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Minutes of the
BOARD OF ASSESSORS MEETING

Town Hall, January 28, 1999

CALL TO ORDER: The meeting was called to order at 9:15 AM by
Chairperson, Alberta Romano.

MEMBERS PRESENT: Ms. Romano,
Mrs. Lina Berry, Mr. Jack Kosko,

Mr. Rick Blanchette

MEMBERS ABSENT: Mr. Louis Cervantes

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

MINUTES:

Mrs. Berry moved, seconded by Mr. Blanchette, to approve the minutes of the January 7, 1999 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 Keith Bergman, Town Manager, requesting vacation time during the

month of February.

2. A letter from Mr. Faris to Mary Louise Ventura of 11 Off Conwell St explaining the Board's decision to deny her application for a statutory exemption under Clause 41C.
3. A letter from Mr. Faris to Salvador R. Vasques of 6 Washington Ave. explaining the Board's decision to deny his mother's application for a statutory exemption under Clause 41C.
4. A letter from Mr. Faris to Victor Pacellini of 128B Commercial St. explaining the Board's decision to deny his application for a statutory exemption under Clause 22.
5. A letter from Mr. Faris to Frank Perry, Jr. of 114 Commercial St. explaining the Board's decision to deny his application for a statutory exemption under Clause 22.
6. A memo from Mr. Faris to Keith Bergman, Town Manager, outlining the assessments for town-owned well fields located in Truro.
7. A letter from Mr. Faris to Jean Ellis of #2 Beachcomber Colony Condominium advising her that the deadline for filing for an abatement of real property taxes has passed.
8. An invoice from Mr. Faris to Ruth Gilbert Real Estate accompanying two hard copies of assessing department data.
9. An invoice from Mr. Faris to Mark Linse of MGM Mailing Lists accompanying a diskette of assessing department data.
10. An invoice from Mr. Faris to the Law Office of Karen De Palma accompanying a diskette of assessing department data.
11. An invoice from Mr. Faris to Jack Kelly of Pied Piper Real Estate accompanying a diskette of assessing department data.
12. An invoice from Mr. Faris to David Nicolau of Atlantic Bay Real Estate accompanying a diskette of assessing department data.
13. An invoice from Mr. Faris to Jane Dyson of #2 Courtyard Condominium accompanying a diskette of assessing department data.
14. An invoice from Mr. Faris to Susan Wasson of the Carrie Seaman Animal Shelter accompanying a diskette of assessing department data.
15. An invoice from Mr. Faris to Stephen Briscoe of Seascapes Realty Inc. accompanying a diskette of assessing department data.
16. An invoice from Mr. Faris to Len Bowen of Harborside Realty accompanying a diskette of assessing department data.
17. A letter from Mr. Faris to Atty. Christopher Snow apologizing for a misunderstanding which appeared in a local paper.
18. A letter from Ms. Gina Roose of #8 Condominium 535 inquiring about the possibility of filing a late abatement application.
19. A bulletin from the Department of Revenue regarding budgeting for the expense of tax titles and foreclosures.
20. A bulletin from the Department of Revenue regarding upcoming training programs for assessors.

OLD BUSINESS:

Appellate Tax Board Cases Update: There were no Appellate Tax Board cases to update for this period.

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Chapter 58, Section 8 Abatements:

1. Clem & Joe's, 338 Commercial St. Mr. Faris presented a letter from DOR authorizing the Board

to abate under Ch. 58, §8. Mr. Kosko then moved, seconded by Mrs. Berry, to abate FY'99 personal property taxes for the above-referenced property in accordance with this Department of Revenue ruling. The motion carried by a vote of 4-0.

2. Green, James H., dba Picture Yourself, 237 Commercial St. Mr. Blanchette moved, seconded by Mrs. Berry, to petition the Department of Revenue for authority to abate an FY'99 personal property tax bill issued in error to this business which was destroyed in a fire on 2/10/98. The motion carried by a vote of 4-0.

NEW BUSINESS

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

- Partially abate five bills from 1997/1998 due to sales or trades

Mrs. Berry moved, seconded by Mr. Blanchette, to accept Mr. Warner's recommendation. The motion carried by a vote of 4-0.

