

MINUTES OF THE CITY COUNCIL

CITY OF AUSTIN, TEXAS

Special Meeting

December 28, 1970  
9:00 A.M.

COUNCIL CHAMBER, CITY HALL

The meeting was called to order with Mayor LaRue presiding.

Roll Call:

Present: Councilmen Atkison, Gage, Janes, Johnson, Price, Mayor LaRue  
Absent: Councilman MacCorkle

Mayor LaRue announced that this was a Special Meeting called for the purpose of hearing Tax Appeals.

APPEAL POSTPONED

Mayor LaRue announced that the following Tax Appeal hearing would be postponed at the request of the appellant:

ORDELL DUBE

APPEALS HEARD

At 9:00 A.M. the Council heard the following Tax Appeals:

M. H. CROCKETT, JR.		Full Value by the Tax Dept. 1969	Full Value by the Tax Dept. 1970	Assessed Value by Tax Dept.	Value Rendered by Owner	Assessed Value Fixed by Board
2900 Duval St. Northwest part of Lot 4, Block 2, Outlot 10, Division D, Moore Parcel No. 2-1505-0313	Land Improve- ments Total	\$15,200 <u>6,798</u> \$21,998	\$22,710 <u>7,816</u> \$30,526	\$17,030 <u>5,860</u> \$22,890	\$11,400 <u>5,100</u> \$16,500	\$17,030 <u>5,860</u> \$22,890

M. H. CROCKETT

MRS. MAE CROCKETT by M. H. Crockett, Jr.	Full Value by the Tax Dept. 1969	Full Value by the Tax Dept. 1970	Assessed Value by Tax Dept.	Value Rendered by Owner	Assessed Value Fixed by Board
2805-2819 San Land \$21,450		\$32,175	\$24,130	\$16,090	\$24,130
Jacinto Improve- <u>31,054</u>		<u>34,279</u>	<u>25,710</u>	<u>23,290</u>	<u>25,710</u>
Parts of Lots 4, 5, 6 and 7.5 feet adj. alley, Block 3, Outlot 10, Division D, Moore Subd. Parcel No. 2-1505-0314	Total \$52,504	\$66,454	\$49,840	\$39,380	\$49,840
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M. H. CROCKETT, JR.					
705 Sparks Land \$ 2,163		\$ 3,708	\$ 2,780	\$ 1,620	\$ 2,780
Lot 3, Improve- <u>21,953</u>		<u>23,593</u>	<u>17,690</u>	<u>16,460</u>	<u>17,690</u>
Outlot 1, ments Division X, Total \$24,116		\$27,301	\$20,470	\$18,080	\$20,470
Harris Park Parcel No. 2-1506-0103					
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M. H. CROCKETT by M. H. Crockett, Jr.					
707 Sparks Land \$22,163		\$ 3,708	\$ 2,780	\$ 1,620	\$ 2,780
Lot 4, Improve- <u>14,287</u>		<u>16,243</u>	<u>12,180</u>	<u>10,720</u>	<u>12,180</u>
Outlot 1, ments Division X, Total \$16,450		\$19,951	\$14,960	\$12,340	\$14,960
Harris Park Parcel No. 2-1506-0104					
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709 Sparks Land \$2,163		\$3,708	\$2,780	\$1,620	\$2,780
Lot 5, Improve- <u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Outlot 1, ments Division X, Total \$2,163		\$3,708	\$2,780	\$1,620	\$2,780
Harris Park Parcel No. 2-1506-0105					
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M. H. CROCKETT JR.					
3501 North Land \$11,613		\$23,225	\$17,420	\$8,710	\$17,420
Lamar Improve- <u>375</u>		<u>375</u>	<u>280</u>	<u>280</u>	<u>280</u>
East 56.07 ments feet of West Total \$11,988		\$23,600	\$17,700	\$8,990	\$17,700
83 feet Lots 1 and 2 and East 56.79 feet av. of North 34 feet Lot 3, Outlot 76, Division D, Hillview Addition Parcel No. 2-1803-0733					

