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Minutes of the
BOARD OF ASSESSORS MEETING

Town Hall, December 3, 1998

CALL TO ORDER: The meeting was called to order at 4:05 PM by
Chairperson, Alberta Romano.

MEMBERS PRESENT: Ms. Romano,
Mr. Rick Blanchette, Mr. Jack Kosko

Mr. Louis Cervantes

MEMBERS ABSENT: Mrs. Lina Berry

OTHERS PRESENT: Staff: Mr. Dana Faris, Principal Assessor; Mr. John
Warner, Assessing Department Clerk

MINUTES:

Mr. Kosko moved, seconded by Mr. Cervantes, to approve the minutes of the October 22, 1998 meeting as written. The motion carried by a vote of 4-0.

PUBLIC STATEMENTS: There were no public statements.

CORRESPONDENCE: Mr. Faris reported on the following recent correspondence sent or received by the Assessors' Office:

1. A memo from Mr. Faris to the Board of Selectmen and Keith Bergman, Town Manager, responding to a request for information about relief available to taxpayers.
2. A memo from Mr. Faris to Keith Bergman, Town Manager, outlining property inspector hiring recommendations.

3. A letter from the Department of Revenue to the Board of Assessors approving the Fiscal Year 1999 tax rate.
4. A press release from the Board of Assessors regarding FY'99 real property assessments and taxes for the Town of Provincetown.
5. A letter from Mr. Faris to Edward Athayde of the Sandcastle Condominiums informing him of the Town's intent to issue a single tax bill to timeshare condominium associations.
6. A letter from Mr. Faris to Francis J. Santos, Pres. Flyers Boat Shop Inc., responding to an inquiry about a personal property tax bill for his property located at 131A Commercial St.
7. An invoice from Mr. Faris to Connacht Cash enclosing a diskette of assessing department data.
8. A memo from Mr. Faris to Keith Bergman, Town Manager, regarding the rental potential for the Heritage Museum.
9. A memo from Rep. Thomas N. George to Town Assessors/Collectors clarifying issues raised regarding the Land Bank tax.
10. A memo from Mr. Faris detailing a phone call from Jill Vaughan of 12 Standish Way concerning an FY'99 abatement application she had filed.
11. A memo from Stephan J. Nofield, Town Clerk, to various boards and committees outlining current vacancies.

OLD BUSINESS:

Appellate Tax Board Cases Update: Mr. Faris reported on the following pending ATB cases:

1. Ciluzzi cases postponed until December 10, 1998
2. A&P cases postponed until March 25, 1999

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Clause 58, Section 8 Abatements: Mr. Faris reported on the following personal property tax bills from FY 98:

- 15 personal property tax bills assessed to Tokai Financial Inc./Master, an exempt corporation having leased equipment/machinery in Provincetown.

After discussion of an accompanying ruling by the Department of Revenue regarding taxation of certain corporations, the Board voted to take no action on petitioning the Department of Revenue for authority to abate after the statutory period.

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Other: Mr. Cervantes has informed the Board that he will remain on the Board as an alternate member.

NEW BUSINESS

Exemptions: Mr. Warner presented the following applications for statutory exemptions and recommended that they be granted:

- Clause 17D-Surviving Spouse/Elderly: Five applications were received. One was for a first-time applicant, four were granted in previous years. Mr. Cervantes moved, seconded by Mr. Kosko to grant these exemptions. The motion carried by a vote of 4-0.
- Clause 22-Veterans: Nineteen applications were received. One was for a first-time applicant, eighteen were granted in previous years. Mr. Blanchette moved, seconded by Mr. Kosko, to grant these exemptions. The motion carried by a vote of 4-0.
- Clause 37A-Blind: Three applications were received. All were granted in previous years. Mr. Blanchette moved, seconded by Mr. Cervantes, to grant these exemptions. The motion carried by a vote of 4-0.
- Clause 41C-Elderly: Twenty-nine applications were received. All were granted in previous years. Mr. Cervantes moved, seconded by Mr. Blanchette, to grant these exemptions. The motion carried by a vote of 4-0.

