

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 1st day of November, 1954, at the Municipal Building, Eighth and Colorado, in Austin, Texas, at 2:00 P.M. for the purpose of hearing tax appeals and acting on tax appeals which the Council had heard in the past.

(Sgd) Elsie Woosley
City Clerk

(Sgd) C. A. McAden
Mayor
City of Austin, Texas

ATTEST:

(Sgd) Elsie Woosley
City Clerk

(Seal)

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) Mrs. Stuart Long
(Sgd) Ted Thompson
(Sgd) Ben White
(Sgd) Wesley Pearson

MINUTES OF THE CITY COUNCIL

CITY OF AUSTIN, TEXAS

Special Meeting

November 1, 1954
2:00 P.M.

Council Chamber, City Hall

The meeting was called to order with Mayor McAden presiding.

Roll Call:

Present: Councilmen Long, Pearson, Thompson, White, Mayor McAden

Absent: None

Present also: W. E. Seaholm, City Manager; W. T. Williams, Jr., City Attorney; Officials of the City Tax Department.

The Mayor announced that this meeting was called for the purpose of hearing tax appeals, and acting on tax appeals which it had heard in the past.

The Council heard MR. BASCOM GILES' appeal on Delwood Center, Inc., 38th & East Avenue. He compared the back eight acres with about an acre of land facing on E. 38 $\frac{1}{2}$ on which the City placed a value of \$3,827. The back acres were assessed at \$15,000 an acre. The Appraiser explained the assessment at \$150 a front foot in the Interregional Highway and \$30.00 on East 38 $\frac{1}{2}$, and 20¢ a square foot on the balance. Comparison of other community centers was made. The Tax Assessor stated the land fronting on the Highway was valuable; the back land had the improvements on its. The Council took no action on this appeal at this time.

MR. JAMES SLOAN represented MR. W. L. BLACK in his appeal on value set on his property at 710 E. 19 $\frac{1}{2}$ Street and 3200 Fairfax Walk. The Tax Assessor stated the Tax Department had corrected an error in the land calculation, and recommended that this be changed to reflect the correct frontage and depth on the property and reduce the full value of the land from \$3,314 to \$2,417.00 on the property at 3200 Fairfax Walk. The Attorney, Mr. Sloan, accepted this correction on this particular tract. He then presented the appeal on the property at 710 E. 19 $\frac{1}{2}$ Street, which was an old residence over 50 years old, remodeled to a five-apartment building and which was valued far too high. It was purchased in 1941 for \$4,500. The income after the water and gas for heating the water are paid, is not over \$1,000 annually. MR. CLARK, Tax Appraiser, explained the appraisal on this property. MR. E. AHLGRIMM, Real Estate Agent, described the condition of the building, as obsolete, misarranged, and undesirable for permanent tenants. MR. BLACK stated that last year's taxes were plenty

in his opinion for the property. No action was taken on this appeal at this time.

W. 190.39' of N. 70' of 3, Block

HAZEL W. WRIGHT - 4808 Interregional Highway - V Ridgetop Fourth Addn.

Parcel Number: 2-2011-0927

Use of property: 1 family dwelling

Values:

		<u>1953</u>	
	Full	Assessed	1953 Taxes
Land	\$,847	\$,640	
Imps	2,491	1,870	
Total	<u>\$3,338</u>	<u>\$2,510</u>	\$75.55
		<u>1954</u>	
Land	\$2,694	\$2,020	1954 Taxes
Imps	3,516	2,640	
Total	<u>\$6,210</u>	<u>\$4,660</u>	\$84.81

Difference: \$2,872 Increase \$2,150 Increase \$9,26 Increase

Value placed on property by Board of Equalization:

Same as Tax Dept. value for 1954.

Value placed on property by Taxpayer:

Taxpayer did not render this property.

Note:

These improvements have been reduced 2 times since the original

1954 appraisal. - - - - \$4,883

1st reduction - - - - 4,232

2nd reduction - - - - 3,516

Reason for reduction:

Year of construction was in error and additional obsolescence was allowed.

