7,508	5,630		5,630
107.46 Ac. H.T.						
Davis Sur. and						
87.58 Ac. J.C.						
Tannehill Lg.	Total		\$154,815	\$116,110		\$116,110

Mr. Patterson submitted a memo to the Council. He said this land had been increased 400%, that when you purchase raw land the value does not triple or quadruple unless something unusual happens, if you develop the land with commercial or apartment houses then it starts being productive and would be more valuable. He said this property was rough and had gulleys and valleys in it and it would be several years before it would be developed and then only a little at a time would be developed as it would be very expensive. He stated the Hutchison tract sold for \$1,400 an acre and the Connolly tract for \$1,000 an acre with interest added to the notes, and if it were valued in proportion with the shopping centers it should be valued at \$250 or \$300 an acre on the tax rolls. Mr. Patterson said there was a two story house on the Connolly tract but it was not liveable and was being used for storage and the value should be for scrap lumber only and should not be valued at more than \$1,000 and this should be adjusted.

MR. PATTERSON grouped the two following appeals together and appealed the values as set by the Board of Equalization:

		Full Value by Tax Dept. 1963	Full Value by Tax Dept. 1964	Assessed Value By Tax Dept.	Value Rendered By Owner	Assessed Value As Fixed By Board
<u>N. E. CARTER</u>						
S.E. Corner In-	Land	\$ 3,560	\$ 6,675	\$ 5,010	Not Ren- dered	\$ 5,010
terstate #35 & Imps		-0-	-0-	-0-		-0-
Loop Rd. 111						
.89 Ac. James P.						
Wallace Survey Total		\$ 3,560	\$ 6,675	\$ 5,010		\$ 5,010

		Full Value by Tax Dept. 1963	Full Value by Tax Dept. 1964	Assessed Value By Tax Dept.	Value Rendered By Owner	Assessed Value As Fixed By Board
<u>E. C. McCLURE</u>						
Loop Rd. 111 & Land	Division		\$204,118	\$153,090	Not Ren-	\$153,090
Interstate Hwy. Imps	of		600	450	dered	450
35, 109.647 Ac.	Property					
James P. Wallace						
Survey	Total		\$204,718	\$153,540		\$153,540

Mr. Patterson stated this property was across the road from each other. He submitted a memo to the Council on this tax appeal. He said since 1959 the value on the tax roll had been increased 2000% even though the most valuable portion of the land on the Interregional Highway had been sold; that there were serious and costly drainage problems and it would cost \$24,472 to handle the water problem if they wanted to use the property. This property has no sanitary sewer. He said they had tried to sell part of the McClure property to the schools for \$1,750 an acre but they would not buy it because of the drainage problem. He stated to the south was St. Johns Addition and this was a substandard subdivision and a blighted area and all this property could be used for would be low priced houses. He said the McClure tract should not be valued for more than \$1,000 an acre for the whole tract. He discussed two known sales in the area - the Sherman-Wells tract to the north for \$800 an acre in 1963 which has sanitary sewer and the Fugler tract with frontage on Cameron Road for \$850 an acre in 1960.

Mr. Patterson stated the Carter property was worth more but it had a drainage problem and they had been hauling in fill. He said because of the limited access and one way traffic pattern on both Interstate 35 and Anderson Lane, no oil company would consider it because it is unusable for a filling station. He felt this property should not be valued for more than \$2,000 an acre.

MR. PATTERSON appealed the values as set by the Board of Equalization on the following property:

		Full Value by Tax Dept. 1963	Full Value by Tax Dept. 1964	Assessed Value By Tax Dept.	Value Rendered By Owner	Assessed Value As Fixed By Board
<u>C. R. HAMILTON</u>						
East Side of Hwy. Land		\$ 3,864	\$14,052	\$10,540	Not Ren-	\$10,540
183 West of Bal- Imps		-0-	-0-	-0-	dered	-0-
cones, 7.026 Ac.						
James Rogers Sur.	Total	\$ 3,864	\$14,052	\$10,540		\$10,540
East Side of 183 Land		\$ 6,250	\$25,000	\$18,750	Not Ren-	\$18,750
West of Balcones Imps		-0-	-0-	-0-	dered	-0-
12.5 Ac. James						
Rogers Survey	Total	\$ 6,250	\$25,000	\$18,750		\$18,750
Hwy. 183 near Du- Land		\$ 6,706	\$15,328	\$11,500	Not Ren-	\$11,500
val Rd., 19.16 Imps		-0-	-0-	-0-	dered	-0-
Acres, James						
Rogers Survey	Total	\$ 6,706	\$15,328	\$11,500		\$11,500

		Full Value by Tax Dept. 1963	Full Value by Tax Dept. 1964	Assessed Value By Tax Dept.	Value Rendered By Owner	Assessed Value As Fixed By Board
Hwy.183 near Du-	Land	\$ 9,041	\$38,745	\$29,060	Not Ren-	\$29,060
val Rd., 25.83	Imps	-0-	-0-	-0-	dered	-0-
Acres, James Rogers						
Survey	Total	\$ 9,041	\$38,745	\$29,060		\$29,060

Mr. Patterson said Mr. Hamilton had owned all of this property for many years and it was not purchased for speculation as it had taken Mr. Hamilton 45 years to acquire it. He said because Mr. Hamilton had sold some small tracts, the Tax Department now values all of the land comparable with these sales and he did not think that isolated sales should fix the value of all that land.

He discussed first the 7.026 acre tract stating this property was not in the city limits and was not in a water district. They have city electricity but no water and it would cost \$50 an acre to get water.

On the 25.83 acre tract, he stated part of the land was rough and part of it had been burned over in 1960 and he felt it should not be valued at more than \$300 an acre.

On the 12.5 acre tract, he said this property had been excavated and was only a hole in the ground. He stated it should be valued from \$100 to \$200 an acre.

On the 19.16 acre tract, he stated this should be valued at \$200 an acre.

The Mayor said the Council would go out and look at all of this property.

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MR. W. W. PATERSON appealed the values as set by the Board of Equalization on the following property:

		Full Value by Tax Dept. 1963	Full Value by Tax Dept. 1964	Assessed Value By Tax Dept.	Value Rendered By Owner	Assessed Value As Fixed By Board
Bird Farm West	Land	Division	\$60,568	\$45,430	Not Ren-	\$45,430
Missouri Paci-	Imps	of	-0-	-0-	dered	-0-
fic R.R., 151.42		Property				
Ac. James Rogers						
Survey	Total		\$60,568	\$45,430		\$45,430
Kramer Lane, E.	Land	Division	\$33,560	\$25,170	Not Ren-	\$25,170
of Llano Spur,	Imps	of	-0-	-0-	dered	-0-
33.56 Ac. James		Property				
Rogers Survey	Total		\$33,560	\$25,170		\$25,170

Mr. Patterson stated he had an interest in these two tracts as a group and had purchased this property in 1960 for \$700 an acre. He said part of the Bird Farm had been sold to Mr. Welch for \$1,200 and \$1,500 an acre. He said when they purchased it they thought it could be used for industrial and now it had been

changed to residential. He stated on the 33.56 acre tract it would be impossible to develop as residential as there is a 200' high transmission line easement for the L.C.R.A. across the property and it has ditches, gulleys, draws and creeks. He said the fact that this property was in a water district was depressing the value of the land. He felt that part of this property should be valued at \$200 to \$250 an acre, part at \$700 an acre, part at \$1,100 an acre and part at \$1,200.