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

Exemption: Mr. Warner presented the following applications for statutory exemption with recommendations:

- Clause 22-Veterans: Four applications were received. All have been granted in previous years. All applicants currently meet the requirements for this exemption. Mr. Kosko moved, seconded by Mrs. Berry, to grant these exemptions. The motion carried by a vote of 4-0.
- Clause 41C-Elderly: Three applications were received. Two have been granted previously. One is for a first-time applicant. All three applicants currently meet the requirements for this exemption. Mr. Blanchette moved, seconded by Mrs. Berry, to grant these exemptions. The motion carried by a vote of 4-0.
- Clause 42-Surviving Spouse: One application was received. Ms. Romano recused herself from the discussion of this application. This exemption has been granted in previous years. The applicant currently meets the requirements for the exemption. Mrs. Berry moved, seconded by Mr. Blanchette, to grant this exemption. The motion carried by a vote of 3-0.

Personal Property Abatement Applications:

1. OMB Realty Trust, 9 Soper St. Based on a site visit on 1/25/99 and an inventory provided by the taxpayer, Mr. Blanchette moved, seconded by Mrs. Berry, to abate the assessed value to \$7,000. The motion carried by a vote of 4-0.
2. Yandrisovitz, John Jr., 5 Conant St. Based on a site visit on 1/14/99, Mr. Kosko moved, seconded by Mrs. Berry, to abate the assessed value to \$2,000. The motion carried by a vote of 4-0.
3. Lebert, Mario R., 9A Conwell St. Based on a site visit on 1/20/99 which confirmed that the

tenants own all personal property except very old stoves and refrigerators, Mr. Blanchette moved, seconded by Mr. Kosko, to abate the assessed value to \$2,000. The motion carried by a vote of 4-0.

4. Muller, Klara E., 898 Commercial St. A bill was issued because the taxpayer had displayed a sign advertising "furnished apartment". An informal site visit in 12/98 documented with photographs indicated a personal property value of \$2,400. An official site visit on 1/20/99 revealed the same furnishings crammed into one room. Based on these inspections, Mrs. Berry moved, seconded by Mr. Blanchette, to abate the assessed value to \$2,400. The motion carried by a vote of 4-0.

Real Property Abatement Applications:

1. OMB Realty Trust, 9 Soper St. Based on income and expense information provided by the taxpayer and a site visit on 1/25//99 which revealed that the apartments are in very good condition, Mr. Blanchette moved, seconded by Mr. Kosko, to abate the assessed value to \$288,300. The motion carried by a vote of 4-0.
2. Lovinger Nominee Trust, 296 Commercial St. Income and expense information provided by the taxpayer revealed higher guest house expenses and vacancy rate than average. A site visit on 1/21/99 disclosed that the amount of retail space was overstated and that one-half of the guest rooms face the AC from the Mayflower Restaurant. Therefore, Mr. Blanchette moved, seconded by Mr. Kosko, to abate the assessed value to \$862,400. The motion carried by a vote of 4-0.
3. Berg Family Trust, 373 Commercial St. Mr. Blanchette recused himself from the discussion of this application. A site visit revealed no changes in the property since an inspection last year and therefore no grounds for abatement for the current fiscal year. Mr. Kosko moved, seconded by Mrs. Berry, to deny this application. The motion carried by a vote of 2-1.
4. Andrews, Cheryl L., DMD, 86 Harry Kemp Way. Based on a site visit on 1/26/99 and income and expense information provided during the abatement inspection, Mr. Kosko moved, seconded by Mr. Blanchette, to abate the assessed value to \$318,600. The motion carried by a vote of 4-0.
5. Gordon Realty Trust, 129R Bradford St. Ext. Mr. Kosko recused himself from the discussion of this application. This property has been held in common ownership with 119R Bradford St Ext. since the plan creating the subdivision was endorsed by the Planning Board in 1954. According to the Building Commissioner, it lost its protected buildable right under current zoning in 1983. This property does not currently meet the criteria for the isolated lot exemption and therefore must be considered unbuildable. Mr. Blanchette moved, seconded by Mrs. Berry to abate the assessed value to \$13,200. The motion carried by a vote of 3-0.
6. OMB Realty Trust, 65 Commercial St. This property consists of five apartments and is valued on the cost approach rather than on the income approach. The Board felt that the current assessment of \$313,700 accurately reflected the fair market value as of 1/1/98. Therefore, Mrs. Berry moved, seconded by Mr. Kosko, to deny this application. The motion carried by a vote of 4-0.
7. Yandrisovitz, John Jr, 5 Conant St. Based on a site visit on 1/14/99 which revealed that the view was somewhat overstated, and correction of assessing department records to reflect only a partial remodel in 1996, Mr. Blanchette moved, seconded by Mr. Kosko, to abate the assessed value to \$461,100. The motion carried by a vote of 4-0.
8. Ross, Nancy et al, 31 Pearl St. Mr. Blanchette recused himself from the discussion of this application. A site visit on 1/26/99 confirmed that the property is no longer being used as a guest house but rather as a single-family dwelling. The site visit also disclosed changes in condition and bathroom count. Therefore, Mr. Kosko moved, seconded by Mrs. Berry, to abate the assessed value to \$175,000. The motion carried by a vote of 3-0.
9. Cooper, Donna R., MD, 26 Brewster St. Mr. Blanchette was not present for the discussion of this application. Based on a site visit on 1/25/99 which revealed very minor changes in data that resulted in a slight increase in assessment and considering that the taxpayer paid \$175,000 in 1997, Mr. Kosko moved, seconded by Mrs. Berry, to deny this application. The motion carried by

