

## MINUTES OF THE CITY COUNCIL

CITY OF AUSTIN, TEXAS

Special Meeting

March 14, 1947

7:30 P.M.

Council Chamber, City Hall

The meeting was called to order, with Mayor Miller presiding.

Roll call

Present : Councilmen Bartholomew, Glass, Mayor Miller, Councilman Wolf

Absent : Councilman Wolf

Present also: Guiton Morgan, City Manager; T. B. Marshall, Tax Assessor and Collector; and Joe Huffman, Finance Director.

The following NOTICE OF SPECIAL MEETING and CONSENT TO MEETING were ordered spread on the Minutes:

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 14th day of March, 1947, at the Municipal Building, Eight and Colorado Streets, in Austin, Texas, at seven-thirty o'clock P. M. for the purpose of considering and acting upon recommendations of the Citizens Advisory Committee on tax evaluation and appraisal with reference to the employment of some concern to proceed with the appraisal work.

Dated this 14th day of March, 1947.

(Sgd) Tom Miller  
Mayor, City of Austin,  
Texas

" Hallie McKellar  
City Clerk, City of  
Austin, Texas. "

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 purposes therein stated.

(Sgd) E. C. Bartholomew

" Oswald G. Wolf

" Taylor Glass

" Homer Thornberry

W. L. Bradfield, Chairman, and other members of the Tax Advisory Committee, were present and submitted the following report:

" Austin, Texas  
March 14, 1947

To the Honorable Mayor and City Council  
Austin, Texas

Gentlemen:

Your Tax Advisory Committee begs leave to report as follows:

1. As to Need

The Committee is in accord with the expressed views of the City Council that a revaluation of City properties for tax purposes is advisable at this time.

2. As to Proper Purpose

The Committee is concerned only that the reappraisal shall be made upon a proper and correct level of values and shall be fair and equitable to all taxpayers alike. It remains the function of the City Council to apply to the values so determined such a rate as shall in its judgment provide adequate income to carry on the functions of the City Government.

3. As to Proper Extent

The reappraisal shall properly involve the valuation by actual view of all real property within the City; all improvements shall actually be measured; all personal property owned or used in connection with a business or profession shall be valued.

4. As to Proper Value Concept to Serve as a Basis

The basis of revaluation shall be, "Fair cash value", as defined by the Texas Statutes, the Constitution, and by Court Decisions, namely: "The price that a prudent, well-informed buyer, acting without compulsion, would pay for a property as a permanent investment, and the price that a well-informed seller acting voluntarily would accept in the ordinary course of business". Such a concept emphasizes the long term viewpoint and excludes both the high prices of inflation and the low prices of depression.

#### 5. As to Selection of Personnel

The Committee finds that the Tax Assessor's office is unable to effect an organization able to accomplish the work of reappraisal by the dead-line date of September 1, 1947. Nor has the Committee been able to obtain proposals locally for the work. It is therefore the recommendation of the Tax Advisory Committee that the City contract with an out-of-town appraisal firm of proper qualifications, having a personnel able to accomplish the work in accordance with best practices by September 1, 1947. It shall be the function of the Tax Advisory Committee, as a whole, and through its Sub-committees, to advise constantly with the Tax Assessor and the Appraiser on all matters, both of policy and of technique, that affect the reappraisal program.

#### 6. Specific Recommendations

The Committee recommends:

- (1) That a contract be entered into between the City and George G. Ehrenborg Company, Appraisal Engineers, Dallas, Texas, for the reappraisal of properties in the City of Austin in the manner, to the extent, and in accordance with the policies previously set out in this report.
- (2) That the actual contract embody substantially the services, supplies, and equipment set forth in the attached memorandum.

#### 7. Further Recommendation

The Committee will make from time to time such other recommendations on tax matters as may seem to it proper, as the study of the Committee progresses.

Respectfully submitted,

(Sgd) W. L. Bradfield  
Tax Advisory Committee Chairman

(Sgd) L. Theo Bellmont  
" Paul Keller  
" H. B. Dunagan, Jr.