Motor Vehicle Excise Tax Abatements: Mr. Warner reported on the following applications for abatement and recommended that they be granted:

- Partially abate two (2) bills from 1997 due to sale or trade.
- Partially abate five (5) bills from 1998 due to sale or trade.

Mr. Kosko moved, seconded by Mr. Cervantes, to accept Mr. Warner's recommendations. The motion carried by a vote of 4-0.

Boat Excise Tax Abatements: There were no applications for abatement to consider for this period.

Personal Property Tax Abatement Applications:

1. Stark, Francis W. Jr. et ux, 20 Bayberry Ave. Based on a personal property inventory provided by the taxpayer, Mr. Blanchette moved, seconded by Mr. Cervantes, to abate the assessed value to \$6,000. The motion carried by a vote of 4-0.
2. O'Donnell William H. et ux, 22A Commercial St. Bill issued in error. The property is known by two different addresses. Taxpayer is a year-round resident. Mr. Blanchette moved, seconded by Mr. Cervantes, to abate in full. The motion carried by a vote of 4-0.
3. Hatches Trust, #2 Hatches Harbor CD. Based on a computer coding error, Mr. Cervantes moved, seconded by Mr. Kosko, to abate the assessed value to \$600. The motion carried by a vote of 4-0.
4. Conrad, Kenneth, 6 Nickerson St. Based on a personal property inventory provided by the taxpayer, Mr. Cervantes moved, seconded by Mr. Kosko, to abate the assessed value to \$500. The motion carried by a vote of 4-0.
5. Flyers Boat Shop Inc, 131A Commercial St. Based on the fact that the taxpayer is a corporate entity liable only for machinery, Mr. Cervantes moved, seconded by Mr. Kosko, to abate the assessed value to \$7,900. The motion carried by a vote of 4-0.
6. 129 Commercial St Corp, 129 Commercial St. Based on the fact that the taxpayer is a corporate entity, Mr. Blanchette moved, seconded by Mr. Cervantes, to abate in full. The motion carried by a vote of 4-0.
7. Demers, Peter F., 108 Commercial St. The taxpayer is a year-round resident. Bill issued in error. Mr. Cervantes moved, seconded by Mr. Kosko, to abate in full. The motion carried by a vote of 4-0.
8. Dowd, John D., 112 Commercial St. A site visit on 11/23/98 revealed that the second unit is not

rented, but used as storage of personal effects. Bill issued in error. Mr. Kosko moved, seconded by Mr. Cervantes, to abate in full. The motion carried by a vote of 4-0.

