

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 4th day of November, 1954 at the Municipal Building, Eighth and Colorado, in Austin, Texas, at 9:30 A.M. for the purpose of disposing of tax appeals pending.

(Sgd) Elsie Woosley
City Clerk

(Sgd) C. A. McAden
Mayor

ATTEST:

(Sgd) Elsie Woosley
City Clerk

CONSENT TO MEETING

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

(Sgd) Emma Long

(Sgd) Ted Thompson

(Sgd) Ben White

(Sgd) Wesley Pearson

MINUTES OF THE CITY COUNCIL

CITY OF AUSTIN, TEXAS

Special Meeting

November 4, 1954

9:30 A. 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

The Mayor announced that this meeting was called for the purpose of disposing of tax appeals pending.

MR. R. M. BELGER, 300 East 8th Street, appeared regarding his taxes at this location. The Tax Assessor explained an inequity that existed and that was discovered recently concerning a few property owners, owning adjacent lots, one facing a side street, and the other facing a commercial street. He explained the situation as concerning Mr. Belger's property, The Tax Assessor stated these few inequities of assessments on other properties would be corrected next year and assessed in the same manner as Mr. Belger's property, which was assessed correctly. Mr. Belger did not appeal through the Board of Adjustment.

TEXAS FEDERATION OF WOMENS CLUBS - 2312 San Gabriel -180x248 Ft, Outlot 40, Div D

Parcel Number: 1-1300-0501

Use of property: Commercial Building

Values placed on property by Tax Dept:

1953 Values:

	Full	Assessed
Land	\$15,686	\$11,760
Imps	\$206,822	\$155,120
Total	\$222,508	\$166,880

50% exemption:

Land	\$5,880
Imps	\$77,560
Total	\$83,440

1954 Values:

Land	\$26,775	\$20,080
Imps	\$246,251	\$184,690
Total	\$273,026	\$204,770

Value placed on property by Board of Equalization:

Land	\$26,775	\$20,080
Imps	\$194,949	\$146,210
Total	\$221,724	\$166,290

15% discount allowed for a one purpose building.

Note: The 50% exemption was allowed for 1953 and prior years but not for 1954

Councilman Thompson moved that the obsolescence factor in the Tax Department's formula be increased from 15% to 20% and pass it on the result of that obsolescence factor which would be \$177,848 instead of \$194,949. The motion, seconded by Councilman White, carried by the following vote:

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

DELWOOD CENTER INC. - 38th & East Avenue - 12.08 Acres, Thomas Hawkins Survey

Parcel Number: 2-1611-0605

Use of Property: Delwood Community Center

Values placed on property by Tax Dept:

1953 Values:

	Full	Assessed
Land	\$ 16,156	\$ 12,120
Imps	\$ 259,013	\$194,260
Total	\$ 275,169	\$206,380

1954 Values:

Land	\$ 180,391	\$135,290
Imps	\$ 381,468	\$286,100
Total	\$ 561,859	\$421,390

Difference: \$ 286,690 Increase \$215,010 Increase

Taxes:	1953	1954
	\$6,212.04	\$7,669.30

Difference: \$1,457.26

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 Council discussed the assessment of the Delwood Center, Inc. Councilman Pearson called attention to the assessment on other drive-in theatre properties and felt that the acreage on which the Delwood Drive-in was located was entirely too high and was assessed at more than the others. He compared this acreage specifically to the North Austin Drive-in, South Austin Drive-in, Scarbrough property on the Avenue used for recreational

purposes, Chief Drive In, and the Crockett property. He recommended that the appraisal be made on the footage on the highway including the buildings, and the balance equal and in line with what the other drive-in theatres are assessed for; and he believed 10¢ a square foot would be in line with other property. After much discussion, Councilman Thompson moved that what ever was necessary be done to change the assessment on that land under the theatre (six acres) that the Council had been discussing, to 12½¢ per square foot. The motion, seconded by Councilman Long, carried by the following vote:

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

*Councilman Pearson made the following statement regarding his vote:
"For the simple reason that places a value of \$5,127 an acre on that property in the back of those buildings and on the creek, I vote 'no'."

**Councilman White made the following statement regarding his vote:
"I feel that it would be all right to lessen that assessment a little, but I do not think it should be over five cents, so I vote 'no'."

ANNIE L. KUSE - 2008 Willow

Parcel Number: 2-0208-0915
1954 Values appealed to the City Council:

	Full	Assessed	Taxes
Land	\$ 934	\$ 700	
Imps	2,993	2,240	
Total	\$3,927	\$2,940	\$53.51

The Tax Department recommends that the assessed value of the improvements be reduced from \$2,240 to \$1,750.

			Taxes
Land	\$ 934	\$ 700	
Imps	2,328	1,750	
Total	\$3,262	\$2,450	\$44.59

Difference: \$665 Decrease \$490 Decrease \$8.92 Decrease

Councilman Long moved that the recommendation of the Tax Department be adopted, regarding the property of Annie L. Kuse, improvements at 2008 Willow, due to the physical condition of the buildings. The motion, seconded by Councilman White, carried by the following vote:

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

W. L. BLACK - 710 East 19½ Street

Parcel Number: 2-1106-0711
1954 values appealed to City Council:

	Full	Assessed	Taxes
Land	\$ 6,255	\$4,690	
Imps	\$12,701	9,530	
Total	<u>\$18,956</u>	<u>\$14,220</u>	\$258.80

The Tax Department recommends that the assessed value of the improvements be reduced from \$9,530 to \$6,360.

			Taxes
Land	\$6,255	\$4,690	
Imps	8,482	6,360	
Total	<u>\$14,737</u>	<u>\$11,050</u>	\$201.11

Difference: \$4,219 Decrease \$3,170 Decrease \$57.69 Decrease

Councilman Long moved that the Council accept the recommendation of the Tax Department regarding the reduction of the improvements at 710 East 19 $\frac{1}{2}$ Street, belonging to W. L. Black, on full value from \$12,701 to \$8,482; assessed value from \$9,530 to \$6,360. The motion, seconded by Councilman Thompson, carried by the following vote:

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

Councilman Thompson moved that this tax appeal hearing be adjourned. The motion, seconded by Councilman White, carried by the following vote:

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

The Council adjourned at 10:00 A.M. subject to the call of the Mayor.

APPROVED

C. A. McAden
Mayor

ATTEST:

Elvin Hoosley
City Clerk