		Full Value by Tax Dept. 1963	Full Value by Tax Dept. 1964	Assessed Value By Tax Dept.	Value Rendered By Owner	Assessed Value As Fixed By Board
3419 Monte Vista	Land	\$ 8,018	\$10,934	\$ 8,200	\$ 6,010	\$ 8,200
Dr., Lot 12, Block	Imps	-0-	-0-	-0-	-0-	-0-
Y, Balcones Park,						
Section 8	Total	\$ 8,018	\$10,934	\$ 8,200	\$ 6,010	\$ 8,200

Mr. Patterson stated if it wasn't for the values placed on the shopping centers he would not appeal the value of this lot as it was in line with all the other lots in the neighborhood.

		Full Value by Tax Dept. 1963	Full Value by Tax Dept. 1964	Assessed Value By Tax Dept.	Value Rendered By Owner	Assessed Value As Fixed By Board
2607 University	Land	\$17,280	\$17,280	\$12,960	Not Ren-	\$12,960
Ave., Lot 5 & 6,	Imps	-0-	348,801	261,600	dered	250,840
Block 11, Ols. 15,						
16 & 17, Div. D,						
Whitis	Total	\$17,280	\$366,081	\$274,560		\$263,800

Mr. Patterson stated this appeal was on the improvements only. He said this was the University Arms and he compared the assessments with the Mayfair, the Madison and the Heflin Manor. He said the University Arms was a three story stucco structure with brick on the front and brick firewalls; that it had wooden joists and \$36,000 worth of used materials had been used; that it did not cost any more than the Mayfair and there was a difference of between \$2.00 and \$2.50 a square foot. Mr. Klitgaard explained the construction of this building is a combination of masonry wall and wood frame. The Department's method of recognizing this particular influence is to minus the classification of the higher class or add an additional sum for masonry trim if the lower classification is used. It is immaterial which technique is used because the results are approximately the same. Mr. Patterson compared this structure with the buildings in the shopping centers. The Mayor said the Council would set up an appointment with the Manager, Mrs. Crawford, and go out and look at this building.

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MR. SPENCER SCOTT appealed the values as set by the Board of Equalization on the following property:

		Full Value by Tax Dept. 1963	Full Value by Tax Dept. 1964	Assessed Value By Tax Dept.	Value Rendered By Owner	Assessed Value As Fixed By Board
800 Block Brazos Land		\$529,431	\$529,431	\$397,070	\$297,070	\$397,070
St., All Block 85, Imps		<u>3,645</u>	<u>3,645</u>	<u>2,730</u>	<u>2,730</u>	<u>2,730</u>
Original City						
	Total	\$533,076	\$533,076	\$399,800	\$299,800	\$399,800

Mr. Scott said this property was the St. Mary's parking lot and the value had been raised \$100,000. Mr. Klitgaard explained the appraisal had not been changed, that there had been an error in typing the notices for 1963 guidance of the legal department the assessment was left as placed on the notice but the notice was corrected for 1964. Mr. Whittington, representing the owner, stated that in a three block area from 6th Street to 9th Street on Brazos there were eight different valuations, from \$800 a front foot to \$1,100 a front foot and they could not understand the different valuations and would like for them to be made uniform. Mr. Whittington said that the property sold in 1964 for more than the Tax Department's appraisal. Brief discussion of the wall and the closing of the alley was held.

		Full Value by Tax Dept. 1963	Full Value by Tax Dept. 1964	Assessed Value By Tax Dept.	Value Rendered By Owner	Assessed Value As Fixed By Board
Interregional & Land		\$21,008	\$67,520	\$50,640	\$15,760	\$50,640
Braker Ln., 51.77 Imps		<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
Ac., J.C. Harrel-son Survey						
	Total	\$21,008	\$67,520	\$50,640	\$15,760	\$50,640

Mr. Scott said this property was two miles outside the city limits. He stated the land was very rough and he had paid \$200 an acre for it. He said he had sold a portion of the land to the church for \$800 an acre but they have water, electricity and gas and he had dedicated a street.

		Full Value by Tax Dept. 1963	Full Value by Tax Dept. 1964	Assessed Value By Tax Dept.	Value Rendered By Owner	Assessed Value As Fixed By Board
Middle Fiskville Land		Division	\$20,910	\$15,680		\$11,760
Road, 20.91 Ac., Imps		of	<u>-0-</u>	<u>-0-</u>		<u>-0-</u>
John Applegate Survey		Property				
	Total		\$20,910	\$15,680		\$11,760
Middle Fiskville Land		\$13,500	\$21,600	\$16,200	\$10,130	\$16,200
Road, 18 Ac. John Imps		<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
Applegate Survey						
	Total	\$13,500	\$21,600	\$16,200	\$10,130	\$16,200

Mr. Scott stated this property should not be valued at more than \$800. He said they were going to put an underpass in and he would not even be on the Highway.

