



**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, January 15, 2020  
Caucus Hall Conference Room  
260 Commercial Street

**CALL TO ORDER:** Mr. Fahle called the meeting to order at 8:54 a.m.

**MEMBERS PRESENT:** Mr. Scott Fahle  
Mr. Frank Girvan  
Ms. Lynne Martin

**MEMBERS ABSENT:** Mr. Robert Sanborn  
Ms. Leslie Parsons (Chair)

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

**PREVIOUS MINUTES:**  
Mr. Fahle made a motion to accept the posted BOA Minutes of December 18, 2019 as written.  
Ms. Martin seconded the motion, and the motion carried by a 3-0-0 vote.

**PUBLIC STATEMENTS:**  
None

Mr. Fahle motioned that we call the meeting into Executive Session, and Ms. Martin seconded the motion. The motion was carried by a vote of 0-0-0.  
Mr. Fahle called the Meeting into Executive Session per the Massachusetts General Law 30A – Section 21@ 8:55 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. Martin seconded the motion. The motion was carried by a vote of 3-0-0.

Mr. Fahle officially ended Executive Session at 09:15 a.m.

**FY20 REAL ESTATE PROPERTY ABATEMENTS**

The Board reviewed the Fourth and final list of FY 2020 Real Estate Property abatement applications. Three (3) applications were reviewed with the following action:

1. 633-U6 Commercial St – Granted to Value of \$698,800.00. The motion carried by a vote of 3-0-0.
2. 258 Commercial St – Granted to Value of \$1,903,100.00. The motion carried by a vote of 3-0-0.
3. 244 Commercial St – Denied- Value Remains at \$802,800. The motion carried by a vote of 3-0-0

**FY20 STATUTORY EXEMPTIONS/ABATEMENTS:**

**Exemptions**

The Board reviewed the Fourth list of FY2020 exemptions to date. Four (4) applications were reviewed with the following actions:

**Clause 41C - Elderly Persons** - None

**Community Preservation Act** - Two (2) applications were considered for this period. All applicants meet the current requirements. The motion carried 3-0-0.

**Clause 22 - Veterans** – One (1) application was considered for this period. All applicants meet the current requirements. The motion carried 3-0-0.

**Clause 37A – Blind Persons** – None

**Clause 17D-Surviving Spouse/Elderly** – One (1) application was considered for this period. All applicants meet the current requirements. The motion carried 3-0-0

**Clause 41A Deferrals** – One (1) application was considered for this period. All applicants meet the current requirements. The motion carried 3-0-0

**Section 5K – Senior Volunteer Work Credit** – None

### **FY20 – AFFORDABLE HOUSING ABATEMENTS:**

#### **Affordable Housing**

None

### **FY20 – RESIDENTIAL EXEMPTIONS**

#### **Residential Exemptions/Abatements**

The Board reviewed the Fourth list of FY2020 Residential Exemptions to be processed as Abatements to date. Three (3) applications were reviewed with the following actions:

**Residential Exemptions/Abatements** – Three (3) applications were considered for this period. All applicants meet the current requirements. The motion carried 3-0-0.

### **FY20 – EXPANDED RESIDENTIAL EXEMPTIONS**

#### **Expanded Residential Exemptions/Abatements**

The Board reviewed the Third list of FY2020 Expanded Residential Exemptions to be processed as Abatements to date. Two (2) applications were reviewed with the following actions:

**Expanded Residential Exemptions/Abatements** – Two (2) applications were considered for this period. All applicants meet the current requirements. The motion carried 3-0-0.

### **ASSESSORS OFFICE UPDATES**

1. Mr. Fahle discussed with the board a pending FY19' ATB case. Mr. Fahle stated that the taxpayer filed for Real Estate Abatement in FY19 and was denied when he refused to allow an interior inspection. The taxpayer filed a formal appeal with the ATB, but mistakenly failed to send the Assessors a copy. Thus when the Board of Assessors was sent a hearing notification the first week of January 2020 with a date of 3/3/20, there was confusion. Principal Assessor Fahle requested and received permission from Finance Director Josee Young to contact Town Counsel. Assessor Fahle asked the attorney specializing in Real Estate Law to file a "Motion to Dismiss". The ATB has no jurisdiction to hear an appeal if the appellant has a tax bill in excess of \$5000 and incurs interest due to late or incomplete payment. The "Motion to Dismiss" motion will be heard on January 30<sup>th</sup>. Mr. Fahle will apprise the Board of the outcome at the February BOA meeting.
  
2. Mr. Fahle represented the BOA at the FY2021 budget hearing before the Select Board on January 6<sup>th</sup>, 2020. It was announced at the beginning of the hearing that no budgets would be adopted until all departmental budgets had been reviewed. It is anticipated that the budget will not be reduced further than occurred when reviewed by acting Town Manager Gardner and Finance Director Young.

**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 Abatements

**MISCELLANEOUS:**

None

**NEXT BOA MEETING:**

TBD

**ADJOURNMENT:**

Mr. Fahle motioned to adjourn the meeting, seconded by Ms. Martin. The meeting was adjourned at 9:16 a.m.

Respectfully submitted:

*Scott Fahle*

Scott Fahle,  
Principal Assessor

*Scott Fable*

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**Scott Fable, Principal Assessor**