M. H. CROCKETT JR. (cont.)	Full Value by the Tax Dept. 1969	Full Value by the Tax Dept. 1970	Assessed Value by Tax Dept.	Value Rendered by Owner	Assessed Value Fixed by Board
✓ 3520 North Land \$22,218	\$22,218	\$47,005	\$35,250	\$16,660	\$35,250
Lamar Improve- 57,007	<u>57,007</u>	<u>56,894</u>	<u>42,670</u>	<u>42,760</u>	<u>42,670</u>
West 14.45 feet av. ments	Total \$79,225	\$103,899	\$77,920	\$59,420	\$77,920
Lot 10, all of Lots 11-14, Block 5, Penn Park Parcel No. 2-1901-1710	Land \$22,106	\$46,598	\$34,950	\$16,580	\$34,950
✓ 3518 North Improve- 4,950	<u>4,950</u>	<u>4,950</u>	<u>3,710</u>	<u>3,710</u> <sup>10</sup>	<u>3,710</u>
Lamar ments Lots 5-8, and West 12.6 feet Park Lot 9, Block 5 Penn Park Parcel No. 2-1901-1711	Total \$27,056	\$51,548	\$38,660	\$20,290	\$38,660
✓ 40th & Medical Land \$1,173	\$1,173	\$6,704	\$5,030	\$880	\$4,530
Parkway Improve- 0	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
South 24.83 feet of North 48.83 feet Lot 3, Block 6, H.B. Seiders Parcel No. 2-2102-1305	Total \$1,173	\$6,704	\$5,030	\$880	\$4,530
✓ 3900 Block Land \$46,310	\$46,310	\$83,907	\$62,930	\$34,730	\$62,930
North Improve- 0	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Lamar ments West 143 ft. of Lots 5 and 6 and South 68.83 feet of West 143 feet of Lot 4, Block 6, H. B. Seiders Parcel No. 2-2102-1309	Total \$46,310	\$83,907	\$62,930	\$34,730	\$62,930
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G. H. SPURLOCK by M. H. Crockett, Jr.					
✓ 5420 Airport Land \$13,608	\$13,608	\$24,948	\$18,710	\$10,210	\$17,010
Blvd. Improve- 23,588	<u>23,588</u>	<u>25,565</u>	<u>19,170</u>	<u>17,690</u>	<u>19,170</u>
189 x 76 ft. ments av. of Block 1 Mrs. Lou Hill Subd. Parcel No. 2-2312-0106	Total \$37,196	\$50,513	\$37,880	\$27,900	\$36,180
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M. H. CROCKETT, JR.					
✓ 5410 Airport Land \$14,239	\$14,239	\$26,103	\$19,580	\$10,680	\$17,800
Blvd. Improve- 4,866	<u>4,866</u>	<u>4,568</u>	<u>3,430</u>	<u>3,650</u>	<u>3,430</u>
166 x 94 ft. ments av. Block 1, Mrs. Lou Hill Subd. Parcel No. 2-2312-0107	Total \$19,105	\$30,671	\$23,010	\$14,330	\$21,230

M. H. CROCKETT, JR. (cont.)		Full Value by the Tax Dept., 1969	Full Value by the Tax Dept., 1970	Assessed Value by Tax Dept.	Value Rendered by Owner	Assessed Value Fixed by Board
5500 Block Airport 16 acres Block 1	Land Improve- ments Total	\$6,798 0 \$6,798	\$12,463 0 \$12,463	\$9,350 0 \$9,350	\$5,100 0 \$5,100	\$8,500 0 \$8,500
Mrs. Lou Hill Subd. Parcel No. 2-2312-1103						
6300 Cameron Rd. 15.19 acres James P. Wallace Survey Parcel No. 2-2515-0201	Land Improve- ments Total	\$142,989 +17,093 \$160,082	\$496,257 21,349 \$517,606	\$372,190 16,010 \$388,200	\$107,240 12,820 \$120,060	\$372,190 16,010 \$388,200

Mr. M. H. Crockett, Jr. stated that he was appealing the valuation on the land only in each of these parcels. Regarding Parcel No. 2-1505-0313, Mr. Crockett stated that property directly across the street had been assessed at only \$8,450 in 1969. He questioned why different bases for appraisals were used. He believed that land should be appraised in the same way regardless of the type of improvements on it.

Mr. Klitgaard stated that the unit basis for the appraisal on this property was higher than for other property to which Mr. Crockett referred, because the property in question had frontage on San Jacinto while the other property did not. Councilman Gage raised the question of difficulty of access into this property.

Mr. Crockett expressed the view that appraisals should be readjusted more often than every four years. Councilman Price agreed that the present quadrant system should be revised.

Councilman Janes moved that the Council sustain the assessed value set by the Board of Equalization as follows:

M. H. CROCKETT, JR.		Assessed Value Fixed by Board	Council Action
2900 Duval Street Northwest part of Lot 4, Block 2, Outlot 10, Division D, Moore Parcel No. 2-1505-0313	Land Improve- ments Total	\$17,030 5,860 \$22,890	\$17,030 5,860 \$22,890

The motion, seconded by Councilman Johnson, carried by the following vote:

Ayes: Councilmen Gage, Janes, Johnson, Price, Mayor LaRue  
 Noes: Councilman Atkison\*  
 Absent: Councilman MacCorkle

\*Councilman Atkison's vote was not counted in accord with the ruling of the City Attorney.

Regarding Parcel No. 2-1505-0314, Mr. Crockett stated that this was the first reappraisal made on this property since 1960, and he believed a 50% increase in one year was unfair. Mr. Klitgaard stated that the reason that there had been no change in land valuation since 1958 was that there had been virtually no sales in the immediate area before 1966. In response to Councilman Johnson's question, Mr. Klitgaard noted the reduction in front-foot unit allowed because of the unusual shape of this property. He stated that the property was valued on the basis of \$128 per front-foot.