		Full Value by Tax Dept. 1963	Full Value by Tax Dept. 1964	Assessed Value By Tax Dept.	Value Rendered By Owner	Assessed Value As Fixed By Board
Somerset Avenue Lot 9, Block N, North Acres, Sec. 1	Land	\$ 1,733	\$ 2,311	\$ 1,730	\$ 1,300	\$ 1,530
	Imps	-0-	-0-	-0-	-0-	-0-
	Total	\$ 1,733	\$ 2,311	\$ 1,730	\$ 1,300	\$ 1,530
Applegate Drive Lot 29, Block M, North Acres Resub.	Land	\$ 1,150	\$ 2,044	\$ 1,530	\$ 860	\$ 1,350
	Imps	-0-	-0-	-0-	-0-	-0-
	Total	\$ 1,150	\$ 2,044	\$ 1,530	\$ 860	\$ 1,350
Somerset Avenue Lot 28, Block M, North Acres Resub.	Land	\$ 1,299	\$ 2,309	\$ 1,730	\$ 970	\$ 1,530
	Imps	-0-	-0-	-0-	-0-	-0-
	Total	\$ 1,299	\$ 2,309	\$ 1,730	\$ 970	\$ 1,530
Somerset Avenue Lot 26A, Resub. of Lots 24A, 25 & 26, Blk. M, North Acres Section 1	Land	\$ 1,979	\$ 2,188	\$ 1,640	\$ 1,480	\$ 1,450
	Imps	-0-	-0-	-0-	-0-	-0-
	Total	\$ 1,979	\$ 2,188	\$ 1,640	\$ 1,480	\$ 1,450
Somerset Avenue Lot 25A Resub. of Lots 24A, 25 & 26, Blk. M, North Acres Section 1	Land	\$ 1,499	\$ 2,200	\$ 1,650	\$ 1,120	\$ 1,460
	Imps	-0-	-0-	-0-	-0-	-0-
	Total	\$ 1,499	\$ 2,200	\$ 1,650	\$ 1,120	\$ 1,460
Newport Avenue Lot 5, Block S North Acres, Section 1	Land	\$ 1,943	\$ 2,332	\$ 1,750	\$ 1,460	\$ 1,540
	Imps	-0-	-0-	-0-	-0-	-0-
	Total	\$ 1,943	\$ 2,332	\$ 1,750	\$ 1,460	\$ 1,540
Newport Avenue Lot 4, Block S North Acres, Section 1	Land	\$ 1,547	\$ 1,547	\$ 1,160	\$ 1,160	\$ 1,020
	Imps	-0-	-0-	-0-	-0-	-0-
	Total	\$ 1,547	\$ 1,547	\$ 1,160	\$ 1,160	\$ 1,020
Newport Avenue Lot 3, Block S North Acres, Section 1	Land	\$ 1,537	\$ 2,732	\$ 2,050	\$ 1,150	\$ 1,810
	Imps	-0-	-0-	-0-	-0-	-0-
	Total	\$ 1,537	\$ 2,732	\$ 2,050	\$ 1,150	\$ 1,810
908 Applegate Lot 12, Blk. B North Acres, Section 1	Land	\$ 1,038	\$ 2,075	\$ 1,560	\$ 780	\$ 1,370
	Imps	-0-	8,000	6,000	-0-	6,000
	Total	\$ 1,038	\$10,075	\$ 7,560	\$ 780	\$ 7,370

		Full Value by Tax Dept. 1963	Full Value by Tax Dept. 1964	Assessed Value By Tax Dept.	Value Rendered By Owner	Assessed Value As Fixed By Board
1004 Applegate Lot 8, Block I, North Acres, Section 1	Land	\$ 995	\$ 1,989	\$ 1,490	\$ 750	\$ 1,320
	Imps	-0-	17,024	12,770	-0-	12,770
	Total	\$ 995	\$19,013	\$14,260	\$ 750	\$14,090
1002 Applegate Lot 7, Block I, North Acres, Section 1	Land	\$ 995	\$ 1,989	\$ 1,490	\$ 750	\$ 1,320
	Imps	-0-	7,500	5,630	-0-	5,630
	Total	\$ 995	\$ 9,489	\$ 7,120	\$ 750	\$ 6,950
Somerset Avenue Lot 23, Block M, North Acres Resub.	Land	\$ 1,664	\$ 2,219	\$ 1,660	\$ 1,250	\$ 1,470
	Imps	-0-	-0-	-0-	-0-	-0-
	Total	\$ 1,664	\$ 2,219	\$ 1,660	\$ 1,250	\$ 1,470
Somerset Avenue Lot 21, Block M, North Acres, Section 1	Land	\$ 1,725	\$ 2,300	\$ 1,730	\$ 1,290	\$ 1,520
	Imps	-0-	-0-	-0-	-0-	-0-
	Total	\$ 1,725	\$ 2,300	\$ 1,730	\$ 1,290	\$ 1,520
Newport Avenue Lot 10, Block E, North Acres, Section 1	Land	\$ 585	\$ 1,492	\$ 1,120	\$ 440	\$ 990
	Imps	-0-	-0-	-0-	-0-	-0-
	Total	\$ 585	\$ 1,492	\$ 1,120	\$ 440	\$ 990
Newport Avenue Lot 11, Block E, North Acres, Section 1	Land	\$ 610	\$ 1,556	\$ 1,170	\$ 460	\$ 1,030
	Imps	-0-	-0-	-0-	-0-	-0-
	Total	\$ 610	\$ 1,556	\$ 1,170	\$ 460	\$ 1,030
Newport Avenue Lot 1, Block K North Acres, Section 1	Land	\$ 610	\$ 1,556	\$ 1,170	\$ 460	\$ 1,030
	Imps	-0-	-0-	-0-	-0-	-0-
	Total	\$ 610	\$ 1,556	\$ 1,170	\$ 460	\$ 1,030
Newport Avenue Lot 2, Block K, North Acres, Section 1	Land	\$ 585	\$ 1,492	\$ 1,120	\$ 440	\$ 990
	Imps	-0-	-0-	-0-	-0-	-0-
	Total	\$ 585	\$ 1,492	\$ 1,120	\$ 440	\$ 990
Newport Avenue Lot 3, Block K, North Acres, Section 1	Land	\$ 585	\$ 1,492	\$ 1,120	\$ 440	\$ 990
	Imps	-0-	-0-	-0-	-0-	-0-
	Total	\$ 585	\$ 1,492	\$ 1,120	\$ 440	\$ 990
Newport Avenue Lot 4, Block K, North Acres, Section 1	Land	\$ 585	\$ 1,492	\$ 1,120	\$ 440	\$ 990
	Imps	-0-	-0-	-0-	-0-	-0-
	Total	\$ 585	\$ 1,492	\$ 1,120	\$ 440	\$ 990

