



**TOWN OF PROVINCETOWN**  
**DEPARTMENT OF MUNICIPAL FINANCE - ASSESSORS' OFFICE**

*260 Commercial Street, Provincetown, MA 02657*  
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Minutes of the  
BOARD OF ASSESSORS MEETING  
Town Hall, Wednesday, October 14, 2015  
Caucus Hall Conference Room  
260 Commercial Street

**CALL TO ORDER:** Mr. Sanborn called the meeting to order at 8:33 a.m.

**MEMBERS PRESENT:** Mr. Robert Sanborn (Chair)  
Mr. Scott Fahle  
Ms. Patty DeLuca  
Ms. Leslie Parsons

**MEMBERS ABSENT:** Mr. Greg Muse

**STAFF PRESENT:** Mr. Scott Fahle, Principal Assessor  
Ms. Cheryl MacKenzie, Administrative Assistant

**PREVIOUS MINUTES:**

Ms. DeLuca made a motion to accept the BOA Minutes of August 19, 2015. Mr. Fahle seconded the motion, and the motion carried by a 4-0 vote.

**PUBLIC STATEMENTS:**

None

Mr. Fahle noted that it is not necessary to go into Executive Session for this meeting.

**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

**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

**FY16 – REVALUATION UPDATE**

Mr. Fahle met with Mr. Stephan Sullivan, the field representative from the Department of Revenue along with Paul Kapinos, owner of Paul Kapinos & Associates Inc., the last week in September to review the proposed Real Estate and Personal Property Values. The proposed values were submitted to the Department of Revenue (DOR) on October 1, 2015.

The only issue is with the Solar Panel Contract at the Provincetown Landfill, which is being addressed at this time.

Mr. Fahle provided the board members with the following documents for signatures:

1. LA3 – Sales Report Cover Letter
2. NSTAR –Utility Net Book Property Value acceptance letter

**FY16 TAX CLASSIFICATIONS**

The board will discuss and make its recommendations to be forwarded to the Board of Selectmen on the following FY16 Tax Classification categories:

1. ***Split Tax Rate FY16.*** 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:   4
  - Absent: 1
2. ***Residential Exemption FY16.*** 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:   4
- Absent: 1

3. ***Small-Commercial Exemption FY16.*** 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:   4
- Absent: 1

**SIGNATURES FOR FY16 TAX CLASSIFICATIONS**

Mr. Fahle provided the Board members with the following document for signatures as follows:

1. Copy of the FY16 Tax Classification categories and votes taken

**SIGNATURES FOR FY16 COUNTY TAX AND CPA ASSESSMENTS**

Mr. Fahle provided the Board members with the following document for signatures as follows:

2. FY16 County Tax Assessment
3. FY16 CPA Assessment

**FY16 SPECIAL TOWN MEETING WARRANT**

Mr. Fahle provided the board members with a copy of the FY16 Special Town Meeting Warrant. The board voted on the articles as follows:

**Article 14 – Adoption of Small Personal Property Exemption.** To see if the Town will vote to accept the provisions of Massachusetts General Law Chapter 59, Section 5, Clause 5, by establishing a valuation threshold of \$2,500; or to take any other action relative thereto.

Mr. Sanborn motioned to recommend Article 14 as written, and Ms. DeLuca seconded the motion. The motion carried by a 4-0 vote.

Mr. Fahle mentioned that this exemption would be monitored for the next three (3) years.

**VOTE ON OVERLAY SURPLUS**

Mr. Fahle motioned to postpone this article at this time, and Mr. Sanborn seconded the motion. Motion to postpone carried by a 4-0 vote.

**SIGNATURES FOR FY16 COUNTY TAX AND CPA ASSESSMENTS**

Mr. Fahle provided the Board members with the following document for signatures as follows:

4. FY16 County Tax Assessment
5. FY16 CPA Assessment

**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: All were approved (4-0).

1. FY15 MV Abatements
2. FY15 MV Excise Tax Commitment
3. FY15 Boat Abatements

**ASSESSORS UPDATES:**

Mr. David Panagore (Town Manager) introduced himself to the Board Members. The Board welcomed Mr. Panagore and thanked him for his time.

**MISCELLANEOUS:**

Mr. Fahle mentioned to the board members that he will be notifying the board members of their need to sign online documents for FY16 Revaluation as they are approved by DOR.

**NEXT BOA MEETING:**

To be determined

**ADJOURNMENT:**

Ms. DeLuca motioned to adjourn the meeting, seconded by Ms. Parsons. The meeting was adjourned at 9:23 a.m.

Respectfully submitted:

*Scott Fahle*

Scott Fahle,  
Principal Assessor

*Scott Fahle*

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**Scott Fahle, Principal Assessor**