Councilman Price moved that the full value of the land in Parcel No. 2-1505-0314 be adjusted to \$100 per front-foot. The motion, seconded by Councilman Johnson, failed to carry by the following vote:

Ayes: Councilmen Atkison\*, Gage, Johnson, Price  
 Noes: Councilman Janes, Mayor LaRue  
 Absent: Councilman MacCorkle

Mayor LaRue noted that this case would be reheard when a full Council was present.

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Regarding Parcels No. 2-1506-0103, 2-1506-0104, and 2-1506-0105, Mr. Crockett questioned why the value on the land in these parcels had been increased 72%. Mr. Klitgaard cited 9 sales in the area, ranging from 58¢ to \$1.60 per square foot. He stated that the land in these parcels was appraised at less than 58¢ per square foot.

Councilman Janes moved that the Council sustain the assessed value set by the Board of Equalization as follows:

M. H. CROCKETT, JR.	<u>Assessed Value Fixed by Board</u>	<u>Council Action</u>
705 Sparks	Land \$ 2,780	\$ 2,780
Lot 3, Outlot 1, Division X, Harris Park Parcel No. 2-1506-0103	Improve- <u>17,690</u> ments	<u>17,690</u>
	Total \$20,470	\$20,470
M. H. CROCKETT JR. by M. H. Crockett, Jr.		
707 Sparks	Land \$ 2,780	\$22,780
Lot 4, Outlot 1, Division X, Harris Park Parcel No. 2-1506-0104	Improve- <u>12,180</u> ments	<u>12,180</u>
	Total \$14,960	\$14,960
709 Sparks	Land \$ 2,780	\$ 2,780
Lot 5, Outlot 1, Division X, Harris Park Parcel No. 2-1506-0105	Improve- <u>0</u> ments	<u>0</u>
	Total \$22,780	\$ 2,780

\*Councilman Atkison's vote was not counted in accord with the ruling of the City Attorney.

The motion, seconded by Councilman Johnson, carried by the following vote:

Ayes: Councilmen Gage, Janes, Johnson, Price, Mayor LaRue  
Noes: Councilman Atkison\*  
Absent: Councilman MacCorkle

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Regarding Parcel No. 2-1803-0733, Mr. Crockett noted that the assessed value of \$2.58 per square foot was a 100% increase over 1969, while the property directly across the street was assessed at only \$1.91 per square foot.

Mr. Crockett suggested that property exempt from ad valorem taxes might be taxed for City sewer use so as to increase the City's tax base.

Mr. Klitgaard stated that the property across the street was valued at less per square foot because of its greater depth from Lamar Boulevard. He stated that property abutting on Lamar was selling for higher prices than that setting back from Lamar. He stated that sales on Lamar were scarce but that property off Lamar was selling for more than the value set on the property in question.

There was discussion as to what allowance ought to be given for a piece of property as shallow as the one in question.

Councilman Janes moved that the Council sustain the assessed value set by the Board of Equalization on the property in Parcel No. 2-1803-0733. The motion died for lack of a second,

Councilman Price moved that the full value of the land in Parcel No. 2-1803-0733 be adjusted to \$20,903. The motion, seconded by Councilman Gage, failed to carry by the following vote:

Ayes: Councilmen Atkison\*, Gage, Johnson, Price  
Noes: Councilman Janes, Mayor LaRue  
Absent: Councilman MacCorkle

Councilman Atkison made the following statement:

"The motion fails due to the Mayor ruling that my vote was not to be counted. I believe that the Minutes might reflect that the motion fails subject to the Court ruling that I am not a legal member of the Council."

Mayor LaRue noted that this case would be reheard when a full Council was present.

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Regarding Parcels No. 2-1901-1710 and 2-1901-1711, Mr. Crockett noted that the former was assessed at \$2.46 per square foot and the latter at \$2.48 per square foot. Again, he believed these valuations were too high because of the shallowness of the properties.

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\*Councilman Atkison's vote was not counted in accord with the ruling of the City Attorney,

Mr. Klitgaard stated that the arguments concerning depth factors cited on the previous piece of property also applied to this one. Councilman Johnson did not believe that the depth limitations were nearly as serious on these properties as on the previous one.

Councilman Johnson moved that the Council sustain the assessed value set by the Board of Equalization as follows:

M. H. CROCKETT, JR.	<u>Assessed Value Fixed by Board</u>	<u>Council Action</u>
3520 North Lamar Blvd. West 14.45 feet av. Lot 10, all of Lots 11-14, Block 5, Penn Park Parcel No. 2-1901-1710	Land \$35,250 Improve- <u>42,670</u> ments Total \$77,920	\$35,250 <u>42,670</u> \$77,920
3518 North Lamar Lots 5-8 and West 12.6 feet av. Lot 9, Block 5, Penn Park Parcel No. 2-1901-1711	Land \$34,950 Improve- <u>3,710</u> ments Total \$38,660	\$34,950 <u>3,710</u> \$38,660

The motion, seconded by Councilman Janes, carried by the following vote:

Ayes: Councilmen Gage, Janes, Johnson, Price, Mayor LaRue  
 Noes: None  
 Out of Room at  
 Roll Call: Councilman Atkison\*  
 Absent: Councilman MacCorkle

Regarding Parcel No. 2-2102-1305, Mr. Crockett stated that because of 10 foot setback requirements from 40th Street, only 14 feet remained for the depth of a building. He objected to a 472% increase in assessed value.

