



TOWN OF PROVINCETOWN
DEPARTMENT OF MUNICIPAL FINANCE - ASSESSORS' OFFICE

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Minutes of the
REMOTE BOARD OF ASSESSORS MEETING
Town Hall, Thursday, August 6, 2020
Caucus Hall Conference Room
260 Commercial Street

OPEN SESSION: Mr. Fahle, acting as moderator, read the remote participation meeting instructions at 9:00 a.m. then turned the meeting over to Ms. Parsons.

CALL TO ORDER: Ms. Parsons called the meeting to order at 9:03 a.m.

MEMBERS PRESENT: Ms. Leslie Parsons (Chair)
Mr. Scott Fahle
Mr. Robert Sanborn
Ms. Lynne Martin

MEMBERS ABSENT: Mr. Frank Girvan

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

PREVIOUS MINUTES:
Mr. Sanborn made a motion to accept the posted BOA Minutes of June 23, 2020 as written.
Mr. Fahle seconded the motion, and the motion carried by a 4-0-0 vote.

PUBLIC STATEMENTS:
None

Ms. Parsons closed the Open Session portion of the meeting at 9:04 a.m.

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 4-0-0.

Ms. Parsons called the Meeting into Executive Session per the Massachusetts General Law 30A – Section 21@ 9:04 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

Mr. Fahle motioned that we end Executive Session, and Ms. Parsons seconded the motion. The motion was carried by a vote of 4-0-0.

Ms. Parsons officially ended Executive Session at 09:45 a.m.

FY19 to FY20 ABATEMENT / EXEMPTION COMPARISON REPORT

Mr. Fahle provided a comparison report to the Board comparing FY19 to FY20 Abatements by class and Exemptions by type, and how it affected the Overlay in both years.

FY21 (summer) – VALUATION CHANGES

Mr. Fahle discussed with the Board that the valuation changes for FY21 will increase on average approximately 1 (one) to 4 (four) percent for residential properties, and 1 (one) to 3 (three) percent for commercial properties.

VOTE ON FY21 OVERLAY TO SURPLUS AMOUNT

Mr. Fahle recommended to the Board that \$70,000.00 be applied to the FY21 Overlay Surplus Account. Ms. Parsons moved to accept the Assessors recommendation, and Mr. Sanborn seconded the motion. The motion carried 4-0-0. Votes: (BS - yes, LM – yes, LP – yes, SF – yes)

VOTE ON FY21 OVERLAY AMOUNT

Mr. Fahle recommended to the Board that \$310,000.00 be applied to the FY21 Overlay Account. Ms. Parsons moved to accept the Principal Assessor’s recommendation, with Mr. Sanborn seconded the motion. The motion carried 4-0-0. Votes: (BS - yes, LM – yes, LP – yes, SF – yes)

FY21 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 FY21.*** 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 FY21.*** 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%: 4
 - Not to Adopt a Residential Exemption: 0
 - Absent: 1

3. ***Small-Commercial Exemption FY21.*** 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

Mr. Fahle will present the BOA recommendation to the Select Board as part of the tax classification hearing scheduled for August 24, 2020.

REVIEW AND SIGN COUNTY TAX AND CAPE COD COMMISSION ASSESSMENTS

Mr. Fahle provided the County Tax and Cape Cod Commission Assessment Reports for approval to use stamps instead of signatures by the board.

The motion carried 4-0-0. Votes: (BS - yes, LM – yes, LP – yes, SF – yes)

Mr. Fahle will forward these signed documents to the Town Treasurer for payment.

ASSESSORS OFFICE UPDATES

1. Mr. Fahle provided to the board the following schedule:
 - a. Tax Classification Hearing is scheduled for August 24, 2020
 - b. Town Meeting is scheduled for September 21, 2020
 - c. Continuation of Classification Hearing is scheduled for October 13, 2020. The tax rate should be determined, and Recap will be submitted to DOR.
 - d. FY21 Tax Bills scheduled to go out on November 1, 2020, contingent on timely Recap submission.

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

Ms. MacKenzie provided the Board members with the following documents to allow stamps instead of signatures as follows: All approved 4-0-0. Votes: (BS - yes, LM – yes, LP – yes, SF – yes)

1. FY20 MV Excise Tax Commitments
2. FY18 MV Abatements
3. FY19 MV Abatements
4. FY20 MV Abatements
5. FY18 Boat Abatements
6. FY19 Boat Abatements
7. FY20 Boat Abatements

MISCELLANEOUS:

1. Mr. Fahle mentioned that the revaluation for the recertification of values for DOR went as good as could be expected, even with the Covid-19 pandemic happening. He thanked his Assessing Staff team – Cheryl MacKenzie (Office Manager), Carol Bergen (Assistant Assessor) and Nancy Lockwood (property inspector) for all there hard and timely work
2. Mr. Fahle recommended to the board to authorize “Option to petition DOR for use of Preliminary Tax Billing” as a contingency plan if we cannot meet proposed

deadline to set tax rate, recap, etc. Mr. Sanborn moved to accept the Assessors recommendation, and Ms. Parsons seconded the motion. The motion carried 3-0-1. Votes: (BS - yes, LM – abstain, LP – yes, SF – yes)

3. Ms. MacKenzie mentioned to the board that the testing of FY21 billing is underway. Once valuation and tax rates have been set at Classification Hearing, that the tax bills are scheduled to be run and mailed by November 1, 2020. Typically, the bills are run and mailed by October 1, 2020, but due to the Town
4. Meeting being postponed until September 21, 2020 because of Covid-19 it will be later this year.

NEXT BOA MEETING:

TBD

ADJOURNMENT:

Mr. Fahle motioned to adjourn the meeting, seconded by Ms. Parsons. The meeting was adjourned at 9:44 a.m.

Respectfully submitted:

Scott Fahle

Scott Fahle,
Principal Assessor

Scott Fahle

Scott Fahle, Principal Assessor