



TOWN OF PROVINCETOWN
DEPARTMENT OF MUNICIPAL FINANCE - ASSESSORS' OFFICE

260 Commercial Street, Provincetown, MA 02657
Telephone (508) 487-7017 Fax (508) 487-9560

Minutes of the
BOARD OF ASSESSORS MEETING
Town Hall, Wednesday, November 16, 2012
Caucus Hall Conference Room
260 Commercial Street

CALL TO ORDER: Ms. DeLuca called the meeting to order at 8:35 a.m.

MEMBERS PRESENT: Ms. Patty DeLuca (Chair)
Mr. Paul Gavin
Ms. Leslie Parsons

MEMBERS ABSENT: Mr. Robert Sanborn
Mr. Greg Muse

STAFF PRESENT: Mr. Paul Gavin, Principal Assessor
Ms. Cheryl MacKenzie, Clerk

PREVIOUS MINUTES:

Ms. Parsons made a motion to accept the BOA Minutes of July 18, 2012. Mr. Gavin seconded the motion, and the motion carried by a 3-0 vote.

PUBLIC STATEMENTS:

None

Ms. DeLuca called the meeting into Executive Session per the Massachusetts General Law 30A – Section 21@ 8:36AM.

Begin Executive Session: OPEN MEETING LAW, G.L. c. 30A, §§ 21

MGL c 59, ss60 – Application for Abatement/Exemptions

MGL c 59, ss52B – Valuation Information

MGL c 59, ss8A – Discovery Collected in ATB Cases

MGL c 59, ss38D – Written Return of Information

MGL c 59, ss61A – Discovery Collected with Abatement Applications

Ms. DeLuca officially ended Executive Session at 8:43 a.m.

End Executive Session: OPEN MEETING LAW, G.L. c. 30A, §§ 21

MGL c 59, ss60 – Application for Abatement/Exemptions

MGL c 59, ss52B – Valuation Information

MGL c 59, ss8A – Discovery Collected in ATB Cases

MGL c 59, ss38D – Written Return of Information

MGL c 59, ss61A – Discovery Collected with Abatement Applications

FY09 PERSONAL PROPERTY APPELLATE TAX BOARD / ABATEMENT

The board reviewed the Appellate Tax Board / Abatements filed with the Assessors' Office by Verizon New England in Fiscal Year 2009 ATB Case: C295812. Ms. Parsons made a motion to accept the Appellate Tax Board decision to grant to value of \$3,176,000. Ms. DeLuca seconded the motion, and the motion carried by a 3-0 vote.

FY13 TAX CLASSIFICATION:

The board will discuss and make its recommendations to be forwarded to the Board of Selectmen on the following FY13 Tax Classification categories as follows:

1. ***Split Tax Rate FY13.*** Adoption of a residential factor (*i.e.*, multiplier) other than 1 will shift a portion of the tax burden from the residential class to the commercial/industrial/personal property (“CIP”) class. **Recommendation:**
 - To Adopt a residential factor other than 1 (Split Tax Rate): 0
 - Not to Adopt a residential factor other than 1: 3

1. ***Residential Exemption FY13.*** Adoption of a residential exemption will shift the tax burden solely within the residential class. Properties that are their **owner’s principal residence** (*i.e.*, domicile) would be taxed at less than their full value, depending on the size of the exemption adopted (up to 20%). To make up for the taxes exempted, a separate residential tax rate would be calculated and applied to all residential properties. Residential properties that are not their owner’s domicile would be taxed on their full value and would, therefore, be subject to higher taxes than would be the case with a single tax rate. **Recommendation:**
 - To Adopt a Residential Exemption – 1 to 20%: 0
 - Not to Adopt a Residential Exemption: 3

2. ***Small-Commercial Exemption FY13.*** Adoption of a small-commercial exemption will shift the tax burden solely within the CIP class. Properties that are occupied by small businesses, all of which have 10 or fewer documented employees, and valued at less than \$1,000,000, would be taxed at a lower rate; and the lost revenue would be shifted to the remaining properties in the CIP class in the form of a higher tax rate. **Recommendation:**

- To Adopt a Small-Commercial Exemption: 0
- Not to Adopt a Small-Commercial Exemption: 3

FY13 RECERTIFICATION SATAUS & REVIEW:

1. Residential Properties – Submitted to DOR. DOR currently reviewing sales and ratios of Residential Properties
2. Commercial Properties – Submitted to DOR. Review will follow Residential Properties completion.
3. LA3 – Sales Report – Revised & submitted to DOR 11/16/2012.
4. State Owned Land – Review – One Parcel under this category. Map/Parcel: 03-5-001, 130 Route 6, Provincetown, Ma. No physical changes to this parcel in FY13.
5. Recertification – Other – Town of Provincetown Valuation Methodology - Revision 1 was submitted to DOR on 11/12/12. This is done once every three years.

FY14 BUDGET PROCESS UPDATE:

1. Assessors Budget will be submitted to the Town Manager on November 16, 2012.
2. Assessors Budget will be submitted to the Board of Selectmen in early January 2013.
3. Assessors Budget will be submitted to the Finance Committee in early February 2013

APPROVAL AND SIGNATURES FOR MOTOR VEHICLE/BOAT COMMITMENT AND ABATEMENT REPORTS:

Ms. MacKenzie provided the Board members with the following documents for signatures as follows:

1. FY12 MV Excise Tax Commitments
2. FY12 Boat Excise Tax Commitments
3. FY11 MV Abatements
4. FY12 MV Abatements
5. FY11 Boat Abatements
6. FY12 Boat Abatements
7. Claim for FY 12 Boat Abatement submitted by Rick Silva regarding foreign vessel. Vessel was in our waterways during summer months, and according to Mass General law, is allowed to be taxed. Board denied abatement with a vote of 3-0.

FY14 – ASSESSORS NOTICE

Mr. Gavin presented the FY14 Assessors Notice to the Board for signatures. The Assessors Notice will be posted at various locations throughout town by January 1, 2013.

GENERAL UPDATE FROM PAUL GAVIN, PRINCIPAL ASSESSOR:

None

MISCELLANEOUS:

None

NEXT BOA MEETING:

TBD

ADJOURNMENT:

Ms. Parsons motioned to adjourn the meeting, seconded by Ms. DeLuca. The meeting was adjourned at 9:35 a.m.

Respectfully submitted:

Cheryl A. MacKenzie

Cheryl A. MacKenzie,
Assessors' Office Clerk

Paul M Gavin

Paul M Gavin, Principal Assessor