

## **TOWN OF PROVINCETOWN**

### ***DEPARTMENT OF MUNICIPAL FINANCE - ASSESSORS' OFFICE***

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#### **BOARD OF ASSESSORS MEETING**

Town Hall, March 22, 2001

**CALL TO ORDER:** The meeting was called to order at 2:05 PM by Chairperson, Richard Blanchette

**MEMBERS PRESENT:** Mr. Rick Blanchette, Ms. Pam Parmakian, Mr. Jack Kosko

**MEMBERS ABSENT:** Ms. Leslie Parsons (excused)

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

#### **MINUTES:**

Mr. Kosko moved, seconded by Ms. Parmakian, to approve the minutes of the February 22, 2001 and March 1, 2001 meetings as written. The motion carried by a vote of 3-0.

**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 letter from Mr. Faris to John Bennett of 333R Commercial St. regarding the correct address of his property.
2. A letter from Mr. Warner to Laura Rood of 149A Commercial St informing her that the period for filing abatements has passed.
3. A letter from Mr. Warner to Thomas Grant regarding personal property taxation.
4. A memo from Keith Bergman, Town Manager, to Mr. Faris regarding a town-meeting article to convey the property located at 30 Creek Road for affordable housing.
5. A memo from Mr. Faris to Mr. Bergman regarding parking at 212 Bradford St.
6. Five letters from Mr. Warner to taxpayers who have received exemptions in the past and who have yet to apply for the current fiscal year.
7. Four invoices from Mr. Faris for copies of assessing department data.
8. A letter from Mr. Warner to Katharine Whitcomb enclosing a motor vehicle excise tax abatement application.

## **OLD BUSINESS:**

**Appellate Tax Board Cases:** Mr. Faris reported on the following Appellate Tax Board cases:

1. Hoffman, Susan A., #2 Town Center CD. An appeal of FY'01 real property taxes was filed on March 7, 2001.

**Chapter 58, Section 8 Abatements:** Mr. Faris presented the following abatement applications to the Board:

1. Najar, Inc., 227-229 Commercial St. Ms. Parmakian moved, seconded by Mr. Kosko, to abate an FY 2000 personal property tax bill, which was issued in error in full in accordance with authority granted by the Department of Revenue. The motion carried by a vote of 3-0.
2. Cornette, Roberta J., 348A Commercial St. Mr. Kosko moved, seconded by Ms. Parmakian, to petition the Department of Revenue for authority to abate personal property tax bills for Fiscal Years 2000 and 2001 that were issued in error. The motion carried by a vote of 3-0.
3. Tokai Financial Inc., various addresses. Ms. Parmakian moved, seconded by Mr. Kosko, to petition the Department of Revenue for authority to abate seven personal property bills for FY'98 that were issued in error. The motion carried by a vote of 3-0.

## **NEW BUSINESS**

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

- fully abate 18 bills from 2000/2001 that were issued in error.
- partially abate 27 bills from 2000/2001 resulting from trades or sales.

Ms. Parmakian moved seconded by Mr. Kosko, to abate these bills in accordance with staff recommendations. The motion carried by a vote of 3-0.

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

- fully abate 2 bills from 2000 that were issued in error.
- partially abate 1 bill from 2000 resulting from a sale during the tax period.

Mr. Kosko moved, seconded by Ms. Parmakian, to abate these bills in accordance with staff recommendations. The motion carried by a vote of 3-0.

**Executive Session:** At 2:15 PM, Mr. Kosko moved, seconded by Ms. Parmakian, to go into executive session for the purpose of reviewing abatement and exemption applications. The motion carried by a vote of 3-0. During the executive session, the Board rendered the following decisions:

### **Exemptions:**

Mr. Warner presented the following applications for exemption under M.G.L. Ch. 59 § 5 with the following recommendations:

**Clause 17D-Surviving Spouse/Elderly:** There were two applications to consider for this period. Mr. Warner stated that all the applicants have received the exemption in the past, and all meet the current requirements. Therefore, Mr. Kosko moved, seconded by Ms. Parmakian, to grant these exemptions. The motion carried by a vote of 3-0

**Clause 22-Veterans:** There were seven applications to consider for this period. Mr. Warner stated that all the applicants have received the exemption in the past, and all meet the current requirements. Therefore, Ms. Parmakian moved, seconded by Mr. Kosko, to grant these exemptions. The motion carried by a vote of 3-0.