Mr. Klitgaard stated that there were a significant number of sales in the past four years. He noted that the Board of Equalization had given a 10% discount because of the shallowness of the property. In response to Councilman Johnson's question, he stated that frontage was computed on Medical Parkway which was valued at \$200 per front-foot, with a corner influence for 40th Street which was valued at \$100 per front-foot.

Councilman Johnson moved that the full value be computed on the basis of West 40th Street as the frontage and that the Council set the assessed value as follows:

Assessed  
Value Fixed  
by Board

\*Councilman Atkison's vote was not counted in accord with the ruling of the City Attorney.

M. H. CROCKETT, JR.

40th & Medical Parkway  
 South 24.83 feet of North 48.83  
 feet Lot 3, Block 6, H. B. Seiders  
 Parcel No. 2-2102-1305

	Assessed Value Fixed by Board	Council Action
Land	\$4,530	\$3,550
Improve- ments	0	0
Total	\$4,530	\$3,550

The motion, seconded by Councilman Gage, carried by the following vote:

Ayes: Councilmen Gage, Janes, Johnson, Price, Mayor LaRue  
 Noes: None  
 Out of Room at  
 Roll Call: Councilman Atkison\*  
 Absent: Councilman MacCorkle

Regarding Parcel No. 2-2102-1309, Mr. Crockett objected to an 81% increase in assessed value. He believed that the quadrant system resulted in an unfair burden on 1/4 of the City.

Mr. Klitgaard stated that the valuation at \$250 per front-foot was uniform on Lamar from 39th to 42nd Street.

Councilman Janes moved that the Council sustain the assessed value set by the Board of Equalization as follows:

M. H. CROCKETT, JR.

3900 Block North Lamar  
 West 143 feet of Lots 5 and 6 and  
 South 68.83 feet of West 143 feet of  
 Lot 4, Block 6, H. B. Seiders  
 Parcel No. 2-2102-1309

	Assessed Value Fixed by Board	Council Action
Land	\$62,930	\$62,930
Improve- ments	0	0
Total	\$62,930	\$62,930

The motion, seconded by Councilman Johnson, carried by the following vote:

Ayes: Councilmen Gage, Janes, Johnson, Price, Mayor LaRue  
 Noes: None  
 Out of Room at  
 Roll Call: Councilman Atkison\*  
 Absent: Councilman MacCorkle

Regarding Parcels No. 2-2312-0106, 2-2312-0107, and 2-2312-1103, Mr. Crockett noted that these were valued on the basis of \$150 per front-foot. He cited sales in the area of 50¢, 86¢ and \$1.00 per square foot. He stated that there were properties in the area valued by the Tax Department at \$1.00 and \$1.25 per square foot. He also noted a piece of land which had received a 50% adjustment

\*Councilman Atkison's vote was not counted in accord with the ruling of the City Attorney.



resulting in a valuation of 37 1/2¢ per square foot.

Mr. Klitgaard stated that the properties referred to were all much larger tracts of land than the properties in question and consequently the front-foot basis on which they were valued yielded a lower unit value because of their greater depth. As far as the property valued at 37 1/2¢ per square foot was concerned, the 50% discount had been allowed because as of January 1, 1970, this property was in the process of development.

Councilman Janes moved that the Council sustain the assessed value set by the Board of Equalization as follows:

G. H. SPURLOCK by M. H. Crockett, Jr.	<u>Assessed Value Fixed by Board</u>	<u>Council Action</u>
5420 Airport Blvd. 189 x 76 feet av. of Block 1, Mrs. Lou Hill Subd. Parcel No. 2-2312-0106	Land \$17,010 Improve- <u>19,170</u> ments Total \$36,180	\$17,010 <u>19,170</u> \$36,180
M. H. CROCKETT, JR.		
5410 Airport Blvd. 166 x 94 feet av, Block 1, Mrs. Lou Hill Subd. Parcel No. 2-2312-0107	Land \$17,800 Improve- <u>3,430</u> ments Total \$21,230	\$17,800 <u>3,430</u> \$21,230
5500 Block Airport 16 Acres Block 1 Mrs. Lou Hill Subdivision Parcel No. 2-2312-1103	Land \$8,500 Improve- <u>0</u> ments Total \$8,500	\$8,500 <u>0</u> \$8,500

The motion, seconded by Councilman Price, carried by the following vote:

Ayes: Councilmen Janes, Johnson, Price, Mayor LaRue  
Noes: Councilmen Atkison\*, Gage  
Absent: Councilman MacCorkle

Regarding Parcel No. 2-2515-0201, Mr. Crockett noted that the valuation on this property had been increased and decreased several times since 1960. He stated that 12 acres of this property had never produced any revenue since it was purchased in 1940. He noted that the valuation on adjoining church property had decreased from 53¢ per square foot in 1969 to 38-39¢ per square foot in 1970. Mr. Crockett stated that the property in question was now valued on a square foot basis, while in 1969 it had been valued on a front-foot basis with the rear portion having been valued on an acreage basis.

