



TOWN OF PROVINCETOWN
DEPARTMENT OF MUNICIPAL FINANCE - ASSESSORS' OFFICE

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Minutes of the
BOARD OF ASSESSORS MEETING
Town Hall, Wednesday, August 14, 2019
Judge Welsh Room
260 Commercial Street

CALL TO ORDER: Ms. Parsons called the meeting to order at 8:31 a.m.

MEMBERS PRESENT: Ms. Leslie Parsons (Chair)
Mr. Scott Fahle
Mr. Frank Girvan

MEMBERS ABSENT: Ms. Patty DeLuca
Mr. Robert Sanborn

STAFF PRESENT: Mr. Scott Fahle, Principal Assessor
Ms. Cheryl MacKenzie, Assessors Office Manager

PREVIOUS MINUTES:
Ms. Parsons made a motion to accept the posted BOA Minutes of June 26, 2019 as written.
Mr. Girvan seconded the motion, and the motion carried by a 3-0-0 vote.

PUBLIC STATEMENTS:
None

Ms. Parsons motioned that we call the meeting into Executive Session, and Mr. Fahle seconded the motion. The motion was carried by a vote of 3-0-0.
Ms. Parsons called the Meeting into Executive Session per the Massachusetts General Law 30A – Section 21@ 8:32 AM

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

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

Ms. Parsons motioned that we end Executive Session, and Mr. Fahle seconded the motion. The motion was carried by a vote of 3-0-0.

Ms. Parsons officially ended Executive Session at 09:08 a.m.

FY18 to FY19 ABATEMENT / EXEMPTION COMPARISON REPORT

Mr. Fahle provided a comparison report to the Board comparing FY18 to FY19 Abatements by class, and Exemptions by type, and how it affected the Overlay in both years.

FY20 (summer) – VALUATION CHANGES

Mr. Fahle discussed with the Board that the valuation changes for FY20 will increase on average approximately 5 (five) to 7 (seven) percent for residential properties, and 6 (six) to 7 (seven) percent for commercial properties.

VOTE ON FY20 OVERLAY TO SURPLUS AMOUNT

Mr. Fahle recommended to the Board that \$27,170.94 be applied to the FY20 Surplus Account. Ms. Parsons moved to accept the Assessors recommendation, and Mr. Girvan seconded the motion. The motion carried 3-0-0.

VOTE ON FY20 OVERLAY AMOUNT

Mr. Fahle recommended to the Board that \$310,000.00 be applied to the FY20 Overlay Account. Ms. Parsons moved to accept the Assessors recommendation, and Mr. Girvan seconded the motion. The motion carried 3-0-0.

FY20 TAX CLASSIFICATIONS

The board made its recommendations to be forwarded to the Board of Selectmen on the following FY20 Tax Classification categories:

1. ***Split Tax Rate FY20.*** 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
- Absent: 2

2. **Residential Exemption FY20.** 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 25%). 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 at the current 25%: 3
- Not to Adopt a Residential Exemption: 0
- Absent: 2

3. **Small-Commercial Exemption FY20.** 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
- Absent: 2

Mr. Fahle will present the BOA recommendation to the Select Board as part of the tax classification hearing scheduled for August 26, 2019.

REVIEW AND SIGN COUNTY TAX AND CAPE COD COMMISSION ASSESSMENTS

Mr. Fahle provided the County Tax and Cape Cod Commission Assessment Reports for signatures by the board. Mr. Fahle will forward these signed documents to the Town Treasurer for payment.

ASSESSORS OFFICE UPDATES

1. Mr. Fahle mentioned to the board that there is one more report (CP1 report) on DOR Gateway that needs to be signed by the board. All others have been signed by board.
2. Mr. Fahle mentioned that the LA5 and Recap are signed, but opened until voted on at BOS Classification hearing. They will then be forwarded to DOR.
3. Mr. Fahle mentioned to the board that Town vote to “opt” out of Supplemental Billing was approved and signed by the BOS on July 8, 2019, and sent to DOR on July, 9 2019.

**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 (3-0).

1. FY19 MV Excise Tax Commitments
2. FY19 MV Abatements
3. FY19 Boat Abatements

MISCELLANEOUS:

1. Mr. Fahle mentioned that the new property inspector (Nancy Lockwood) has been with us for six months, and is currently working on data quality inspections for both Commercial and Residential properties.
2. Ms. MacKenzie mentioned to the board that once valuation and tax rates have been set at Classification Hearing, that we are scheduled to run the October billing the first week in September. All the FY20 Real Estate, Personal Property, and Exemption forms will be updated and ready to send out with the October bills.

NEXT BOA MEETING:

TBD

ADJOURNMENT:

Ms. Parsons motioned to adjourn the meeting, seconded by Mr. Girvan. The meeting was adjourned at 9:09 a.m.

Respectfully submitted:

Scott Fahle

Scott Fahle,
Principal Assessor

Scott Fahle

Scott Fahle, Principal Assessor