HOWARD W. WRIGHT - Vacant - 87.3 Acres J. C. Tannehill League

Parcel Number: 52-2030-0103

Use of property: Vacant

Values:

		<u>1953</u>	
	Full	Assessed	1953 Taxes
Land	\$2,183	\$1,640	
Imps	-0-	-0-	
Total	<u>\$2,183</u>	<u>\$1,640</u>	\$16.40
		<u>1954</u>	
Land	\$3,492	\$2,620	1954 Taxes
Imps	-0-	-0-	
Total	<u>\$3,492</u>	<u>\$2,620</u>	\$15.46

Difference: \$1,309 Increase \$980 Increase \$.94 Decrease

Value placed on property by Board of Equalization:

Same as Tax Dept. value for 1954.

Value placed on property by Taxpayer:

Taxpayer did not render this property.

Note:

This acreage was bought June 1st, 1950, for \$4,025 cash and a note for \$2,000 or a total of \$6,025.

MR. HOWARD WRIGHT appeared in the interest of the appeal of the property of HAZEL W. WRIGHT, 4808 Interregional Highway, and 87.3 acres, J. C. Tannehill League, heard on October 28th. Councilman White had made a very thorough inspection of the area and could see no reasons for any adjustments. Councilman White moved that the Council leave the assessments as submitted by the Tax Department. The motion, seconded by Councilman Long, carried by the following vote:

Ayes: Councilmen Long, Pearson, Thompson, White, Mayor McAden
Noes: None

Lts. 5 & 6 & E. 25' of 4 & W. 22.25'

MRS. MATHILDA ASHLEY - 1005 West 33rd Street - of 7, Blk 2, Patterson Addn.

Parcel Number: 2-1901-1404

Use of property: 1 family dwelling

Values placed on property by Tax Dept:

1953 Values:

	Full	Assessed
Land	\$ 1,766	\$ 1,320
Imps	\$ 889	\$ 670
Total	\$ 2,655	\$ 1,990

1954 Values:

Land	\$16,912	\$12,680
Imps	\$ 826	\$ 620
Total	\$17,738	\$13,300

Difference: \$15,083 Increase \$11,310 Increase

Taxes: 1953 1954
\$59.90 \$205.84

Difference: \$145.94

Value Placed on property by Board of Equalization:

Same as Tax Dept. value for 1954.

Value placed on property by Taxpayer:

Taxpayer did not render this property.

MR. O. ASHLEY appeared in the interest of the appeal of the property at 1005 West 33rd in the name of MRS. MATHILDA ASHLEY. This appeal was heard on October 28th and discussed further. Councilman White moved that the Council allow a 10% decrease in the land value, from \$16,912 to \$15,220 due to the fact it was not up to street level. The motion, seconded by Councilman Long, carried by the following vote:

Ayes: Councilmen Long, Pearson, Thompson, White, Mayor McAden
Noes: None

MR. TRUMAN E. O'QUINN, MR. CHAS. CRENSHAW, and MR. JOE CROW, appraisor, appeared in the interest of the TEXAS FEDERATION OF WOMEN'S CLUBS. MR. CROW expressed his opinion on the appraisal stating the income on the building was \$13,000 annually, and there was a deficit of over \$4,000 per year. He differed on the effective age of the building from 70 years to 50 years and suggested a functional obsolescence allowance of 25% instead of the 15% recommended by the Tax Department. Cash market value, if sold to an organization, might be set

at \$150,000. Mr. Crow was in agreement with the replacement value. The Tax Assessor and MR. JACK KLITGAARD, Appraiser, explained the Tax Department's assessments. Councilman Long asked that the Council not take action at this time until it had had time to make comparisons with other clubs. The Tax Assessor stated he would get comparative figures to submit, and the Council deferred action on this appeal until November 4th.

JULIA PALM - 720 Congress Avenue - S. 16' of Lot 6 Block 83

Parcel Number: 2-0603-0308

Use of property: French Boot Shop

1953 Values:

	Full	Assessed
Land	\$51,141	\$38,360
Imps	\$ 9,703	\$ 7,280
Total	\$60,844	\$45,640

1954 Values:

Land	\$91,086	\$68,310
Imps	\$11,472	\$ 8,600
Total	\$102,558	\$76,910

Difference: \$41,714 Increase \$31,270 Increase

Taxes: 1953 1954

\$1,373.76 \$1,399.76

Difference: \$26.00 Increase

Value Placed on Property by Board of Equalization:

Same as Tax Dept. for 1954.