(Sgd) T. E. Wiley  
 " H. W. Sauer  
 " Jno. C. Ross  
 " A. Howard Osburn  
 " Murray P. Ramsey  
 " Travis Howard  
 " J. F. Johnson  
 " North Millican  
 " Ted Wendlandt  
 " Bliss R. Spillar  
 " E. J. St. John  
 " Charles E. Green  
 " Emil Niggli "

After some discussion, Mayor Miller offered the following resolution and moved its adoption:

(RESOLUTION)

BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF AUSTIN:

That Guiton Morgan, City Manager, be, and he is hereby, authorized and directed on behalf of the City of Austin to enter into a contract with George G. Ehrenborg, doing business as George G. Ehrenborg Company, for the listing, appraisal and valuation of property in the City of Austin, all in accordance with the terms and provisions of such contract, a copy of which is attached hereto and made a part hereof for all purposes.

(Copy of Contract attached)

THE STATE OF TEXAS :

COUNTY OF TRAVIS :

This agreement made and entered into by and between George C. Ehrenborg, doing business as George G. Ehrenborg Company, appraisal engineers of Dallas, Texas, operators of standard unit systems of realty valuation, hereinafter sometimes called "the Company", and the City of Austin, a municipal corporation situated in Travis County, Texas, acting by and through Guiton Morgan, its City Manager:

W I T N E S S E T H:

I.

George G. Ehrenborg Company agrees to provide a staff of experts experienced in valuation and supervised by George G. Ehrenborg to perform all of the work hereinafter provided in this contract and agrees to proceed with the performance of such work with diligence from the date such work is commenced until it is completed in accordance with approved engineering and evaluation practices.

The services to be rendered by the Company are as follows:

(1) To evaluate all land by actual view and to determine and recommend to the City Tax Assessor and Collector and Citizens Advisory Committee standard front foot unit values of all lots and parcels of land in the City of Austin.

(2) To record on the set of maps to be provided by the Company for the purpose the front foot unit values determined by the Company's staff, the Citizens Advisory Committee, and the City Tax Assessor and Collector, to be applicable to the various streets and parts thereof.

(3) To appraise and evaluate by actual view every lot and parcel of land within the City, giving due consideration to all factors affecting value, including locations, good and bad, creeks, over-flor, and topography.

(4) To record the results of such appraisals on the Land and Improvement Appraisal Sheet forms which are to be supplied by the City under the terms of this contract. Such recorded appraisals shall include a computation of the value of each such lot and parcel of land based on the front foot unit of standard depth, the corner and alley enhancements and the total percentage of discount from all causes, with reasons therefor, which may be applicable to each lot or parcel of land. It shall also include all other data for each lot or parcel, space for which is provided on the Land and Improvement Appraisal Sheet forms.

(5) To develop, in consultation with the Citizens Advisory Committee and the City Tax Assessor and Collector, a proper classification of all buildings and improvements, together with square foot unit costs to be applied to the various classes.

(6) To record for the City the various classifications and square foot costs so developed.

(7) To appraise and evaluate all buildings and improvements in the City of Austin by actual view and measurement and according to the best practices, taking into account the type of structure, its usefulness, and all factors affecting its value.

(8) To record the results of such appraisals on the Land and Improvement Appraisal Sheet forms provided under this contract by the City. Such recorded appraisals shall include all data, the space for which is provided on the Land and Improvement Appraisal Sheet forms, as to each building or improvement, including actual measurements, description, classification, and condition of the various parts of the structures, a computation of the cost based on the square foot unit applicable to the various classes of improvement and a total percentage of depreciation and obsolescence for each structure.

(9) To list, appraise, and evaluate, in accordance with best practices, all tangible personal property, machinery, fixtures, and easements in the City of Austin, belonging to utility companies, including all communication systems, transportation systems, and gas companies.

(10) To furnish to the City a complete detailed and itemized list of all such property and the values thereof, together with the name of the firm, the owner, and their addresses.

(11) To list, appraise, and evaluate in accordance with best practices, all business and professional personal property in the City of Austin such as stocks of merchandise, materials, professional libraries, and instruments, and business and professional tools, implements, equipment, vehicles, machinery, furniture, and fixtures, but no intangible property shall be included.

(12) To furnish to the City complete detailed and itemized lists of all such property and the values thereof showing the firm name, location, owner, and type of each business.

(13) To do all work necessary or incident to the performance of the services above described, whether specifically enumerated or not.