a vote of 3-0.

10. Frottier, Jean F, 33A Conwell St. Mr. Faris explained that wetlands abutting the property and the need to relocate an existing right-of-way would pose substantial obstacles in any development of this property and proposed changing the state class from developable to potentially developable. Mr. Kosko moved, seconded by Mr. Blanchette, to abate the assessed value to \$59,400. The motion carried by a vote of 4-0.
11. John W. Kearney Trust, 3 Aunt Sukey's Way. The increase in value was primarily due to extra lot potential from 200 feet of frontage and nearly one-half acre in Zone W. A site inspection on 12/20/99 revealed recent fill. Mrs. Berry moved, seconded by Mr. Blanchette, to abate the assessed value to \$227,100. The motion carried by a vote of 4-0.
12. Veevers Family Nominee Trust, #2 Condominium 535. Placing a value on the amenity of facilities for an on-site caretaker increased the assessed value of all the units in this complex proportionally for FY'99. This condominium unit, in particular, consists of two separate, self-contained apartments. A site visit on 1/25/99 revealed that the so-called second unit does not have cooking facilities. Therefore, Mr. Kosko moved, seconded by Mrs. Berry, to abate the assessed value to \$281,000. The motion carried by a vote of 4-0.
13. Cheresh, Sidney et ux, # 3 Condominium 535. Placing a value on the amenity of facilities for an on-site caretaker increased the assessed value of all the units in this complex proportionally for FY'99. Based on a site visit on 1/25/99, Mr. Kosko moved, seconded by Mr. Blanchette, to abate the assessed value to \$412,500. The motion carried by a vote of 4-0.
14. Richter, Arthur, #7 Condominium 535. Placing a value on the amenity of facilities for an on-site caretaker increased the assessed value of all the units in this complex proportionally for FY'99. Based on a site visit on 1/25/99, Mr. Kosko moved, seconded by Mr. Blanchette, to abate the assessed value to \$183,800. The motion carried by a vote of 4-0.
15. Jaffee, Allan, #9 Condominium 535. Placing a value on the amenity of facilities for an on-site caretaker increased the assessed value of all the units in this complex proportionally for FY'99. Based on a site visit on 1/25/99, Mr. Kosko moved, seconded by Mr. Blanchette, to abate the assessed value to \$214,600. The motion carried by a vote of 4-0.

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Tax Deferrals: Mr. Faris presented the following applications for deferral of FY'99 real property taxes under Clause 41A with the recommendation that they be granted:

1. Dunham, John E., 3 Dyer St. Request to defer taxes for FY'99 in the amount of \$3,163.04.
2. Rizk, Raymond et ux, 8 Kiley Ct. Request to defer taxes for FY'99 in the amount of \$1,631.52.
3. Lopes, J Arthur, 120 Bradford St. Request to defer taxes for FY'99 in the amount of \$1,404.76.
4. Souza, Anthony, 6 Pearl St. Request to defer taxes for FY'99 in the amount of \$537.52.

Mr. Kosko moved, seconded by Mr. Blanchette, to grant these deferral requests. The motion carried by a vote of 4-0.

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OTHER/MISCELLANEOUS:

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, March 18, 1999 at 9:00 AM.**

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ADJOURNMENT: There being no further business to come before the Board, Mr. Kosko moved that the meeting be adjourned at 10:55 AM and the meeting was adjourned.