		Full Value by Tax Dept. 1963	Full Value by Tax Dept. 1964	Assessed Value By Tax Dept.	Value Rendered By Owner	Assessed Value As Fixed By Board
Newport Avenue Lot 5, Block K, North Acres, Section 1	Land	\$ 585	\$ 1,492	\$ 1,120	\$ 440	\$ 990
	Imps	-- -0-	-0-	-0-	-0-	-0-
	Total	\$ 585	\$ 1,492	\$ 1,120	\$ 440	\$ 990
Newport Avenue Lot 6, Block K, North Acres, Section 1	Land	\$ 585	\$ 1,492	\$ 1,120	\$ 440	\$ 990
	Imps	-0-	-0-	-0-	-0-	-0-
	Total	\$ 585	\$ 1,492	\$ 1,120	\$ 440	\$ 990
Newport Avenue Lot 7, Block K, North Acres, Section 1	Land	\$ 585	\$ 1,492	\$ 1,120	\$ 440	\$ 990
	Imps	-0-	-0-	-0-	-0-	-0-
	Total	\$ 585	\$ 1,492	\$ 1,120	\$ 440	\$ 990
Newport Avenue Lot 8, Block K, North Acres, Section 1	Land	\$ 585	\$ 1,492	\$ 1,120	\$ 440	\$ 990
	Imps	-0-	-0-	-0-	-0-	-0-
	Total	\$ 585	\$ 1,492	\$ 1,120	\$ 440	\$ 990
Newport Avenue Lot 9, Block K, North Acres, Section 1	Land	\$ 585	\$ 1,492	\$ 1,120	\$ 440	\$ 990
	Imps	-0-	-0-	-0-	-0-	-0-
	Total	\$ 585	\$ 1,492	\$ 1,120	\$ 440	\$ 990
Newport Avenue Lot 9, Block S, North Acres, Section 1	Land	\$ 1,787	\$ 1,787	\$ 1,340	\$ 1,340	\$ 1,180
	Imps	-0-	-0-	-0-	-0-	-0-
	Total	\$ 1,787	\$ 1,787	\$ 1,340	\$ 1,340	\$ 1,180
Applegate Drive Lot 20, Block B, North Acres Section 1	Land	\$ 981	\$ 1,962	\$ 1,470	\$ 740	\$ 1,300
	Imps	-0-	-0-	-0-	-0-	-0-
	Total	\$ 981	\$ 1,962	\$ 1,470	\$ 740	\$ 1,300
Applegate Drive Lot 21, Block B, North Acres Section 1	Land	\$ 928	\$ 1,856	\$ 1,390	\$ 700	\$ 1,230
	Imps	-0-	-0-	-0-	-0-	-0-
	Total	\$ 928	\$ 1,856	\$ 1,390	\$ 700	\$ 1,230
Applegate and Mid- dle Fiskville Rd., Lot 22, Block B, North Acres, Section 1	Land	\$ 1,148	\$ 1,722	\$ 1,290	\$ 860	\$ 1,140
	Imps	-0-	-0-	-0-	-0-	-0-
	Total	\$ 1,148	\$ 1,722	\$ 1,290	\$ 860	\$ 1,140
Applegate Drive Lot 2, Block C, North Acres, Section 1	Land	\$ 1,003	\$ 2,006	\$ 1,500	\$ 750	\$ 1,330
	Imps	-0-	-0-	-0-	-0-	-0-
	Total	\$ 1,003	\$ 2,006	\$ 1,500	\$ 750	\$ 1,330

		Full Value by Tax Dept. 1963	Full Value by Tax Dept. 1964	Assessed Value By Tax Dept.	Value Rendered By Owner	Assessed Value As Fixed By Board
Applegate Drive Lot 3, Block C, North Acres, Section 1	Land	\$ 995	\$ 1,990	\$ 1,490	\$ 750	\$ 1,320
	Imps	-0-	-0-	-0-	-0-	-0-
	Total	\$ 995	\$ 1,990	\$ 1,490	\$ 750	\$ 1,320
Salem Lane, Lot 1, Block D, North Acres, Sec. 1	Land	\$ 1,358	\$ 1,810	\$ 1,360	\$ 1,020	\$ 1,200
	Imps	-0-	-0-	-0-	-0-	-0-
	Total	\$ 1,358	\$ 1,810	\$ 1,360	\$ 1,020	\$ 1,200
Salem Lane, Lot 2, Block D, North Acres, Sec. 1	Land	\$ 1,343	\$ 1,989	\$ 1,490	\$ 1,010	\$ 1,320
	Imps	-0-	-0-	-0-	-0-	-0-
	Total	\$ 1,343	\$ 1,989	\$ 1,490	\$ 1,010	\$ 1,320
Salem Lane, Lot 3, Block D, North Acres, Sec. 1	Land	\$ 1,492	\$ 1,989	\$ 1,490	\$ 1,120	\$ 1,320
	Imps	-0-	-0-	-0-	-0-	-0-
	Total	\$ 1,492	\$ 1,989	\$ 1,490	\$ 1,120	\$ 1,320
Applegate Drive Lot 1B, Resub. of Lot 1, Block N, North Acres, Sec.1	Land	\$ 888	\$ 1,277	\$ 960	\$ 670	\$ 850
	Imps	-0-	-0-	-0-	-0-	-0-
	Total	\$ 888	\$ 1,277	\$ 960	\$ 670	\$ 850
Applegate Drive Lot 1A, Resub. of Lot 1, Block N, North Acres, Sec. 1	Land	\$ 948	\$ 1,411	\$ 1,060	\$ 710	\$ 930
	Imps	-0-	-0-	-0-	-0-	-0-
	Total	\$ 948	\$ 1,411	\$ 1,060	\$ 710	\$ 930
Newport Avenue Lot 12, Block D, North Acres, Sec.1	Land	\$ 610	\$ 2,075	\$ 1,560	\$ 460	\$ 1,370
	Imps	-0-	-0-	-0-	-0-	-0-
	Total	\$ 610	\$ 2,075	\$ 1,560	\$ 460	\$ 1,370
Newport Avenue Lot 13, Block D, North Acres, Sec.1	Land	\$ 585	\$ 1,989	\$ 1,490	\$ 440	\$ 1,320
	Imps	-0-	-0-	-0-	-0-	-0-
	Total	\$ 585	\$ 1,989	\$ 1,490	\$ 440	\$ 1,320
Newport Avenue Lot 6, Block O, North Acres Section 1	Land	\$ 1,556	\$ 1,556	\$ 1,170	\$ 1,170	\$ 1,030
	Imps	-0-	-0-	-0-	-0-	-0-
	Total	\$ 1,556	\$ 1,556	\$ 1,170	\$ 1,170	\$ 1,030
Newport Avenue Lot 7, Block O, North Acres, Section 1	Land	\$ 585	\$ 1,492	\$ 1,120	\$ 440	\$ 990
	Imps	-0-	-0-	-0-	-0-	-0-
	Total	\$ 585	\$ 1,492	\$ 1,120	\$ 440	\$ 990