Mr. Klitgaard stated that this land was valued at 75¢ per square foot.

\*Councilman Atkison's vote was not counted in accord with the ruling of the City Attorney.

Mr. Crockett objected that his land was all appraised as one tract while the land across the street was appraised as seven different tracts, only two of which were valued at more than 75¢ per square foot.

Mr. Klitgaard noted that the property in question was partially developed and that other developed property in the area was valued at \$1.25 per square foot. He stated that the church property to which Mr. Crockett had referred was valued at \$1.00 per square foot. As far as the seven tracts across the street were concerned, he stated that the tract which was comparable to the property in question was valued at 75¢ per square foot.

Mr. Crockett cited other property in the area valued at 37¢ and 69¢ per square foot. Mr. Klitgaard stated that the 69¢ figure was assessed, not full value. There was discussion concerning sales in the area.

Mr. Crockett believed it was unfair that the back portion of the property across the street was valued at a lower rate than the front portion, while his entire property was valued at one rate. Mr. Klitgaard stated that the reason for this was that the property across the street was so much larger than the property in question that it had a great deal more land distantly removed from the street frontage.

Councilman Johnson moved that the full value on the land be adjusted to 75¢ per square foot on the front 300 feet back from Highway 290, the front 300 feet back from Cameron Road, and the front 150 feet back from Sheridan Avenue, with the remainder of the land to be valued at 60¢ per square foot, and the Council sustain the assessed value on the improvements only set by the Board of Equalization as follows:

M. H. CROCKETT, JR.	Assessed Value Fixed by Board	Council Action
6300 Cameron Rd,		
15.19 Acres James P. Wallace Survey	Land \$372,190	\$349,710
Parcel No. 2-2515-0201	Improve- ments <u>16,010</u>	<u>16,010</u>
	Total \$388,200	\$365,720

The motion, seconded by Councilman Janes, carried by the following vote:

Ayes: Councilmen Gage, Janes, Johnson, Price, Mayor LaRue  
 Noes: None  
 Out of Room at  
 Roll Call: Councilman Atkison  
 Absent: Councilman MacCorkle

RECESSED MEETING

1:30 P.M.

The meeting was reconvened with Mayor LaRue presiding.

Roll Call:

Present: Councilmen Janes, Johnson, Price, Mayor LaRue  
 Absent: Councilmen Atkison, Gage, MacCorkle

At 1:30 P.M. the Council heard the following Tax Appeals:

CROSS COUNTRY INNS, INC. by M. H. Crockett Jr.	Full Value by the Tax Dept., 1969	Full Value by the Tax Dept., 1970	Assessed Value by Tax Dept.	Value Rendered by Owner	Assessed Value Fixed by Board
6201 Hwy. 290 Land	\$ 30,396	\$102,673	\$ 77,000	\$ 22,800	\$ 61,600
East Lot B less Improve- ments	<u>185,709</u>	<u>173,761</u>	<u>130,320</u>	<u>139,280</u>	<u>130,320</u>
West Tri. Total	\$216,105	\$276,434	\$207,320	\$162,080	\$191,920
Texas Hospital Association Subdivision Parcel No. 2-2515-0330					
Vacant Land	\$5,040	\$54,886	\$41,160	\$3,780	\$41,160
1.68 Acres Improve- of Lots 10-12 ments	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Duval Heights Total	\$5,040	\$54,886	\$41,160	\$3,780	\$41,160
Parcel No. 2-2515-0333					

Mr. M. H. Crockett, Jr. stated, with regard to Parcel No. 2-2515-0330, that the Board of Equalization had adjusted the full value of the land to \$1.00 per square foot. He noted that the land directly across the street was valued at only 75¢ per square foot.

Mr. Klitgaard stated that the land across the street was undeveloped and was of much greater size so that it had a great deal more backland removed from the street frontage. He noted that the adjoining property was valued at \$1.25 per square foot.

Regarding Parcel No. 2-2515-0333, Mr. Crockett noted that this property was valued at 56¢ per square foot, while the land immediately to the east was valued at only 36¢-37¢ per square foot. He objected to an 989% increase in assessed value. He stated that it had no street access other than through the property in Parcel No. 2-2515-0330. There was discussion as to the potential commercial use of this property.

Mr. Klitgaard cited sales in the area as a basis for appraisal. He believed this property had sold in 1966 for \$57,500.

Mr. Crockett objected to the fairness of the quadrant system, and Councilman Price agreed that change was necessary. Mayor LaRue disagreed with Mr. Crockett's suggestion.