9. Norton, Jeffrey A. et al, #2 21A Franklin St CD. Based on an inventory provided by the taxpayer, Mr. Kosko moved, seconded by Mr. Cervantes, to abate the assessed value to \$5,000. The motion carried by a vote of 4-0.
10. Cook, Karin S., 17 Carnes Ln. A site visit confirms that the only personal property in the rental unit are the appliances. Mr. Kosko moved, seconded by Mr. Cervantes, to abate the assessed value to \$450. The motion carried by a vote of 4-0.
11. Cross, Marshal et al , #D 5 Winthrop St CD. The taxpayer is a year-round resident. Bill issued in error. Mr. Cervantes moved, seconded by Mr. Blanchette, to abate in full. The motion carried by a vote of 4-0.
12. Silva, Robert L. et al , 19 Jerome Smith Rd. The taxpayer is a year-round resident. Bill issued in error. Mr. Blanchette moved, seconded by Mr. Kosko, to abate in full. The motion carried by a vote of 4-0.
13. Stratton, Lois O., #3 Seashore Park TH CD. Based on an abatement in FY'98 and a computer coding error, Mr. Blanchette moved, seconded by Mr. Cervantes, to abate the assessed value to \$2,000. The motion carried by a vote of 4-0.
14. Days Real Estate Trust, 206 Commercial St. A site visit on 11/23/98 reveals that the taxpayer only owns one stove. Mr. Cervantes moved, seconded by Mr. Blanchette, to abate the assessed value to \$700. The motion carried by a vote of 4-0.
15. Slattery, Judy Ann, 237 Commercial St. Bill is for personal property that was largely destroyed in 2/9/98 fire. The remainder of the property was either given away or kept for personal use. Mr. Kosko moved, seconded by Mr. Blanchette, to abate in full. The motion carried by a vote of 4-0.
16. J & T Belle Realty Inc., #1 Conwell St CD. Based on an inventory provided by the taxpayer, Mr. Cervantes moved, seconded by Mr. Blanchette, to abate the assessed value to \$300. The motion carried by a vote of 4-0.
17. J & T Belle Realty Inc., #2 Conwell St CD. Based on an inventory provided by the taxpayer, Mr. Cervantes moved, seconded by Mr. Blanchette, to abate the assessed value to \$100. The motion carried by a vote of 4-0.
18. J & T Belle Realty Inc., #3 Conwell St CD. Based on an inventory provided by the taxpayer, Mr. Cervantes moved, seconded by Mr. Blanchette, to abate the assessed value to \$200. The motion carried by a vote of 4-0.
19. J & T Belle Realty Inc., #4 Conwell St CD. Based on an inventory provided by the taxpayer, Mr. Cervantes moved, seconded by Mr. Blanchette, to abate the assessed value to \$500. The motion carried by a vote of 4-0.
20. Baker, Pearl, 14 Johnson St. Based on a site visit on 11/19/98, Mr. Kosko moved, seconded by Mr. Cervantes, to abate the assessed value to \$600. The motion carried by a vote of 4-0.
21. Days Real Estate Trust, 143-143A Bradford St. Based on an inventory provided by the taxpayer, Mr. Blanchette moved, seconded by Mr. Cervantes, to abate the assessed value to \$3,000. The motion carried by a vote of 4-0.
22. Slattery, Carmela, #4 Freeman Gardens CD. Taxpayer is a year-round resident. Bill issued in error. Mr. Blanchette moved, seconded by Mr. Cervantes, to abate in full. The motion carried by a vote of 4-0.
23. Rushmore, Barbara, #3 348A Commercial St CD. Based on a site visit on 1/23/98, Mr. Cervantes moved, seconded by Mr. Blanchette, to abate the assessed value to \$1,400. The motion carried by a vote of 4-0.
24. Blunk, Rebecca T. et al, #2 Washington Ave CD. The taxpayer is a year-round resident. Bill issued in error. Mr. Blanchette moved, seconded by Mr. Cervantes, to abate in full. The motion carried by a vote of 4-0.
25. Turner, James R. et al , 7-9 Lovetts Ct. Based on an inventory provided by the taxpayer, Mr. Cervantes moved, seconded by Mr. Kosko, to abate the assessed value to \$700. The motion carried by a vote of 4-0.
26. Goldberg, Estelle, #C Miller Hill CD. The unit was empty on 1/1/98 due to renovations. The unit was sold in November 1998. Mr. Kosko moved, seconded by Mr. Cervantes, to abate in full. The

motion carried by a vote of 4-0.