		Full Value by Tax Dept. 1963	Full Value by Tax Dept. 1964	Assessed Value By Tax Dept.	Value Rendered By Owner	Assessed Value As Fixed by Board
Newport Avenue Lot 8, Block O, North Acres Section 1	Land Imps	\$ 585 -0-	\$ 1,492 -0-	\$ 1,120 -0-	\$ 440 -0-	\$ 990 -0-
	Total	\$ 585	\$ 1,492	\$ 1,120	\$ 440	\$ 990
Newport Avenue Lot 9, Block O, North Acres, Section 1	Land Imps	\$ 585 -0-	\$ 1,492 -0-	\$ 1,120 -0-	\$ 440 -0-	\$ 990 -0-
	Total	\$ 585	\$ 1,492	\$ 1,120	\$ 440	\$ 990
Walnut Bend Dr. Lot 1, Block P, North Acres, Section 1	Land Imps	\$ 1,272 -0-	\$ 2,544 -0-	\$ 1,910 -0-	\$ 950 -0-	\$ 1,680 -0-
	Total	\$ 1,272	\$ 2,544	\$ 1,910	\$ 950	\$ 1,680
Applegate Drive Lot 2, Block P, North Acres, Sec- tion 1	Land Imps	\$ 1,144 -0-	\$ 2,288 -0-	\$ 1,720 -0-	\$ 860 -0-	\$ 1,510 -0-
	Total	\$ 1,144	\$ 2,288	\$ 1,720	\$ 860	\$ 1,510
Applegate Drive Lot 4, Block P, North Acres, Section 1	Land Imps	\$ 1,051 -0-	\$ 2,101 -0-	\$ 1,580 -0-	\$ 790 -0-	\$ 1,390 -0-
	Total	\$ 1,051	\$ 2,101	\$ 1,580	\$ 790	\$ 1,390
Newport Avenue Lot 6, Block P, North Acres, Section 1	Land Imps	\$ 704 -0-	\$ 1,627 -0-	\$ 1,220 -0-	\$ 530 -0-	\$ 1,190 -0-
	Total	\$ 704	\$ 1,627	\$ 1,220	\$ 530	\$ 1,190
Newport Avenue Lot 7, Block P, North Acres, Section 1	Land Imps	\$ 613 -0-	\$ 1,563 -0-	\$ 1,170 -0-	\$ 460 -0-	\$ 1,030 -0-
	Total	\$ 613	\$ 1,563	\$ 1,170	\$ 460	\$ 1,030
Newport Avenue Lot 8, Block P, North Acres, Section 1	Land Imps	\$ 613 -0-	\$ 1,563 -0-	\$ 1,170 -0-	\$ 460 -0-	\$ 1,030 -0-
	Total	\$ 613	\$ 1,563	\$ 1,170	\$ 460	\$ 1,030
Newport Avenue Lot 9, Block P, North Acres, Section 1	Land Imps	\$ 636 -0-	\$ 1,622 -0-	\$ 1,220 -0-	\$ 480 -0-	\$ 1,070 -0-
	Total	\$ 636	\$ 1,622	\$ 1,220	\$ 480	\$ 1,070
Walnut Bend Dr. Lot 10, Block P, North Acres, Section 1	Land Imps	\$ 1,627 -0-	\$ 1,627 -0-	\$ 1,220 -0-	\$ 1,220 -0-	\$ 1,080 -0-
	Total	\$ 1,627	\$ 1,627	\$ 1,220	\$ 1,220	\$ 1,080

		Full Value by Tax Dept. 1963	Full Value by Tax Dept. 1964	Assessed Value By Tax Dept.	Value Rendered By Owner	Assessed Value As Fixed By Board
Walnut Bend Dr. Lot 13, Block P, North Acres, Section 1	Land	\$ 1,563	\$ 2,084	\$ 1,560	\$ 1,170	\$ 1,380
	Imps	-0-	-0-	-0-	-0-	-0-
	Total	\$ 1,563	\$ 2,084	\$ 1,560	\$ 1,170	\$ 1,380
Newport Avenue Lot 7, Block E, North Acres, Section 1	Land	\$ 585	\$ 1,492	\$ 1,120	\$ 440	\$ 990
	Imps	-0-	-0-	-0-	-0-	-0-
	Total	\$ 585	\$ 1,492	\$ 1,120	\$ 440	\$ 990
Newport Avenue Lot 8, Block E, North Acres, Section 1	Land	\$ 585	\$ 1,492	\$ 1,120	\$ 440	\$ 990
	Imps	-0-	-0-	-0-	-0-	-0-
	Total	\$ 585	\$ 1,492	\$ 1,120	\$ 440	\$ 990
Newport Avenue Lot 9, Block E, North Acres Section 1	Land	\$ 585	\$ 1,492	\$ 1,120	\$ 440	\$ 990
	Imps	-0-	-0-	-0-	-0-	-0-
	Total	\$ 585	\$ 1,492	\$ 1,120	\$ 440	\$ 990
Somerset Avenue Lot 18, Block M, North Acres, Section 1	Land	\$ 1,494	\$ 2,656	\$ 1,990	\$ 1,120	\$ 1,760
	Imps	-0-	-0-	-0-	-0-	-0-
	Total	\$ 1,494	\$ 2,656	\$ 1,990	\$ 1,120	\$ 1,760
Somerset Avenue Lot 17, Block M, North Acres, Section 1	Land	\$ 1,538	\$ 2,306	\$ 1,730	\$ 1,150	\$ 1,530
	Imps	-0-	-0-	-0-	-0-	-0-
	Total	\$ 1,538	\$ 2,306	\$ 1,730	\$ 1,150	\$ 1,530
Applegate Drive Lot 16, Block M, North Acres, Section 1	Land	\$ 1,420	\$ 2,129	\$ 1,600	\$ 1,070	\$ 1,410
	Imps	-0-	-0-	-0-	-0-	-0-
	Total	\$ 1,420	\$ 2,129	\$ 1,600	\$ 1,070	\$ 1,410
Hollybluff Street Lot 1, Block M, North Acres Resub.	Land	\$ 883	\$ 1,766	\$ 1,320	\$ 660	\$ 1,170
	Imps	-0-	-0-	-0-	-0-	-0-
	Total	\$ 883	\$ 1,766	\$ 1,320	\$ 660	\$ 1,170
Hollybluff Street Lot 2, Block M, North Acres Resub.	Land	\$ 939	\$ 1,878	\$ 1,410	\$ 700	\$ 1,240
	Imps	-0-	-0-	-0-	-0-	-0-
	Total	\$ 939	\$ 1,878	\$ 1,410	\$ 700	\$ 1,240
Hollybluff Street Lot 3, Block M, North Acres Resub.	Land	\$ 883	\$ 1,766	\$ 1,320	\$ 660	\$ 1,170
	Imps	-0-	-0-	-0-	-0-	-0-
	Total	\$ 883	\$ 1,766	\$ 1,320	\$ 660	\$ 1,170