**Clause 37A-Blind:** There was one application to consider for this period. Mr. Warner stated that the applicant has received the exemption in the past and meets the current requirements. Therefore, Mr.

Kosko moved, seconded by Ms. Parmakian, to grant this exemption. The motion carried by a vote of 3-0.

Clause 42-Surviving Spouse: There was one application to consider for this period. The applicant has received the exemption in the past and meets the current requirements. Therefore, Ms. Parmakian moved, seconded by Mr. Kosko, to grant this exemption. The motion carried by a vote of 3-0.

**Real Property Tax Abatements:**

1. Tonga Trust, 361 Commercial St. The taxpayer provided income and expense information in conjunction with her abatement application, which, if used, would have yielded a much higher value. Therefore, Mr. Kosko moved, seconded by Ms. Parmakian, to deny this application. The motion carried by a vote of 3-0.
2. China Trust, 361A Commercial St. The Board found no basis for granting an abatement. Therefore, Ms. Parmakian moved, seconded by Mr. Kosko, to deny this application. The motion carried by a vote of 3-0.
3. Fair, Kathryn E. et al, 15 Winslow St. Based on a site inspection on 3/12/01, which disclosed lesser grade and construction but revealed a slightly better water view and other minor discrepancies in our records, which, if applied, would cause the value to increase, Mr. Kosko moved, seconded by Ms. Parmakian, to deny this application. The motion carried by a vote of 3-0.
4. Larry Shaen Revocable Trust, #1 6A Cook St. CD. The Board found no basis for granting an abatement. Therefore, Mr. Kosko moved, seconded by Ms. Parmakian, to deny this application. The motion carried by a vote of 3-0.
5. Malone, Edward, 33 Bangs St. The Board found no basis for granting an abatement. Therefore, Mr. Kosko moved, seconded by Ms. Parmakian, to deny this application. The motion carried by a vote of 3-0.
6. Schlechter, Linda et al, #6 Harbor Mist CD. Based on a site inspection on 3/13/01, which revealed slightly poorer interior and exterior conditions than previously noted, Ms. Parmakian moved, seconded by Mr. Kosko, to abate the assessed value to \$100,800. The motion carried by a vote of 3-0.

**Personal Property Tax Abatements:**

1. Vaillancourt, Donna M. et al, 12 Thistlemore Rd. Based on a site inspection on 3/1/01, which revealed that this two-family house is being used as a single-family dwelling, Ms. Parmakian moved, seconded by Mr. Kosko, to abate in full. The motion carried by a vote of 3-0.

At 2:36, Ms. Parmakian moved, seconded by Mr. Kosko, to come out of executive session. The motion carried by a vote of 3-0.

**OTHER/MISCELLANEOUS:**

**Town Meeting Articles:**

After discussion, Mr. Kosko moved, seconded by Ms. Parmakian, to have Mr. Blanchette move certain articles either sponsored or co-sponsored by the Board of Assessors at the April 2001 Annual Town Meeting. The motion carried by a vote of 3-0.

**Overlay Funds:**

Mr. Faris presented the Board with a reconciliation of the Overlay Fund for the period FY 94 to 2001. He recommended that the Board of Assessors vote to release a total of \$100,000 to overlay surplus as follows:

<b>Fiscal Year</b>	<b>Amount of Surplus</b>
FY 94	\$ 20,000
FY 95	\$ 5,000
FY 96	\$ 2,000
FY 97	\$ 15,000
FY 99	\$ 5,000
FY 00	\$ 53,000
Total	\$100,000

Mr. Kosko moved, seconded by Ms. Parmakian, to release these funds to the overlay surplus. The motion carried by a vote of 3-0.

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

- **Future Meeting Dates:** There will be a meeting of the Board of Assessors on **Thursday, April 26, 2001 at 9:00 AM.**

- **ADJOURNMENT:** There being no further business to come before the Board, Mr. Kosko moved that the meeting be adjourned at 2:55 PM and the meeting was adjourned.

Respectfully submitted:

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Jack Kosko, Clerk

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Dana Faris, Principal Assessor

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