27. Michaud, Wilfrid J. et al , #6 Harbor View TH CD. The taxpayer is a year-round resident. Bill issued in error. Mr. Cervantes moved, seconded by Mr. Blanchette, to abate in full. The motion carried by a vote of 4-0.
28. Manning Patrick et al , #4C Ice House CD. The taxpayer is a year-round resident. Bill issued in error. Mr. Cervantes moved, seconded by Mr. Kosko, to abate in full. The motion carried by a vote of 4-0.
29. Kavanagh, Brennan, #1 Homeport CD. . The taxpayer is a year-round resident. Bill issued in error. Mr. Kosko moved, seconded by Mr. Cervantes, to abate in full. The motion carried by a vote of 4-0.
30. Moulton, David P, 642 Commercial St. . The taxpayer is a year-round resident. Bill issued in error. Mr. Blanchette moved, seconded by Mr. Cervantes, to abate in full. The motion carried by a vote of 4-0.
31. Stark, Francis W Jr, 672B Commercial St. The taxpayer is a year-round resident. Bill issued in error. Mr. Blanchette moved, seconded by Mr. Cervantes, to abate in full. The motion carried by a vote of 4-0.
32. Battelle, Barbara E, #9D Bay Colony CD. . Ms. Romano recused herself from the discussion of this application. Taxpayer is a year-round resident. Bill issued in error. Mr. Blanchette moved, seconded by Mr. Cervantes, to abate in full. The motion carried by a vote of 3-0.
33. Hochard, Robert D. et al, #A Sandbars I CD. The taxpayer is a year-round resident. Bill issued in error. Mr. Cervantes moved, seconded by Mr. Kosko, to abate in full. The motion carried by a vote of 4-0.
34. Serena Mariellen, 838 Commercial St. The taxpayer is a year-round resident. Bill issued in error. Mr. Blanchette moved, seconded by Mr. Kosko, to abate in full. The motion carried by a vote of 4-0.
35. Allee, Dennis, 32 Mayflower Ave. . The taxpayer is a year-round resident. Bill issued in error. Mr. Cervantes moved, seconded by Mr. Blanchette, to abate in full. The motion carried by a vote of 4-0.
36. Harrison, Marian, #2 Bayberry Bend CD. The taxpayer is a year-round resident with an out of town address. Bill issued in error. Mr. Blanchette moved, seconded by Mr. Cervantes, to abate in full. The motion carried by a vote of 4-0.
37. Brannum, Joan, #1 General Store CD. Based on an inventory provided by the taxpayer, Mr. Cervantes moved, seconded by Mr. Kosko, to abate the assessed value to \$2,000. The motion carried by a vote of 4-0.
38. Smith, Sandra Lee, 528 Commercial St. Based on an inventory provided by the taxpayer, Mr. Blanchette moved, seconded by Mr. Kosko, to abate the assessed value to \$300. The motion carried by a vote of 4-0.
39. Golden, Erin M., #5 Chandler House CD. Based on an inventory provided by the taxpayer, Mr. Blanchette moved, seconded by Mr. Cervantes, to abate the assessed value to \$1,800. The motion carried by a vote of 4-0.

Real Property Tax Abatement Applications:

1. Ahmuty Raynor et ux, 92 Bayberry Ave. Based on a site visit on 12/1/98 which resulted in correction of Assessing Department data, Mr. Kosko moved, seconded by Mr. Cervantes, to abate the assessed value to \$394,800. The motion carried by a vote of 4-0.
2. Santos, John E. et ux, 9 Whorfs Ct. Based on a site visit on 11/23/98 which resulted in a change in building condition, Mr. Kosko moved, seconded by Mr. Cervantes, to abate the assessed value to \$161,900. The motion carried by a vote of 4-0.
3. Cook, John F. Jr., 69 Pleasant St. Review of Assessing Department data revealed the incorrect removal of a site index for this property being on a dirt road. Mr. Cervantes moved, seconded by