Councilman Janes moved that the Council sustain the assessed value set by the Board of Equalization of Parcels No. 2-2515-0330 and 2-2515-0333. The motion, seconded by Councilman Johnson, failed to carry by the following vote:

Ayes: Councilmen Janes, Johnson, Mayor LaRue  
Noes: Councilman Price  
Absent: Councilmen Atkison, Gage, MacCorkle

Councilman Price moved that the Council sustain the assessed value set by the Board of Equalization on Parcel No. 2-2515-0330 as follows:

CROSS COUNTRY INNS, INC., by M. H. Crockett, Jr.  6201 Hwy. 290 East Lot B less West Tri. Texas Hospital Association Subdivision Parcel No. 2-2515-0330	Assessed Value Fixed <u>by Board</u>	<u>Council Action</u>
	Land \$ 61,600	\$ 61,600
	Improve- <u>130,320</u> ments	<u>130,320</u>
	Total \$191,920	\$191,920

The motion, seconded by Councilman Johnson, carried by the following vote:

Ayes: Councilmen Janes, Johnson, Price, Mayor LaRue  
 Noes: None  
 Absent: Councilmen Atkison, Gage, MacCorkle

Councilman Price moved that the full value on the property in Parcel No. 2-2515-0333 be adjusted to 65¢ per square foot. The motion, died for lack of a second.

Mayor LaRue noted that this case would be reheard when a full Council was present.

AMERICAN NATIONAL BANK TR. by Harry Williams	Full Value by the Tax <u>Dept. 1969</u>	Full Value by the Tax <u>Dept. 1970</u>	Assessed Value by <u>Tax Dept.</u>	Value Rendered <u>by Owner</u>	Assessed Value Fixed <u>by Board</u>
5737 Airport	Land \$ 9,295	\$ 61,950	\$46,460	\$ 6,970	\$44,140
Blvd.	Improve- <u>115,004</u>	<u>109,196</u>	<u>81,900</u>	<u>86,250</u>	<u>81,900</u>
Lot 35-A	ments				
Charles M. Huey Addition Parcel No. 2-2512-0439	Total \$124,299	\$171,146	\$128,360	\$93,220	\$126,040

Mr. Harry Williams noted that some reduction in value had been made by the Board of Equalization because about 1/6 of the land was unusuable due to certain drainage features. He believed that by formula the reduction should have been by about \$7,700 rather than \$2,200. He noted that the Tax Department maps showed this land to have 61,000 square feet, and he presented the results of a survey done which estimated the amount of land at 53,000 square feet. Mr. Klitgaard stated that an adjustment would be made in valuation if the Tax Department figures on amount of square footage were in error.

Mr. Charles M. Huey objected to the \$1.00 per square foot appraisal, noting that property on Highway 290 was also valued at \$1.00 per square foot. He believed the property in question should have been given a lower value. He believed that this property was decreasing rather than increasing in value.

Mr. Klitgaard noted that the Board of Equalization had lowered the full value of the land to 95¢ per square foot. He stated that property on Airport Blvd. in the area was valued at \$1.00 per square foot.

Councilman Janes moved that the Council sustain the assessed value set by the Board of Equalization on Parcel No. 2-2512-0439. The motion died for lack of a second.

Councilman Johnson moved that the full value of the land be adjusted to 90¢ per square foot and that the Council sustain the assessed value on the improvements set by the Board of Equalization as follows:

AMERICAN NATIONAL BANK TR. by Harry Williams	Assessed Value Fixed by Board		Council Action
	Land	Improve-ments	
5737 Airport Blvd.	\$ 44,140		\$ 41,770
Lot 35-A	81,900		81,900
Charles M. Huey Addition			
Parcel No. 2-2512-0439	Total \$126,040		\$123,670

The motion, seconded by Councilman Price, carried by the following vote:

Ayes: Councilmen Janes, Johnson, Price, Mayor LaRue  
 Noes: None  
 Absent: Councilmen Atkison, Gage, MacCorkle

APPEAL RESCHEDULED

Mayor LaRue noted that the following Tax Appeal hearing would be rescheduled at the request of the applicant:

CHEVY CHASE CENTER, by James C. Motley

APPEALS HEARD

GEORGE GILLAR		Full Value by the Tax Dept. 1969	Full Value by the Tax Dept. 1970	Assessed Value by Tax Dept.	Value Rendered by Owner	Assessed Value Fixed by Board
7404 Blessing						
Lot 10, Block 19,						
A. K. Black #2	Land	\$502	\$753	\$560	\$380	\$560
Parcel No. 2-2918-0704	Improve-ments	0	0	0	0	0
	Total	\$502	\$753	\$560	\$380	\$560
7400 Blessing						
Lot 12, Block 19	Land	\$407	\$610	\$460	\$310	\$460
A. K. Black #2	Improve-ments	0	0	0	0	0
Parcel No. 2-2918-0706	Total	\$407	\$610	\$460	\$310	\$460
3812 Halfpenny						
Lot 12, Block D,	Land	\$2,430	\$3,240	\$2,430	\$1,820	\$2,430
Willow Brook	Improve-ments	5,926	6,531	4,900	4,440	4,900
Parcel No. 2-1512-0606	Total	\$8,356	\$9,771	\$7,330	\$6,260	\$7,330