		Full Value by Tax Dept. 1963	Full Value by Tax Dept. 1964	Assessed Value By Tax Dept.	Value Rendered By Owner	Assessed Value As Fixed By Board
Hollybluff Street	Land	\$ 831	\$ 1,662	\$ 1,250	\$ 620	\$ 1,100
Lot 4, Block M,	Imps	-0-	-0-	-0-	-0-	-0-
North Acres Resub.						
	Total	\$ 831	\$ 1,662	\$ 1,250	\$ 620	\$ 1,100
Hollybluff Street	Land	\$ 831	\$ 1,662	\$ 1,250	\$ 620	\$ 1,100
Lot 5, Block M,	Imps	-0-	-0-	-0-	-0-	-0-
North Acres Resub.						
	Total	\$ 831	\$ 1,662	\$ 1,250	\$ 620	\$ 1,100
Hollybluff Street	Land	\$ 831	\$ 1,662	\$ 1,250	\$ 620	\$ 1,100
Lot 8, Block M,	Imps	-0-	-0-	-0-	-0-	-0-
North Acres Resub.						
	Total	\$ 831	\$ 1,662	\$ 1,250	\$ 620	\$ 1,100
Hollybluff Street	Land	\$ 898	\$ 1,795	\$ 1,350	\$ 670	\$ 1,190
Lot 9, Block M,	Imps	-0-	-0-	-0-	-0-	-0-
North Acres Resub.						
	Total	\$ 898	\$ 1,795	\$ 1,350	\$ 670	\$ 1,190
Hollybluff Street	Land	\$ 969	\$ 1,938	\$ 1,450	\$ 730	\$ 1,280
Lot 13, Block M,	Imps	-0-	-0-	-0-	-0-	-0-
North Acres Resub.						
	Total	\$ 969	\$ 1,938	\$ 1,450	\$ 730	\$ 1,280
Hollybluff Street	Land	\$ 966	\$ 1,931	\$ 1,450	\$ 720	\$ 1,280
Lot 14, Block M,	Imps	-0-	-0-	-0-	-0-	-0-
North Acres Resub.						
	Total	\$ 966	\$ 1,931	\$ 1,450	\$ 720	\$ 1,280
Hollybluff Street	Land	\$ 843	\$ 1,686	\$ 1,260	\$ 630	\$ 1,120
Lot 15, Block M,	Imps	-0-	-0-	-0-	-0-	-0-
North Acres Resub.						
	Total	\$ 843	\$ 1,686	\$ 1,260	\$ 630	\$ 1,120
Hollybluff Street	Land	\$ 843	\$ 1,686	\$ 1,260	\$ 630	\$ 1,120
Lot 32, Block M,	Imps	-0-	-0-	-0-	-0-	-0-
North Acres Resub.						
	Total	\$ 843	\$ 1,686	\$ 1,260	\$ 630	\$ 1,120
Hollybluff Street	Land	\$ 843	\$ 1,686	\$ 1,260	\$ 630	\$ 1,120
Lot 33, Block M,	Imps	-0-	15,644	11,730	-0-	11,730
North Acres Resub.						
	Total	\$ 843	\$17,330	\$12,990	\$ 630	\$12,850
Somerset Avenue	Land	\$ 1,613	\$ 2,151	\$ 1,610	\$ 1,210	\$ 1,420
Lot 2, Block N,	Imps	-0-	-0-	-0-	-0-	-0-
North Acres,						
Section 1	Total	\$ 1,613	\$ 2,151	\$ 1,610	\$ 1,210	\$ 1,420

		Full Value by Tax Dept. 1963	Full Value by Tax Dept. 1964	Assessed Value By Tax Dept.	Value Rendered By Owner	Assessed Value As Fixed By Board
Somerset Avenue Lot 3, Block N, North Acres Section 1	Land Imps Total	\$ 1,637 -0- \$ 1,637	\$ 2,182 -0- \$ 2,182	\$ 1,640 -0- \$ 1,640	\$ 1,230 -0- \$ 1,230	\$ 1,440 -0- \$ 1,440
Somerset Avenue Lot 6, Block N, North Acres, Section 1	Land Imps Total	\$ 1,686 -0- \$ 1,686	\$ 2,248 -0- \$ 2,248	\$ 1,690 -0- \$ 1,690	\$ 1,260 -0- \$ 1,260	\$ 1,490 -0- \$ 1,490
Applegate Drive Lot 14, Block N, North Acres Section 1	Land Imps Total	\$ 1,712 -0- \$ 1,712	\$ 2,282 -0- \$ 2,282	\$ 1,710 -0- \$ 1,710	\$ 1,280 -0- \$ 1,280	\$ 1,510 -0- \$ 1,510
Applegate Drive Lot 15, Block N, North Acres Section 1	Land Imps Total	\$ 1,801 -0- \$ 1,801	\$ 2,401 -0- \$ 2,401	\$ 1,800 -0- \$ 1,800	\$ 1,350 -0- \$ 1,350	\$ 1,590 -0- \$ 1,590
Applegate Drive Lot 16, Block N, North Acres Section 1	Land Imps Total	\$ 1,161 -0- \$ 1,161	\$ 2,321 -0- \$ 2,321	\$ 1,740 -0- \$ 1,740	\$ 870 -0- \$ 870	\$ 1,540 -0- \$ 1,540
Salem Lane, Lot 6, Block D, North Acres, Sec. 1	Land Imps Total	\$ 1,492 -0- \$ 1,492	\$ 1,989 -0- \$ 1,989	\$ 1,490 -0- \$ 1,490	\$ 1,120 -0- \$ 1,120	\$ 1,320 -0- \$ 1,320
Newport Avenue Lot 19, Block D, North Acres Section 1	Land Imps Total	\$ 585 -0- \$ 585	\$ 1,989 -0- \$ 1,989	\$ 1,490 -0- \$ 1,490	\$ 440 -0- \$ 440	\$ 1,320 -0- \$ 1,320
Newport Avenue Lot 20, Block D, North Acres Section 1	Land Imps Total	\$ 585 -0- \$ 585	\$ 1,989 -0- \$ 1,989	\$ 1,490 -0- \$ 1,490	\$ 440 -0- \$ 440	\$ 1,320 -0- \$ 1,320
Newport Avenue Lot 21, Block D, North Acres Section 1	Land Imps Total	\$ 585 -0- \$ 585	\$ 1,989 -0- \$ 1,989	\$ 1,490 -0- \$ 1,490	\$ 440 -0- \$ 440	\$ 1,320 -0- \$ 1,320
Newport Avenue Lot 22, Block D, North Acres Section 1	Land Imps Total	\$ 707 -0- \$ 707	\$ 1,804 -0- \$ 1,804	\$ 1,350 -0- \$ 1,350	\$ 530 -0- \$ 530	\$ 1,190 -0- \$ 1,190

		Full Value by Tax Dept. 1963	Full Value by Tax Dept. 1964	Assessed Value By Tax Dept..	Value Rendered By Owner	Assessed Value As Fixed By Board
Newport Avenue	Land	\$ 704	\$ 1,795	\$ 1,350	\$ 530	\$ 1,190
Lot 1, Block E,	Imps	-0-	-0-	-0-	-0-	-0-
North Acres						
Section 1	Total	\$ 704	\$ 1,795	\$ 1,350	\$ 530	\$ 1,190
Newport Avenue	Land	\$ 585	\$ 1,492	\$ 1,120	\$ 440	\$ 990
Lot 2, Block E,	Imps	-0-	-0-	-0-	-0-	-0-
North Acres						
Section 1	Total	\$ 585	\$ 1,492	\$ 1,120	\$ 440	\$ 990
Newport Avenue	Land	\$ 585	\$ 1,492	\$ 1,120	\$ 440	\$ 990
Lot 3, Block E,	Imps	-0-	-0-	-0-	-0-	-0-
North Acres						
Section 1	Total	\$ 585	\$ 1,492	\$ 1,120	\$ 440	\$ 990
Newport Avenue	Land	\$ 585	\$ 1,492	\$ 1,120	\$ 440	\$ 990
Lot 4, Block E,	Imps	-0-	-0-	-0-	-0-	-0-
North Acres						
Section 1	Total	\$ 585	\$ 1,492	\$ 1,120	\$ 440	\$ 990
Newport Avenue	Land	\$ 585	\$ 1,492	\$ 1,120	\$ 440	\$ 990
Lot 5, Block E,	Imps	-0-	-0-	-0-	-0-	-0-
North Acres						
Section 1	Total	\$ 585	\$ 1,492	\$ 1,120	\$ 440	\$ 990

Mr. Scott said this subdivision was outside the city limits. It has gas, water, electricity and phones but no sewers. He stated this property was in Water District No. 7. He said he felt all of these lots should be valued at \$1,200 each. Mr. Scott eventually approved the assessment on all lots having an assessed value of \$990 but on that basis all lots he has in the subdivision should be \$990. The Mayor stated the Council would go look at all of this property and let Mr. Scott know their decision as soon as possible.