Remarks:

Taxpayer did not render this property. The depreciation was calculated at 58% good and it should have been 57% good on improvements. This correction will be made as soon as the tax roll billing is complete. A reduction of \$197 on the full value and a reduction of \$140 on assessed valuation will be made.

C Councilman Pearson moved that the Council leave the assessment on the property at 720 Congress Avenue, French Boot Shop, in the name of Julia Palm, as placed by the Tax Department. The motion, seconded by Councilman White, carried by the following vote:

Ayes: Councilmen Long, Pearson, Thompson, White, Mayor McAden

Noes: None

BEN H. POWELL, JR. - 300 & 302 South Lamar - 1.78 Ac. Isaac Decker League

Parcel Number: 1-0502-0501

Use of property: Austin Truck Co., Service Station & One Family Dwelling

Values placed on property by Tax Dept.:

1953 Values:

	Full	Assessed
Land	\$37,045	\$27,780
Imps	\$33,097	\$24,820
Total	\$70,142	\$52,600

1954 Values:

Land	\$100,327	\$75,250
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Imps	\$ 34,015	\$25,510
Total	\$134,342	\$100,760

Difference:	\$64,200 Increase	\$48,160 Increase
Taxes:	1953	1954
	\$1,583.26	\$1,833.83

Difference: \$250.57 Increase

Value placed on property by Board of Equalization:

Same as Tax Dept. for 1954.

Value placed on property by Taxpayer:

Taxpayer did not render this property.

Councilman White moved that the Council leave the assessments on the property at 300 & 302 South Lamar, in the name of Ben H. Powell, Jr., as placed by the Tax Department. The motion, seconded by Councilman Thompson, carried by the following vote:

Ayes: Councilmen Long, Pearson, Thompson, White, Mayor McAden

Noes: None

JOE C. POWELL - 200 Block of South Lamar - 1.77 Acres Isaac Decker League

Parcel Number: 1-0502-0301

Use of Property: One family dwelling and sheds

Values placed on property by Tax Dept:

1953 Values:

	Full	Assessed
Land	\$37,616	\$28,210
Imps	\$ 3,283	\$ 2,460
Total	\$40,899	\$30,670

1954 Values:

Land	\$81,878	\$61,410
Imps	\$ 3,300	\$22,480
Total	\$85,178	\$63,890

Difference:	\$44,279 Increase	\$33,220 Increase
Taxes:	1953	1954
	\$923.17	\$1,162.80

Difference: \$239.63 Increase

Value placed on property by Board of Equalization:

Same as Tax Dept. for 1954.

Value placed on property by Taxpayer:

Taxpayer did not render this property.

Councilman White moved that the Council leave the assessment on the property at 200 Block South Lamar, in the name of Joe C. Powell, as placed by the Tax Department. The motion, seconded by Councilman Thompson, carried by the following vote:

Ayes: Councilmen Long, Pearson, Thompson, White, Mayor McAden

Noes: None

Allred Lane between Manchaca and 278.96 Ac of the Trammel
 CHARLES N. ALLRED - Fredericksburg Road - Survey

Parcel Number: 44-0714-0101

Use of property: Farm and 2 one-family dwellings.

Values:

		<u>1953</u>	
	Full	Assessed	1953 Taxes
Land	\$13,948	\$10,460	
Imps	1,030	770	
Total	\$14,978	\$11,230	\$112.30
		<u>1954</u>	
Land	\$83,688	\$62,770	1954 Taxes
Imps	903	680	
Total	\$84,591	\$63,450	\$374.36

Difference: \$69,613 Increase \$52,120 Increase \$262.06 Increase

Value placed on property by Board of Equalization:

Same as Tax Dept. value for 1954.

Value placed on property by Taxpayer:

Taxpayer did not render this property.

Councilman Pearson moved that the Council leave the property of Charles N. Allred, 278.96 Ac of the Trammel Survey, Allred Lane between Manchaca and Fredericksburg Road, as assessed by the Tax Department. The motion, seconded by Councilman Long, carried by the following vote:

Ayes: Councilmen Long, Pearson, Thompson, White, Mayor McAden

Noes: None

EDITH GENEVA PETERSON - 207 West 39th - N. 100' of 15, 16 & 17, Block 13, Hyde Park 2

Parcel Number: 2-1905-0769

Use of property: 1 family dwelling

Values:

		<u>1953</u>	
	Full	Assessed	1953 Taxes
Land	\$ 900	\$ 670	
Imps	\$3,060	\$2,300	
Total	\$3,960	\$2,970	\$89.40
		<u>1954</u>	
Land	\$1,875	\$1,410	1954 Taxes
Imps	\$3,092	\$2,320	
Total	\$4,967	\$3,730	\$67.89

Difference: \$1,007 Increase \$7603 Increase \$21.51 Decrease

Value placed on property by Board of Equalization:

Same as Tax Dept. for 1954.