GEORGE GILLAR (cont.)	Full Value by the Tax Dept. 1969	Full Value by the Tax Dept. 1970	Assessed Value by Tax Dept.	Value Rendered by Owner	Assessed Value Fixed by Board
5300 Gladstone Dr. Land	\$1,739	\$ 2,782	\$2,090	\$1,300	\$2,090
Lot 11, Improve-	<u>7,735</u>	<u>8,632</u>	<u>6,470</u>	<u>5,800</u>	<u>6,470</u>
Block P, ments					
Windsor Park Total	\$9,474	\$11,414	\$8,560	\$7,100	\$8,560
Hills Section 6 Parcel No. 2-1722-0625					
929 East 50th St. Land	\$ 864	\$1,680	\$1,260	\$ 650	\$1,260
Lot 2, Block Q, Improve-	<u>6,563</u>	<u>7,046</u>	<u>5,280</u>	<u>4,920</u>	<u>5,280</u>
Ridgetop ments					
Parcel No. Total	\$7,427	\$8,726	\$6,540	\$5,570	\$6,540
2-2212-0202					
109 East 49th St. Land	\$1,197	\$2,095	\$1,570	\$ 900	\$1,570
North 90 feet Improve-	<u>4,354</u>	<u>4,567</u>	<u>3,430</u>	<u>3,270</u>	<u>3,430</u>
of Lot 2, Block ments					
8, J. J. Hegman Total	\$5,551	\$6,662	\$5,000	\$4,170	\$5,000
Parcel No. 2-2308-0304					
6707 Columbia Dr. Land	\$ 1,757	\$ 2,460	\$ 1,850	\$1,320	\$ 1,850
Lot 13, Resub. Improve-	<u>9,522</u>	<u>12,156</u>	<u>9,120</u>	<u>7,140</u>	<u>9,120</u>
of Lots 13, 14, ments					
15, Block F, Total	\$11,279	\$14,616	\$10,970	\$8,460	\$10,970
University Hills Sec. 1 Parcel No. 2-2421-0502					
906 East 56th St. Land	\$1,238	\$2,063	\$1,550	\$ 930	\$1,550
Lot 4, Improve-	<u>4,538</u>	<u>4,833</u>	<u>3,620</u>	<u>3,400</u>	<u>3,620</u>
Morningside ments					
Addition Section Total	\$5,776	\$6,896	\$5,170	\$4,330	\$5,170
2 Parcel No. 2-2512-0430					
2010 Alguno Rd. Land	\$1,283	\$2,363	\$1,770	\$ 960	\$1,770
Lot 25, Improve-	<u>3,395</u>	<u>3,577</u>	<u>2,680</u>	<u>2,550</u>	<u>2,680</u>
Block D, ments					
Burnet Heights Total	\$4,678	\$5,940	\$4,450	\$3,510	\$4,450
Parcel No. 2-3204-0925					
6318 El Mirando Land	\$ 431	\$ 431	\$ 320	\$ 320	\$ 320
50 x 153.1 feet Improve-	<u>5,164</u>	<u>6,296</u>	<u>4,720</u>	<u>3,870</u>	<u>4,720</u>
Santiago Del Valle ments					
Grant Total	\$5,595	\$6,727	\$5,040	\$4,190	\$5,040
Parcel No. 3-0317-0532					

Mr. George Gillar stated that he had been unable to sell the lots in Parcels No. 2-2918-0704 and 2-2918-0706, and he believed they were appraised too high. He stated that he was asking \$500 each for them. He noted that the street was not paved.

Mr. Klitgaard stated that sales in this area were quite varied. Twenty-five per cent discount was allowed on Parcel No. 2-2918-0706 due to a creek influence.

Councilman Price moved that the full value on the property in Parcels No. 2-2918-0704 and 2-2918-0706 be adjusted to \$10 per front-foot. The motion, seconded by Councilman Johnson, failed to carry by the following vote:

Ayes: Councilmen Johnson, Price  
 Noes: Councilman Janes, Mayor LaRue  
 Absent: Councilmen Atkison, Gage, MacCorkle

Councilman Janes moved that the Council sustain the assessed value set by the Board of Equalization on Parcels No. 2-2918-0704 and 2-2918-0706. The motion, seconded by Councilman Johnson, failed to carry by the following vote:

Ayes: Councilmen Janes, Johnson, Mayor LaRue  
 Noes: Councilman Price  
 Absent: Councilmen Atkison, Gage, MacCorkle

Mayor LaRue noted that this case would be reheard when a full Council was present.

Regarding the remainder of his parcels, Mr. Gillar stated that these were nine older rent houses. He did not believe the value on these properties had increased.

Mr. Klitgaard explained the basis for appraisal of these properties.