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MR. L. SCARBROUGH, By Mr. E. C. McClure, appealed the values as set by the Board of Equalization on the following property:

		Full Value by Tax Dept. 1963	Full Value by Tax Dept. 1964	Assessed Value By Tax Dept.	Value Rendered By Owner	Assessed Value As Fixed By Board
6th Street and	Land	\$750,756	\$692,252	\$519,190	\$422,303	\$519,190
Congress, Lots 4,	Imps	731,463	731,463	548,600	411,450	548,600
5,6 and North 16'						
of Lot 3 Block 55	Total	\$1,482,219	\$1,423,715	\$1,067,790	\$833,753	\$1,067,790

Mr. James Hart represented the L. Scarbrough Trustee and Scarbrough Estate in this appeal. Mr. McClure was present also in behalf of this appeal. Mr. Hart submitted a map showing the amount of reduction given to each parcel of land on the west side of Congress Avenue from 5th Street to 10th Street. He stated the F. W. Woolworth Store, which is across the street from Scarbrough's property, was given 13.6% reduction and Scarbrough's were given 7.8% reduction and they felt the reduction should have been the same. He reviewed the taxes on Congress Avenue since 1945 stating at that time the character of the property was taken into account. Since that time there has been a general decline of property on Congress and this had been recognized and there had been two reductions giving all the same reduction. Now reductions ranged from 26.7% down to 5.9% with Scarbrough's being the second lowest of any reduction. They felt the reduction should be on a flat and uniform basis and they should receive the same reduction as Woolworth. He said Scarbrough's had helped to hold Congress Avenue together, they kept the building attractive, and by efficient management kept sales and business up and they should not be penalized and should get the same reduction comparable with Woolworth. Mr. Klitgaard stated this was not an overall uniform reduction but was on a restudy of values taking into consideration vacancies and new lease information. They did not have any information on the Scarbrough lease. Discussion of amount assessed per front foot was held and it was brought out that the Woolworth property was assessed more per front foot than the Scarbrough property. The Mayor said the Council would check with the Tax Department on this and let them know as soon as possible.

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Councilman Long moved that the tax appeal of Moton H. Crockett, Jr. scheduled to be heard today be postponed until November 10th. The motion, seconded by Councilman LaRue, carried by the following vote:

Ayes: Councilmen LaRue, Long, Shanks, White, Mayor Palmer
Noes: None

The tax appeal of Hugh L. McMath scheduled to be heard today was postponed until November 10th.

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MR. OSCAR CEDER appealed the values as set by the Board of Equalization on the following property:

		Full Value by Tax Dept. 1963	Full Value by Tax Dept. 1964	Assessed Value By Tax Dept.	Value Rendered By Owner	Assessed Value As Fixed By Board
<u>ARTHUR CEDER</u>						
Old Manor Road	Land	\$22,224	\$66,672	\$50,000	Not Ren-	\$50,000
between Ferguson	Imps	-0-	-0-	-0-	dered	-0-
Land & RR. 148.16						
Acres H.T. Davis						
Survey	Total	\$22,224	\$66,672	\$50,000		\$50,000

OSCAR CEDER

	Full Value by Tax Dept. 1963	Full Value by Tax Dept. 1964	Assessed Value By Tax Dept.	Value Rendered By Owner	Assessed Value As Fixed By Board
Morris Lane, S. of Land	\$16,839	\$57,244	\$42,930	Not Ren-	\$42,930
Daffan Lane, 25.12 Imps	<u>3,116</u>	<u>4,740</u>	<u>3,560</u>	dered	<u>3,560</u>
Ac. H.T. Davis and					
76.7 Ac. Lucas Munos					
34.4 Ac. James Bur-					
leson Survey					
Total	\$19,955	\$61,984	\$46,490		\$46,490

PAUL CEDER

	Full Value by Tax Dept. 1963	Full Value by Tax Dept. 1964	Assessed Value By Tax Dept.	Value Rendered By Owner	Assessed Value As Fixed By Board
Morris Lane, S. of Land	\$15,916	\$60,986	\$45,740	Not Ren-	\$45,740
Daffan Ln. 29.92 Imps	<u>4,740</u>	<u>3,116</u>	<u>2,340</u>	dered	<u>2,340</u>
Ac. H.T. Davis, 67					
Acres Lucas Munos,					
39.7 Ac., James Bur-					
leson Survey					
Total	\$20,656	\$64,102	\$48,080		\$48,080

EVELYN B. YOUNGQUIST

	Full Value by Tax Dept. 1963	Full Value by Tax Dept. 1964	Assessed Value By Tax Dept.	Value Rendered By Owner	Assessed Value As Fixed By Board
Morris Lane, S. of Land	\$15,209	\$42,955	\$32,220	Not Ren-	\$32,220
Daffan Lane, 24.3 Imps	<u>3,491</u>	<u>3,491</u>	<u>2,620</u>	dered	<u>2,620</u>
Ac. James Burleson,					
76.66 Ac. Lucas					
Munos 5.95 Ac. H.T.					
Davis Survey					
Total	\$ 18,700	\$46,446	\$34,840		\$34,840

Mr. Oscar Ceder appeared for these four appeals. Mr. Arthur Ceder, Mr. Paul Ceder and Mr. Youngquist were present also. Mr. Ceder said this appeal was on the land only. He said this property was right at the end of the Austin Independent School District and was adjacent to the Manor School District. He stated this was bad land with ravines and would be too expensive to develop. He said the valuation had tripled or quadrupled this year and it had just been raised not over three years ago. He felt the value of this property had not gone up that much. He said they would go along with any thing reasonable, even double but four times was too much. The Mayor stated the Council would go out and look at the property and see what could be worked out.

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MR. RICHARD AVENT appealed the values as set by the Board of Equalization on the following property:

	Full Value by Tax Dept. 1963	Full Value by Tax Dept. 1964	Assessed Value By Tax Dept.	Value Rendered By Owner	Assessed Value As Fixed By Board
1302 Norwalk Ln. Land	\$ 4,594	\$ 9,092	\$ 6,820	Not Ren-	\$ 6,820
Lot 2A, Resub. of Imps	<u>-0-</u>	<u>40,253</u>	<u>30,190</u>	dered	<u>30,190</u>
Parts Lots 1 and					
2, Block 8, West-					
field A					
Total	\$ 4,594	\$49,345	\$37,010		\$37,010

Mr. Avent stated this appeal was on land and improvements both. He said this was only a 58' lot with a 75' setback on Norwalk Lane; he paid \$5,800 for the lot two years ago, that it was a small lot zoned for six apartment units but it had been a real problem to build them there. He said they had to build the apartments smaller than they would have liked; that they had to stagger them and there were only two windows per apartment. He said there was no tile in the baths, except around the tubs and there were no carpets. He said he thought the land should be valued at \$5,800 and the improvements at \$34,348, the price he paid for them. The Mayor said the Council would go out and look at this property. Mr. Avent stated they could look at Apartment No. 6.