Value placed on property by Taxpayer:

Taxpayer did not render this property.

On the property of EDITH GENEVA PETERSON, 207 West 39th, the Tax Assessor recommended that a discount be allowed on this property due to an easement on it, the discount to equal one-third of the value of the 17½ strip,

and one third value to be added to the property immediately behind, (M. M. BROCK, 207-A West 39th) and one third added to the property beyond, (LORENE COOK, 209-B West 39th). The Tax Assessor recommended cutting the value of MRS. EDITH GENEVA PETERSON property at 207 W. 39th from full value \$1,875 to \$1,650 on the land, and the assessed value to be changed from \$1,410 to \$1,240 on the land, and increasing the values to make up the difference to the other two parties, both of whom had agreed. Councilman Thompson moved that this be passed according to the recommendation on both pieces of property. The motion, seconded by Councilman Pearson, carried by the following vote:

Ayes: Councilmen Long, Pearson, Thompson, White, Mayor McAden
Noes: None

N. 198.45' of 3,

EDITH GENEVA PETERSON - 1100 Block of West 40th St. - Peterson Estate

Parcel Number: 2-2102-0714
Use of property: Vacant
Values:

	Full	1953	Assessed	1953 Taxes
Land	\$506		\$380	
Imps	-0-		-0-	
Total	\$506		\$380	\$11.44
		1954		1954 Taxes
Land	\$1,683		\$1,260	
Imps	-0-		-0-	
Total	\$1,683		\$1,260	\$22.93
Difference:	\$1,177 Increase		\$880 Increase	\$11.49 Increase
Value placed on property by Board of Equalization:				
Same as Tax Dept. value for 1954.				
Value placed on property by Taxpayer:				
Taxpayer did not render this property.				

Councilman Pearson moved that the Council leave the assessments of the property of MRS. EDITH GENEVA PETERSON'S, 1100 Block of West 40th Street, as set by the Tax Department. The motion, seconded by Councilman Long, carried by the following vote:

Ayes: Councilmen Long, Pearson, Thompson, White, Mayor McAden
Noes: None

MRS. ELIZABETH MORRIS - Route 1 Box 72 - .28 Ac. S. Q. Whatley Survey

Parcel Number: 2-1521-0112
Use of property: One family dwelling
Values placed on property by Tax Dept:
1953 Values:

	Full	Assessed
Land	\$ 56	\$ 40.00
Imps	\$2,236	\$1,680.00
Total	\$2,292	\$1,720.00

1954 Values:

Land	\$1,000	\$ 750
Imps	\$4,865	\$3,650
Total	\$5,865	\$4,400

Difference:	\$3,573 Increase	\$2,680 Increase
Taxes:	1953	1954
	\$51.77	\$80.08

Difference: \$28.31 Increase

Value placed on property by Board of Equalization:

Same as Tax Dept. for 1954.

Value placed on property by Taxpayer:

Taxpayer did not render this property.

The Tax Assessor explained the adjustment made on the property of MRS. ELIZABETH MORRIS, .28 Ac. S. Q. Whatley Survey in reducing the land values from \$750 to \$210. Councilman Thompson moved that the Council adopt the recommendation of the Tax Department on this property of Mrs. Elizabeth Morris'. The motion, seconded by Councilman White, carried by the following vote:

Ayes: Councilmen Long, Pearson, Thompson, White, Mayor McAden

Noes: None

Councilman Long offered a motion that the City Council instruct the City Manager to photostat all those bids that the Council had the other day and make them available to the Attorney General, who has shown an interest in the matter, and that he photostat all the identical bids for the last 12 months and send them to the Senate Investigating Committee. The Mayor ruled this motion out of order as the meeting was called for consideration of tax appeals only.

There being no further business, the Council adjourned at 5:05 P.M., subject to the call of the Mayor.

APPROVED: _____

Mayor

ATTEST:


 City Clerk