Councilman Janes moved that the Council sustain the assessed value set by the Board of Equalization as follows:

GEORGE GILLAR		Assessed Value Fixed by Board	Council Action
3812 Halfpenny Lot 12, Block D, Willow Brook Parcel No. 2-1512-0606	Land	\$2,430	\$2,430
	Improve- ments	<u>4,900</u>	<u>4,900</u>
	Total	\$7,330	\$7,330
5300 Gladstone Dr. Lot 11, Block P, Windsor Park Hills Section 6 Parcel No. 2-1722-0625	Land	\$2,090	\$2,090
	Improve- ments	<u>6,470</u>	<u>6,470</u>
	Total	\$8,560	\$8,560
929 East 50th St. Lot 2, Block Q, Ridgetop Parcel No. 2-2212-0202	Land	\$1,260	\$1,260
	Improve- ments	<u>5,280</u>	<u>5,280</u>
	Total	\$6,540	\$6,540
109 East 49th St. North 90 feet of Lot 2, Block 8, J. J. Hegman Parcel No. 2-2308-0304	Land	\$1,570	\$1,570
	Improve- ments	<u>3,430</u>	<u>3,430</u>
	Total	\$5,000	\$5,000

GEORGE GILLAR  
(cont.)

		Assessed Value Fixed by Board	Council Action
6707 Columbia Dr. Lot 13, Resub. of Lots 13, 14, and 15, Block F, University Hills Sec. 1 Parcel No. 2-2421-0502	Land	\$ 1,850	\$ 1,850
	Improve- ments	<u>9,120</u>	<u>9,120</u>
	Total	\$10,970	\$10,970
906 East 56th St. Lot 4, Morningside Addition Section 2 Parcel No. 2-2512-0430	Land	\$1,550	\$1,550
	Improve- ments	<u>3,620</u>	<u>3,620</u>
	Total	\$5,170	\$5,170
2010 Alguno Rd. Lot 25, Block D, Burnet Heights Parcel No. 2-3204-0925	Land	\$1,770	\$1,770
	Improve- ments	<u>2,680</u>	<u>2,680</u>
	Total	\$4,450	\$4,450
6318 El Mirando 50 x 153.1 feet Santiago Del Valle Grant Parcel No. 3-0317-0532	Land	\$ 320	\$ 320
	Improve- ments	<u>4,720</u>	<u>4,720</u>
	Total	\$5,040	\$5,040

The motion, seconded by Councilman Price, carried by the following vote:

Ayes: Councilmen Janes, Johnson, Price, Mayor LaRue  
Noes: None  
Absent: Councilmen Atkison, Gage, MacCorkle

KENNETH HAWKINSON	Full Value by the Tax Dept. 1969	Full Value by the Tax Dept. 1970	Assessed Value by Tax Dept.	Value Rendered by Owner	Assessed Value Fixed by Board
3714 Werner Lot 29, Block 6, Outlot 29, Division C, University Park Subd. Parcel No. 2-1509-0617	Land \$ 1,250 Improve- ments <u>9,104</u> Total \$10,354	\$11,750 <u>9,405</u> \$11,155	\$1,310 <u>7,050</u> \$8,360	Not Signed	\$1,310 <u>7,050</u> \$8,360

Mr. Kenneth Hawkinson stated that no improvements had been made on the home for several years. He believed that a change in school zonings had lowered the value of his property. He believed that his property would be difficult to sell.

Mr. Klitgaard stated that 18% depreciation had been allowed on this property but had been offset by increased construction costs.



Councilman Johnson moved that the Council sustain the assessed value set by the Board of Equalization as follows:

KENNETH HAWKINSON	Assessed Value Fixed by Board	Council Action
3714 Werner Lot 29, Block 6, Outlot 29, Division C, University Park Subd. Parcel No. 2-1509-0617	Land \$1,310 Improve- <u>7,050</u> ments	\$1,310 <u>7,050</u>
	Total \$8,360	\$8,360

The motion, seconded by Councilman Price, carried by the following vote:

Ayes: Councilmen Janes, Johnson, Price, Mayor LaRue  
Noes: None  
Absent: Councilmen Atkison, Gage, MacCorkle

#### APPEALS NOT HEARD

The following Tax Appeals were not heard due to the absence of the appellant:

CHARLEY ANDERSON ESTATE, by Charles G. Anderson  
RICHARD C. GRAVIS

#### MEETING SET

The Council agreed to hold a Special Meeting at 9:00 A.M. on January 4, 1971, to continue hearing Tax Appeals.

#### ADJOURNMENT

Councilman Price moved that the Council adjourn. The motion, seconded by Councilman Johnson, carried by the following vote:

Ayes: Councilmen Janes, Johnson, Price, Mayor LaRue  
Noes: None  
Absent: Councilmen Atkison, Gage, MacCorkle

The Council then adjourned.

APPROVED: \_\_\_\_\_  
Mayor

ATTEST: \_\_\_\_\_  
City Clerk