## II.

George G. Ehrenborg Company agrees that it will cause a competent representative of the Company to attend the public hearings of the Board of Equalization of the City of Austin to defend any valuations set under this contract. This service shall not exceed ten (10) days in all, and should additional time be required in public hearings of said Board of Equalization, the charge for the additional time of the Company representative will be made at the rate of Twenty-five Dollars (\$25.00) per day.

## III.

George G. Ehrenborg Company further agrees to provide the temporary use of all transportation facilities, tools, tapes, clip boards, typewriters, calculators, adding machines, and other mechanical equipment necessary for the conduct of the work herein provided for.

## IV.

George G. Ehrenborg Company at its own cost and expense shall furnish all stationery, supplies, record forms, materials, and maps necessary for the work above described and for the proper recording thereof, except the Land and Improvement Appraisal Sheet forms, a copy of which is attached to this contract and made a part hereof; and all records so provided shall become the property of the City of Austin. The Company shall also furnish to the City depth factor tables, corner and alley influence tables, and a written report stating all formulas, schedules and methods used in the work undertaken under this contract. Upon request, George G. Ehrenborg Company will furnish proper proof of payment for such stationery, supplies, record forms, materials, and maps.

## V.

It is expressly understood that the services and records to be rendered and provided under this contract shall not include services and records regarding lands and buildings now carried on the tax rolls of the City of Austin as exempt from taxation.

## VI.

All undertakings on the part of George G. Ehrenborg Company under this contract are to be performed and completed by September 1, 1947, and shall be subject to approval and acceptance by the City Council of the City of Austin.

## VII.

For the services, materials, and supplies, and the use of the equipment above set forth, City of Austin agrees to pay to George G. Ehrenborg Company the sum of Forty-nine Thousand Dollars (\$49,000.00) to be paid as the work progresses in installments as follows:

The first installment shall be paid fifteen (15) days after the date the work provided for in this contract is begun. Thereafter, installment payments shall be made at intervals of fifteen (15) days until the sum of Thirty-two Thousand Dollars (\$32,000.00) has been paid.

The amount of each such installment shall be based upon the proportion of work completed during the fifteen (15) days preceding the date provided for payment of such installment, but no such installment shall exceed the sum of Four Thousand Dollars (\$4,000.00).

The balance of Seventeen Thousand Dollars (\$17,000.00) shall be paid by the City upon completion and acceptance of the work by the City Council of the City of Austin.

## VIII.

City of Austin shall furnish to the Company adequate and suitable working space, together with necessary tables, desks and chairs. City of Austin shall also furnish to the Company a sufficient quantity of Land and Improvement Appraisal Sheets printed on card stock.

## IX.

It is also agreed that during the performance of this contract by George G. Ehrenborg Company all existing maps and other records of the City of Austin shall be made available for use in such work.

IN TESTIMONY WHEREOF, George G. Ehrenborg Company has caused this instrument to be executed in duplicate by George G. Ehrenborg, and the City of Austin has caused this contract to be executed in duplicate by Guiton Morgan, its City Manager, hereunto duly authorized, attested by its City Clerk, with its corporate seal affixed, on this \_\_\_\_ day of March, 1947.

GEORGE G. EHRENBORG COMPANY

By \_\_\_\_\_

CITY OF AUSTIN

Attest:

By \_\_\_\_\_  
City Manager

\_\_\_\_\_  
City Clerk

Which motion, carrying with it the adoption of the resolution, carried by the following vote:

Ayes : Councilmen Bartholomew, Glass, Mayor Miller, Councilman Wolf;  
Noes : None  
Absent: Councilman Thornberry

Mr. Bradfield, on behalf of the Tax Advisory Committee, expressed the appreciation of said Committee for the fine cooperation given them by the Tax Assessor & Collector and his office.

Councilman Glass expressed the appreciation of the City Council for the fine work being accomplished by the Tax Advisory Committee.

Mayor Miller, on behalf of the City Council, expressed appreciation of the valuable services of T. B. Marshall, Tax Assessor and Collector, who has been granted a leave of absence for six months; and directed the City Manager to write a letter of recommendation for Mr. Marshall to carry with him.

The meeting was then recessed at 8:50 P. M., subject to call of the Mayor.

Approved: Tom Miller.  
MAYOR

Attest:

Hallie M. Kellan

City Clerk