

MINUTES OF THE CITY COUNCIL

CITY OF AUSTIN, TEXAS

Special Meeting

November 10, 1964

9:00 A.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.

The Mayor announced that this was a Special Meeting of the Council called for the purpose of hearing tax appeals of Moton H. Crockett, Jr., Hugh L. McMath, R. C. Armstrong, Z. T. Scott, O. B. Kelley, Robert P. Toomey, Joe Crow, Carrington's University Hills and Holiday Realty Company, Inc., and Jacob Bauerle.

MR. MOTON H. CROCKETT, JR. 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
Between Interre-	Land	\$ 2,837	\$14,082	\$10,560	\$ 2,130	\$10,560
gional and Middle	Imps	100	100	80	80	80
Fiskville Road,						
1.621 Acres John						
Applegate Survey	Total	\$ 2,937	\$14,182	\$10,640	\$ 2,210	\$10,640

Mr. Crockett stated this property was 1.2 miles north of the city limits on the Interregional Highway, that this property was narrow being 110 feet at the narrowest point on the north end. He said the use value had not changed and the revenue he received from this property was \$50 a year for a sign. He said he would give the improvements to any one that would carry them off. He compared his property to that of Mr. Scott's who has acreage to the east of his. It was brought out that Mr. Scott did not have any frontage on the Interregional and Mr. Crockett did. Mr. Crockett said all the property on the Interregional called

could not be used for commercial and he had no ingress or egress except on the frontage road; it did not make his property more valuable when you could not get on or off the Interregional Highway and it was 1 mile from the exit. Mr. Gladden stated all the property on the Interregional in this area was on the tax roll on a front foot basis. Mr. Crockett said he did not think this value should be raised 5 times. The Mayor said the Council would go out and look at this property.

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MR. R. C. ARMSTRONG 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
Corner Parkway	Land	\$ 1,414	\$ 4,440	\$ 3,330	\$ 1,060	\$ 3,330
and Rainbow Bend	Imps	-0-	-0-	-0-	-0-	-0-
N. 116 ft. avg.						
Lot 37, Enfield D	Total	\$ 1,414	\$ 4,440	\$ 3,330	\$ 1,060	\$ 3,330

Mr. Armstrong stated this lot had deed restrictions requiring a 25' setback on Rainbow Bend and 30' on Parkway leaving a lot on which he was unable to build. He said it was written on the tax map in the past that this lot was not suitable for building and he would have utilized it a long time ago if it had been possible. Another restriction was that all buildings facing Pease Park had to be single level. Mr. Gladden stated the 75% discount had been removed and 15% discount had been allowed for the slope and bluff. Mr. Klitgaard pointed out that a few years ago people did not want lots having irregular topography but now buyers demands have changed. The Mayor said the Council would go out and look at this property.

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Z. T. SCOTT, By Trueman O'Quinn, 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
3700 Windsor Rd.	Land	\$23,380	\$52,425	\$39,320	\$17,540	\$37,080
6.68 Acres Daniel	Imps	37,765	33,888	25,420	28,320	25,420
J. Gilbert Survey						
	Total	\$61,145	\$86,313	\$64,740	\$45,860	\$62,500

Mr. Trueman O'Quinn represented Mrs. Scott in this appeal. He stated this was the Scott homesite. He said there had been a decrease in the improvements since 1963 but the value of the land had almost doubled. There had been a minor adjustment by the Board of Equalization but they felt the values were still in excess of the land. Mr. O'Quinn stated the Tax Department had converted

the front part of this property into lots for tax purposes and the property had not been subdivided and was still in acreage. He said the Board of Equalization had explained that they had taken 150' depth and called them lots and had put them on a front foot basis but some of the land did not have any frontage. He said this was a $6\frac{1}{2}$ acre tract with limited access on Mathews Drive, that it is high above the street, and you could not cut out a lot as there is a bluff. He compared this property to the Swann and Eppright property showing the assessed value of the Swann property at \$3700 an acre, the Eppright property at \$4100 an acre and the Scott property at \$5440 an acre. Mr. O'Quinn said they were not appealing the values on the improvements although there would be a limited demand for this home. He brought out that sometimes land is worth less because of the improvements that are on it and if this house was not on this land the $6\frac{1}{2}$ acres might be worth more if it were subdivided and streets and utilities put in, but this is Mrs. Scott's home and she is not going to subdivide it. The Mayor said the Council would go out and look at this land.