- Mr. Kosko, to abate the assessed value to \$140,500. The motion carried by a vote of 4-0.
4. W L Realty Trust, 7 Carver St. Based on a substantial remodel that was not reflected in Assessing Department data, and the fact that the property is currently listed for sale far above the FY'99 assessment, Mr. Blanchette moved, seconded by Mr. Kosko to deny this application. The motion carried by a vote of 4-0.
 5. Merrill Sherman A. Sr. et ux, 4R Holway Ave. Based on a site visit on 11/5/98 and the fact that the property is currently receiving a 50% discount for the lack of potential as a buildable lot, Mr. Kosko moved, seconded by Mr. Blanchette, to deny this application. The motion carried by a vote of 4-0.
 6. Buch, Thomas C. et al , #4 Seashore Park TH I CD. Based on the fact that this property was being incorrectly assessed for a finished basement, Mr. Kosko moved, seconded by Mr. Cervantes, to abate the assessed value to \$131,000. The motion carried by a vote of 4-0.
 7. Zeni, David, #11 Seashore Pines CD. Based on the fact that an unfinished basement was erroneously included in the square foot calculation, Mr. Blanchette moved, seconded by Mr. Kosko to abate the assessed value to \$115,000. The motion carried by a vote of 4-0.
 8. Monks, Mary L., 16 Conwell St. A site visit revealed a fourth dwelling that was not reflected in Assessing Department data. Mr. Blanchette moved, seconded by Mr. Kosko, to deny this application. The motion carried by a vote of 4-0.
 9. Coes, Peter B. et ux, 25 Pearl St. Based on a site visit on 11/23/98 which revealed a change in building condition, Mr. Blanchette moved, seconded by Mr. Kosko, to abate the assessed value to \$174,000. The motion carried by a vote of 4-0.
 10. Henrique, Faith M., 34A Pearl St. Site visits on 11/25/98 and 12/2/98 resulted in the addition of a site index for a dirt road. Mr. Cervantes moved, seconded by Mr. Kosko, to abate the assessed value to \$190,600. The motion carried by a vote of 4-0.
 11. Radl, Frederic J., #2 Gallery CD. A site visit on 11/25/98 resulted in correction of Assessing Department data for both view and style. Mr. Blanchette moved, seconded by Mr. Kosko, to deny this application. The motion carried by a vote of 4-0.
 12. Rizk Raymond et ux, 8 Kiley Ct. A site visit on 11/25/98 resulted in the addition of an economic obsolescence factor for proximity of the property to the raised septic system of a neighboring restaurant. Mr. Kosko moved, seconded by Mr. Cervantes to abate the assessed value to \$164,800. The motion carried by a vote of 4-0.
 13. Hoffman, Susan, #2 Town Center CD. A site visit on 11/18/98 revealed no grounds for abatement. Mr. Kosko moved, seconded by Mr. Cervantes, to deny this application. The motion carried by a vote of 4-0.
 14. Nay Block Realty Trust, 30 Atkins Mayo Rd. A site visit on 11/24/98 resulted in correction of Assessing Department data regarding bathroom count and building condition. Mr. Cervantes moved, seconded by Mr. Blanchette, to abate the assessed value to \$451,200. The motion carried by a vote of 4-0.
 15. Basine Joseph B Jr et ux, 262B Bradford St. The increase in value is partially due to an FY'98 abatement inspection which revealed a third living unit. The FY'99 abatement inspection resulted in a change in grade and condition of the building as well as a change in view. These changes, when applied, would increase the value over and above its current assessment. Therefore, Mr. Kosko moved, second by Mr. Cervantes, to deny this application. The motion carried by a vote of 4-0.
 16. Garrison, Robert H. et al, 6 Thistlemore Way. The property currently receives a discount for limited town services. Some of the increase in value is attributable to a site visit in 12/97 which indicated changes in condition, grade, and view. Accordingly, Mr. Kosko moved, seconded by Mr. Cervantes, to deny this application. The motion carried by a vote of 4-0.
 17. Prentice, William C. H. Jr., 54 Commercial St. A site visit on 12/1/98 corrected Assessing Department data. Mr. Blanchette moved, seconded by Mr. Cervantes, to abate the assessed value to \$665,000. The motion carried by a vote of 4-0.
 18. Santos, Francis John, 131A Commercial St. A site visit on 12/1/98 revealed no grounds for abatement. The increase in assessment of FY'98 accounts for the addition of a new 4-bedroom apartment. Mr. Kosko moved, seconded by Mr. Cervantes, to deny this application. The motion

carried by a vote of 4-0.

19. Paoletti Leonard, #1 156 Bradford St CD. A site visit on 12/2/98 revealed no grounds for abatement. Therefore, Mr. Blanchette moved, seconded by Mr. Kosko, to deny this application. The motion carried by a vote of 4-0.

OTHER/MISCELLANEOUS:

Pro Forma Tax Bill: Mr. Faris presented the Board with a request to issue a Pro Forma tax bill to Michael Di Caprio for a newly acquired parcel of land formerly owned by the Town of Provincetown located at 16 Franklin St. Mr. Kosko moved, seconded by Mr. Blanchette, to grant authority to issue this pro forma tax bill. The motion carried by a vote of 4-0.

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Assessing Team and Office News: There was no other assessing team or office news that was not covered elsewhere in the minutes.

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Future Meeting Dates: There will be a meeting of the Board of Assessors on **Thursday, January 7, 1999 at 10:00 AM.**

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ADJOURNMENT: There being no further business to come before the Board, Mr. Blanchette moved that the meeting be adjourned at 5:45 PM, and the meeting was adjourned.