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MR. D. R. SAMUELSON appealed the values as set by the Board of Equalization on the following property:

	Full Value by Tax Dept. 1963	Full Value by Tax Dept. 1964	Assessed Value By Tax Dept.	Value Rendered By Owner	Assessed Value As Fixed By Board
4400 Balcones Dr., Land	\$ 5,936	\$ 7,250	\$ 5,440	\$ 4,450	\$ 5,440
Lot 1, Blk.J, Resub. Imps of Balcones Park 2,	<u>20,998</u>	<u>25,460</u>	<u>19,100</u>	<u>15,750</u>	<u>18,810</u>
Lots 5 & 6, Blk.H,					
Lots 1 & 2, Blk. I &					
Lot 1, Block J Total	\$26,934	\$32,710	\$24,540	\$20,200	\$24,250

Mr. Samuelson stated this appeal was on the land. He said he paid \$4,500 for the lot eight or nine years ago. He said he thought his lot should be comparable with the lot next to his and he wanted to know how the Tax Department arrived at the figure on his lot as it was valued 100% more than it was four years ago. Mr. Gladden explained the method of valuating irregular shaped parcels was to determine average width of the lot, his being determined at 98'. Also the lot next to his was much lower running down to a ravine and has a lower unit value. Mr. Samuelson felt he was being penalized for the 10' that the City gave him which did not do him any good. The Mayor said the Council would go look at this property.

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STECK COMPANY, by Harry Whittington, appealed the values as set by the Board of Equalization on the following property:

	Full Value by Tax Dept. 1963	Full Value by Tax Dept. 1964	Assessed Value By Tax Dept.	Value Rendered By Owner	Assessed Value As Fixed By Board
Steck Ave. & Land	\$ 63,700	\$109,200	\$ 81,900	Not Ren-	\$ 81,900
Missouri Pacific Imps	<u>635,102</u>	<u>635,102</u>	<u>476,330</u>	dered	<u>476,330</u>
R.R., 36.40 Ac.					
James M. Mitchell					
Survey Total	\$698,802	\$744,302	\$558,230		\$558,230

Mr. Whittington represented the Steck Company in this appeal. He stated this property had been increased from \$1,750 an acre to \$3,000 an acre and there had been two sales in the area this year at \$2,300 an acre with 10% down and 5% interest for 10 years. He said in the light of these sales they felt that \$2,300 an acre would be a fair value. The Mayor stated the Council would go look at this property.

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MR. LEON LEBOWITZ appealed the values as set by the Board of Equalization on the following property:

	Full Value by Tax Dept. 1963	Full Value by Tax Dept. 1964	Assessed Value By Tax Dept.	Value Rendered By Owner	Assessed Value As Fixed By Board
3403 Cascadera Dr. Land	\$ 2,334	\$ 5,835	\$ 4,380	\$ 1,750	\$ 4,380
Lot 6, Blk.D, Imps	<u>-0-</u>	<u>26,431</u>	<u>19,820</u>	<u>-0-</u>	<u>19,820</u>
Balcones Park, Edgemont, Sec. 2 Total	\$ 2,334	\$32,266	\$24,200	\$ 1,750	\$24,200

Mr. Lebowitz said his appeal was on the question of whether all property was being assessed fairly and equally. He stated when the subdivider had this subdivision he was given a 50% discount and now that the homes had been sold the discount had been removed and were being assessed at 75% of market value. He said he wanted to be sure that everybody was being taxed the same. He said the property in Foothill Terrace had not been increased since 1956 and theirs had increased 20% in addition to the 50% discount being dropped and he felt the owners in new subdivisions were paying on market value and the others were not. He compared his lot with the lots adjoining his property stating the 50% discount had been dropped on all the lots, but then some of the lots had been raised and some had not and he felt they should have all been treated the same. Mr. Gladden explained it was not the subdivider that was given the 50% discount but the discount had been given because of the terrain but now the lots had been built up and after four years he thought it was time to remove the 50% discount. Mr. Lebowitz said his lot had been difficult to build on. The Mayor stated the Council would go out and look at this property.

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MR. W. E. WARNER appealed the values as set by the Board of Equalization on the following property:

	Full Value by Tax Dept. 1963	Full Value by Tax Dept. 1964	Assessed Value By Tax Dept.	Value Rendered By Owner	Assessed Value As Fixed By Board
10201 Middle Fisk- Land	\$12,000	\$24,000	\$18,000	\$ 9,000	No Appeal
ville Rd., 20 Ac., Imps	<u>6,386</u>	<u>6,386</u>	<u>4,790</u>	<u>4,500</u>	
John Applegate Survey Total	\$18,386	\$30,386	\$22,790	\$13,500	

Mr. Warner stated he farmed this 20 acre tract. He said the property adjacent to his was used for a junk yard and old junk cars and he did not think he could sell his property for what they had it on the tax roll, but he stated he did not want to sell it as it was his home and he was trying to make a living on it. He said the old house was 75 years old and the house he lived in now was a barrack and it cost less than \$2,300 to buy it, move it, sheet rock it and put into the condition it is in now. He stated he would sell the property for \$20,000. The Mayor said the Council would go out and look at this property.

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DR. SIGMAN W. HAYES appealed the values as set by the Board of Equalization on the following property:

		Full Value by Tax Dept. 1963	Full Value by Tax Dept. 1964	Assessed Value By Tax Dept.	Value Rendered By Owner	Assessed Value As Fixed By Board
Patterson Road	Land	\$ 9,300	\$31,000	\$23,250	Not Ren-	\$18,300
62 Acres J. C.	Imps	384	384	290	dered	290
Tannehill League						
	Total	\$ 9,684	\$31,384	\$23,540		\$18,590

Dr. Hayes stated he had bought this farm in 1950 for \$7,500. He said they had bought it for their home but it had not worked out and it was just being used as a farm. He stated there would have to be development on the east side of the creek before this property could be developed as residential. He thought the whole farm should be valued at \$200 an acre. The Mayor said the Council would go out and look at this property.

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Councilman Long moved to set the tax appeal of Mr. Jacob Bauerle for 9:00 A.M., November 10, 1964. The motion, seconded by Councilman LaRue, carried by the following vote:

Ayes: Councilmen LaRue, Long, Shanks, White, Mayor Palmer
Noes: None

The Council adjourned at 7:00 P.M. subject to the call of the Mayor.

APPROVED

Sam E. Palmer
Mayor

ATTEST:

Grace Morrison
Assistant City Clerk