MR. O. B. KELLEY, By F. M. Pfaefflin, 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
North Interregion- Land	\$ 1,566	\$ 4,358	\$ 3,270	Not Ren-	\$ 3,270
al, 1.044 Acres Imps	-0-	-0-	-0-	dered	-0-
John Applegate Sur.					
Total	\$ 1,566	\$ 4,358	\$ 3,270		\$ 3,270
Between North Land	\$ 7,156	\$17,432	\$13,070	Not Ren-	\$13,070
Interregional & Imps	500	500	380	dered	380
Middle Fiskville					
Rd., 4.089 Ac. John					
Applegate Survey Total	\$ 7,656	\$17,932	\$13,450		\$13,450

Mr. Pfaefflin represented Mr. Kelley in this appeal. He stated they had the same problem as Mr. Crockett. He said they felt \$20 a front foot on the Interregional Highway was too high and also their land had a swag in it. He said the improvements were alright.

MR. ROBERT P. TOOMEY, By Mr. Joe Crow, 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
1600 Barton Springs Land	\$27,456	\$52,346	\$39,260	\$20,590	\$39,260
3.954 Ac. Isaac Imps	15,144	14,478	10,860	11,360	10,860
Decker League					
Total	\$42,600	\$66,824	\$50,120	\$31,950	\$50,120

Mr. Crow represented Mr. Toomey in this appeal. He submitted a map to the Council showing the property from Sterzing Street on the west to Barton Drive on the east and from Barton Springs on the south to Toomey Road on the north; listing the amount of full value of each parcel for the years 1963 and 1964 as appraised by the Tax Department; showing the blocks that were decreased and the blocks that were increased; and he discussed the whole area in general and made comparisons. He said this general area was deteriorating and there were many, many properties that are vacant. He said they could not see any logical reason to raise Mr. Toomey's property 32%. He discussed the paving of Toomey Road, stating they were glad to pay their part but it did not improve or increase the value of Mr. Toomey's property. The Mayor asked Mr. Crow if he were asking for an area study and he stated he was representing Mr. Toomey only. The Mayor said the Council would go out and look at this property.

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MR. JOE CROW 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
Interregional at	Land	\$47,187	\$97,968	\$73,480	\$35,390	\$73,480
Little Walnut	Imps	-0-	-0-	-0-	-0-	-0-
Creek, 28.984 Ac.						
James P. Wallace						
Survey	Total	\$47,187	\$97,968	\$73,480	\$35,390	\$73,480

Mr. Crow said the value of this 30 acre tract had been doubled. He said he did not think you could compare sales of 3 acre tracts with 30 acre tracts and there had been no 30 acre tracts sales in the vicinity. He said when the State purchased some of this property for \$10,000 a acre it was put in the deed that he would have no abutter rights. He stated there was only one access to all of this land and he felt this was something that should be considered as it might affect the lending agencies. He said this property could not be subdivided for houses and there was a question of how much can be absorbed for commercial development. He felt in appraising property the income from the property should be considered as well as sales. He said the tax structure should be studied and he recommended that the values of every parcel of land in the City be put on the section maps in the Tax Department as it would make it easier for the citizens to see where they stand, and would help relations with the Department. The Mayor stated the Council had been considering appointing a committee to make a tax study. The Mayor said the Council would go out and look at this property.

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CARRINGTON'S UNIVERSITY HILLS and HOLIDAY REALTY COMPANY, INC. By Richard Baker, appealed the values as set by the Board of Equalization on the following property:

<u>CARRINGTON'S UNIVER-</u> <u>SITY HILLS</u>		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
Loyola Lane,	Land	Division	\$56,360	\$42,270		\$42,270
River Bend, Sec.	Imps	of	-0-	-0-		-0-
1, 28.18 Acres,		Property				
J. A. G. Brooks		and				
	Total	Annexation	\$56,360	\$42,270		\$42,270

Mr. Baker submitted 2 maps showing the condition of the subdivision on the 1st of January and the other one as it is today. He said this was an appeal for a one year adjustment only as the property would be reappraised for next year. He said they were ready to start their subdivision on the first of the year but they had not started and they felt it should be appraised at \$1200 an acre as it was undeveloped on the 1st of January.

<u>HOLIDAY REALTY</u> <u>COMPANY, INC.</u>		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
Webberville Rd.	Land	\$ 8,200	\$32,400	\$24,300	Not Ren-	\$24,300
36 Acres J. C.	Imps	2,100	2,100	1,580	dered	-0-
Tannehill League						
	Total	\$10,300	\$35,500	\$25,880		\$24,300

Mr. Baker stated this tract of land was $1\frac{1}{2}$ miles east of the City limits. He said some of this property had been acquired by the State and the Tax Department was going to make an adjustment on that. He said the appraised value of this land had been increased 4 times and they felt the value had not increased this much. He said this property was in Water District No. 13 and this was a detrement to the property. The Mayor said the Council would go out and look at this property.

