



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
REMOTE BOARD OF ASSESSORS MEETING
Town Hall, Wednesday, August 11, 2021
Caucus Hall Conference Room
260 Commercial Street

OPEN SESSION: Mr. Sanborn read the remote participation meeting instructions at 9:00 a.m..

CALL TO ORDER: Mr. Sanborn called the meeting to order at 9:01 a.m.

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

MEMBERS ABSENT: Mr. Frank Girvan
Ms. Lynne Martin

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

PREVIOUS MINUTES:

Mr. Fahle made a motion to accept the BOA Minutes of June 23, 2021 as written. Ms. Parsons seconded the motion, and the motion carried by a 3-0-0 vote.

PUBLIC STATEMENTS:

None

REVIEW AND SIGN COUNTY TAX AND CAPE COD COMMISSION
ASSESSMENTS

Mr. Fahle provided the County Tax and Cape Cod Commission Assessment Reports for approval and asked to use stamps instead of signatures by the board.
 The motion carried 3-0-0. Votes: (BS - yes, LP – yes, SF – yes)
 Mr. Fahle will forward these signed documents to the Town Treasurer for payment.

Mr. Sanborn closed the Open Session portion of the meeting at 9:03 a.m.

Mr. Sanborn 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.

Mr. Sanborn called the Meeting into Executive Session per the Massachusetts General Law 30A – Section 21@ 9:03 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. Sanborn motioned that we end Executive Session, and Ms. Parsons seconded the motion. The motion was carried by a vote of 3-0-0.

Mr. Sanborn officially ended Executive Session at 09:12 a.m.

FY20 to FY21 ABATEMENT / EXEMPTION COMPARISON REPORT

Mr. Fahle provided a comparison report to the Board comparing FY20 to FY21 Abatements by class and Exemptions by type, and how it affected the Overlay in both years.

FY21 VALUATION CHANGES AND COMPARISON FY20 TO FY21

Mr. Fahle provided a comparison report to the Board comparing FY20 to FY21 Valuations.

VOTE ON FY22 OVERLAY AMOUNT

Mr. Fahle recommended to the Board that \$286,144.88 be applied to the FY22 Overlay Surplus Account. Mr. Sanborn moved to accept the Assessors recommendation, and Ms. Parsons seconded the motion. The motion carried 3-0-0. Votes: (BS - yes, LP – yes, SF – yes)

FY21 TAX CLASSIFICATIONS

The board made its recommendations to be forwarded to the Board of Selectmen on the following FY22 Tax Classification categories:

1. ***Split Tax Rate FY22.*** 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 FY22.*** 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 35%). 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 FY22.*** 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 23, 2021.

FY22 – RESIDENTIAL EXEMPTIONS

Residential Exemptions/Abatements

The Board reviewed the First list of FY2022 Residential Exemptions to be processed as Abatements to date. Twenty-Nine (29) applications were reviewed with the following actions:

Residential Exemptions/Abatements – Twenty-Nine (29) applications were considered for this period. All applicants meet the current requirements. Mr. Fahle motioned to approve based on Ms. MacKenzie’s recommendation, and Mr. Sanborn seconded the motion. The motion carried 3-0-0. Votes: (BS - yes, LP – yes, SF – yes)

ASSESSORS OFFICE UPDATES

Tabled until next meeting.

**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 3-0-0. Votes: (BS - yes, LP – yes, SF – yes)

1. FY21 MV Excise Tax Commitments
2. FY21 MV Abatements
3. FY20 MV Abatements
4. FY19 MV Abatements
5. FY17 Boat Abatements
6. FY19 Boat Abatements
7. FY20 Boat Abatements
8. FY21 Boat Abatements

MISCELLANEOUS:

None

NEXT BOA MEETING:

TBD

ADJOURNMENT:

Mr. Sanborn motioned to adjourn the meeting, seconded by Ms. Parsons. The meeting was adjourned at 9:12 a.m.

Respectfully submitted:

Scott Fahle

Scott Fahle,
Principal Assessor

Scott Fahle

Scott Fahle, Principal Assessor