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MR. JACOB BAUERLE 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
2005 South Lamar	Land	\$ 3,252	\$ 3,252	\$ 2,440	\$ 2,440	\$ 2,440
W.50 ft. Lot 6 &	Imps	14,782	15,197	11,400	11,090	11,400
E.10 ft. Lot 7,						
Block 1, Fredericks-						
burg Road Acres	Total	\$18,034	\$18,449	\$13,840	\$13,530	\$13,840

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		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
1604 Garner St.	Land	\$ 1,113	\$ 1,373	\$ 1,030	\$ 830	\$ 1,030
Lot 27, Block A,	Imps	<u>5,119</u>	<u>7,044</u>	<u>5,280</u>	<u>3,840</u>	<u>4,240</u>
Barton Heights B Annex	Total	\$ 6,232	\$ 8,417	\$ 6,310	\$ 4,670	\$ 5,270
2115 Oxford Ave.	Land	\$ 881	\$ 1,174	\$ 880	\$ 660	\$ 880
54 x 112.5 ft. avg.	Imps	<u>3,626</u>	<u>3,626</u>	<u>2,720</u>	<u>2,720</u>	<u>2,720</u>
Lot 19, Block C, Oak Hills Addn.	Total	\$ 4,507	\$ 4,800	\$ 3,600	\$ 3,380	\$ 3,600
2110 Kinney Ave.	Land	\$ 1,370	\$ 1,884	\$ 1,410	\$ 1,030	\$ 1,410
75 x 124 ft., Lot	Imps	<u>3,446</u>	<u>3,446</u>	<u>2,580</u>	<u>2,580</u>	<u>2,580</u>
19, Block C, Oak Hill	Total	\$ 4,816	\$ 5,330	\$ 3,990	\$ 3,610	\$ 3,990
2520 South 6th St.	Land	\$ 1,125	\$ 1,125	\$ 840	\$ 840	\$ 840
Lot 1, Block D, LaPerla	Imps	<u>4,706</u>	<u>4,706</u>	<u>3,530</u>	<u>2,850</u>	<u>3,530</u>
	Total	\$ 5,831	\$ 5,831	\$ 4,370	\$ 3,690	\$ 4,370

Mr. Bauerle stated he was appealing both land and improvements. He said the property at 2005 South Lamar was his office and his objection was the policy of the Tax Department in that they did not appraise the property correctly in the first place. On the other properties he said they were either rent property or property sold on contract of sale and if taxes, insurance and interest are raised he did not know what was going to happen to the property. He said he was told that the reason the taxes were raised was because of the paving and he had paid for the paving and he did not think the taxes should be raised. Councilman Long stated it had not been the Council's policy to raise taxes because of paving and the lots were worth that much before the streets were paved. He said he agreed with Mr. Crow that the values should be put on the maps. He said the appraisals on 1604 Garner and 2520 South 6th would be OK.

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MR. HUGH L. McMATH 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
N.E. Corner Ruth-	Land	\$13,180	\$32,950	\$24,710	\$ 9,890	No Appeal
erford Lane &	Imps	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	
Interregional, 6.59						
Acres, James P.						
Wallace Survey	Total	\$13,180	\$32,950	\$24,710	\$ 9,890	

Mr. and Mrs. McMath appeared for this appeal. Mr. McMath stated they had purchased this property before the war for their homesite and later found out the Interregional Highway was going through. He said it is below the Highway level and heavily wooded and therefore not suitable for commercial development. He said he would sell for \$1500 an acre. The Mayor said the Council would go out and look at this property.

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Councilman White moved that the Council cut off the tax appeals except for individual hardship cases. The motion, seconded by Councilman LaRue, carried by the following vote:

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

The Council discussed when they would go out and look at all of these properties. The Mayor asked the Tax Department to group them in different sections of the City and to arrange for transportation.

Councilman Long moved that the Council set Tuesday and Wednesday November 17th and 18th at 9:30 A.M. to go out and look at these properties. The motion, seconded by Councilman LaRue, carried by the following vote:

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

There being no further business the Council adjourned at 11:55 A.M., subject to the call of the Mayor.

APPROVED

Lester E. Palmer

ATTEST:

Grace Monroe
Assistant City Clerk