

BOARD OF ASSESSORS MEETING
Town Hall, Thursday, July 11 2002

CALL TO ORDER: In the absence of Chairperson Jack Kosko, the meeting was called to order at 9:05 AM by Leslie Parsons.

MEMBERS PRESENT: Ms. Pam Parmakian, Mr. Steven Roderick, Ms. Leslie Parsons, Ms. Betty Newman (alternate)

MEMBERS ABSENT: Mr. Kosko, Mr. Rick Tourgee

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

MINUTES:

Mr. Roderick moved, seconded by Ms. Parmakian, to approve the minutes of the June 18, 2002 meeting as written. The motion carried by a vote of 4-0. Ms. Parmakian moved, seconded by Ms. Newman, to approve the minutes of the June 11, 2002 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 Bruce Miller, Director of Municipal Finance, to various town departments regarding a sewer betterment training seminar scheduled for June 24, 2002.
2. A memo to Town Counsel from Keith Bergman, Town Manager, inquiring about any impediments to recording the August 10, 1966 deed for the Bas Relief Park that had previously not been recorded.
3. A memo from Mr. Bergman to the Board of Selectmen regarding the recording of the deed for the Bas Relief Park.
4. A letter from Mr. Faris regarding the layout and acceptance of Miller Hill Rd.
5. A letter from Mr. Faris to the Department of Revenue enclosing Provincetown's Omitted and Revised Assessment Report for FY 2002.
6. A letter from Mr. Faris regarding the tax status of the property located at 12 Aunt Sukey's Way.
7. A memo from Mr. Faris to Mr. Bergman regarding the number of real-property-tax-abatement applications received for FY 2002
8. A press release issued by the Board regarding data-quality inspection being conducted this summer.
9. A letter from Mr. Faris to Atty. Lori Curtis Krusell regarding the assessment for the property located at 117 Commercial St.
10. A copy of the public notice issued by the Board of Selectmen relating to the adoption of the annual town-wide policy goals for FY 2003.
11. Two invoices for copies of assessing department data.

OLD BUSINESS:

Chapter 58, Section 8 Abatements: Mr. Faris reported on the following pending abatement application:

1. Mann, Michael Evan, #A Sandcastle CD. Ms. Parmakian moved, seconded by Ms. Parsons, to abate \$1,704.22 in FY 99 taxes in conjunction with the authority granted by the Department of Revenue. The motion carried by a vote of 4-0.

Appellate Tax Board Cases: There are no pending ATB cases.

NEW BUSINESS

Executive Session: At 9:30 AM, Ms. Parmakian moved, seconded by Ms. Newman, to go into executive session for the purpose of reviewing abatement and exemption applications. The motion carried by a vote of 4-0. During the executive session, the Board rendered the following decisions:

Real Property Tax Abatements:

1. Nagle, Candace K., #16B Delft Haven I CD. Based on a site visit on 6/21/02, which revealed poorer interior condition than previously noted, Ms. Parmakian moved, seconded by Ms. Newman, to abate the assessed value to \$492,700. The motion carried by a vote of 4-0.
2. Land's End at Gull Hill, Inc., 20A Commercial St. Based on the recent sale price for this property, Ms. Parsons moved, seconded by Ms. Parmakian, to abate the assessed value to \$235,800. The motion carried by a vote of 4-0.
3. Pleban, Gerald J. et al, 54 Point St. Based on the recent sale of this property and the applicant's opinion of value, Mr. Roderick moved, seconded by Ms. Parmakian, to abate the assessed value to \$800,000. The motion carried by a vote of 4-0.
4. Jones, Chester A., #56B Sea Grass CD. Based on the recent sale of this affordable unit with a deed restriction in place, Ms. Parmakian moved, seconded by Ms. Parsons, to abate the assessed value to \$77,000. The motion carried by a vote of 4-0.
5. Fiset Donald N et al, 160 Bradford St. Ext. The taxpayer furnished a survey of this property done by a registered land surveyor indicating a smaller land area than previously noted. Therefore, Ms. Parsons moved, seconded by Ms. Newman, to abate the assessed value to \$447,500. The motion carried by a vote of 4-0.
6. Lukes, Russell A, #5 Waterfront West CD. The value increased due to a building permit erroneously attributing work to this unit. No work has been done. Therefore, Ms. Parsons moved, seconded by Ms. Parmakian, to abate the assessed value to \$231,000. The motion carried by a vote of 4-0.
7. McDermott, James et ux, 23 Bradford St. Based on the recent sale of this property, Ms. Parmakian moved, seconded by Ms. Parsons, to abate the assessed value to \$481,000. The motion carried by a vote of 4-0.
8. Cook, Marguerite, 69 Pleasant St. Based on a site visit on 6/24/02, which revealed a poorer grade than previously noted, and on the fact that there is a great deal of deferred maintenance on this building, Ms. Parsons moved, seconded by Ms. Newman, to abate the assessed value to \$251,500. The motion carried by a vote of 4-0.
9. Goff, Warren F., #4 66 Franklikn St. CD. Research indicated that the unit was only 80% complete on the assessment date. Therefore, Ms. Parmakian moved, seconded by Ms. Parsons, to abate the assessed value to \$219,000. The motion carried by a vote of 4-0.
10. Bailey, Sarah Anne et al, 25 Conant St. Based on a site visit on 7/10/02, which revealed a change in the condition of both the main house and the cottage, Ms. Parsons moved, seconded by Ms. Newman, to abate the assessed value to \$396,000. The motion carried by a vote of 4-0.
11. 333 Commercial St. Trust, #R6 333 Commercial St. CD. The area of this unit changed due to the discovery that the top floor had been reconfigured into four units per the master deed. Unit #R7, which is the mirror image if this unit is assessed at \$285,000. Therefore, Mr. Roderick moved seconded by Ms. Parmakian, to abate the assessed value to \$285,000. The motion carried by a vote of 4-0.
12. Sawyer, Edgar F. Jr. et ux, 3 Standish Ave. Based on a site visit on 7/8/02, which revealed a lesser grade and condition than previously noted, and the fact that the shed is uninhabitable, Mr. Roderick moved, seconded by Ms. Parmakian, to abate the assessed value to \$216,700. The motion carried by a vote of 4-0.
13. Berman, Howard A., #4 Hensche Ln. CD. Based on the recent sale of this property, Ms. Parmakian moved, seconded by Ms. Parsons, to abate the assessed value to \$295,000. The motion carried by a vote of 4-0.
14. McKinsey, William Rex, #22 Hensche Ln. CD. Based on the recent sale of this affordable unit with a deed restriction in place, Mr. Roderick moved, seconded by Ms. Parmakian, to abate the assessed value to \$87,000. The motion carried by a vote of 4-0.

15. Gaylord, Denise L., #21 Hensche Ln. CD. Based on the recent sale of this affordable unit with a deed restriction in place, Mr. Roderick moved, seconded by Ms. Parmakian, to abate the assessed value to \$87,000. The motion carried by a vote of 4-0.
16. S & H Realty Trust, #A Boathouse CD. Based on the recent sale of this unit and the applicant's opinion of value, Ms. Parmakian moved, seconded by Ms. Parsons, to abate the assessed value to \$800,000. The motion carried by a vote of 4-0.
17. Demuro, Dominick et ux, 34 Commodore Ave. This property was erroneously classified as waterfront. A review of our data indicated the possibility of subdivision that would permit at least one additional lot. Therefore, Ms. Parsons moved, seconded by Ms. Parmakian, to abate the assessed value to \$284,700. The motion carried by a vote of 4-0.

Personal Property Tax Abatements:

1. MacIntyre, Michael, 8 Creek Round Hill Rd. Based on an inventory provided by the taxpayer, Ms. Parmakian moved, seconded by Ms. Parsons, to abate the assessed value to \$325. The motion carried by a vote of 4-0.
2. Littlefield, Barbara, #A8 Village at the Red Inn CD. Based on an inventory provided by the taxpayer, Ms. Parmakian moved, seconded by Ms. Parsons, to abate the assessed value to \$500. The motion carried by a vote of 4-0.
3. Narsavage, Robert, #A12 Village at the Red Inn CD. Due to clerical error, which did not reflect an abatement granted from FY'01, Ms. Parmakian moved, seconded by Ms. Parsons, to abate the assessed value to \$2,800. The motion carried by a vote of 4-0.
4. Grabler, Deborah, 83 Bradford St. Ext. The taxpayer is a year-round resident. The bill was issued in error. Therefore, Ms. Parmakian moved, seconded by Ms. Parsons, to abate in full. The motion carried by a vote of 4-0.
5. Corsair Realty Trust, 14 Cottage St. Based on an inventory provided by the taxpayer, Ms. Parmakian moved, seconded by Ms. Parsons, to abate the assessed value to \$1,000. The motion carried by a vote of 4-0.
6. Phillips, Bennet, 144 Commercial St. Based on an inventory provided by the taxpayer, Ms. Parmakian moved, seconded by Ms. Parsons, to abate the assessed value to \$5,000. The motion carried by a vote of 4-0.
7. Nicolau, David, #3 148 Commercial St CD. Based on an inventory provided by the taxpayer, Ms. Parmakian moved, seconded by Ms. Parsons, to abate the assessed value to \$500. The motion carried by a vote of 4-0.
8. Whitaker, William, 16 Kimberly's Ln. The taxpayer was domiciled at this property. The tax bill was issued in error. Therefore, Ms. Parmakian moved, seconded by Ms. Parsons, to abate in full. The motion carried by a vote of 4-0.
9. Papandreas, Johniene, 18 Montello St. Based on an inventory provided by the taxpayer, Ms. Parmakian moved, seconded by Ms. Parsons, to abate the assessed value to \$6,250. The motion carried by a vote of 4-0.
10. Santelmann, William, #20 Shank Painter Commons CD. The taxpayer is a year-round resident. The tax bill was issued in error. Therefore, Ms. Parmakian moved, seconded by Ms. Parsons, to abate in full. The motion carried by a vote of 4-0.
11. Russo, Gregg, #2 168 Commercial St. CD. The taxpayer does not own any personal property in this rental unit. Therefore, Ms. Parmakian moved, seconded by Ms. Parsons, to abate in full. The motion carried by a vote of 4-0.
12. Turner, James et al, #A 5 Winthrop St. CD. Based on an inventory provided by the taxpayer, Ms. Parmakian moved, seconded by Ms. Parsons, to abate the assessed value to \$200. The motion carried by a vote of 4-0.
13. Valentine, Leroy et al, 32 Court St. This house was practically empty pending a sale. Therefore, Ms. Parmakian moved, seconded by Ms. Parsons, to abate the assessed value to \$350. The motion carried by a vote of 4-0.
14. Polchlopek, John, #17 Pied Piper CD. Based on an inventory provided by the taxpayer, Ms. Parmakian moved, seconded by Ms. Parsons, to abate the assessed value to \$4,000. The motion carried by a vote of 4-0.

15. Tepper, E. Clothier, 3A Winslow St. The taxpayer is a year-round resident. The bill was issued in error. Therefore, Ms. Parmakian moved, seconded by Ms. Parsons, to abate in full. The motion carried by a vote of 4-0.
16. Blair, Richard, #B Fish & Yee CD. Based on an inventory provided by the taxpayer, Ms. Parmakian moved, seconded by Ms. Parsons, to abate the assessed value to \$500. The motion carried by a vote of 4-0.
17. Kates, Jean et al, #4 348 Commercial St. CD. Based on an inventory provided by the taxpayer, Ms. Parmakian moved, seconded by Ms. Parsons, to abate the assessed value to \$3,900. The motion carried by a vote of 4-0.
18. Lazarus, Marsha, #A Eighth Pearl CD. Based on clerical error, which did not account for an FY 01 abatement, Ms. Parmakian moved, seconded by Ms. Parsons, to abate the assessed value to \$700. The motion carried by a vote of 4-0.
19. Grab, Lawrence, 4 Tiny's Way. The taxpayer is a year-round resident. The tax bill was issued in error. Therefore, Ms. Parmakian moved, seconded by Ms. Parsons, to abate in full. The motion carried by a vote of 4-0.
20. Roth, Alan, 7 Conwell St. Based on an inventory provided by the taxpayer, Ms. Parmakian moved, seconded by Ms. Parsons, to abate the assessed value to \$1,500. The motion carried by a vote of 4-0.
21. Souza, Charles et al, 194 Bradford St. All personal property was removed prior to 1/1/01 pending the sale of this property. Therefore, Ms. Parmakian moved, seconded by Ms. Parsons, to abate in full. The motion carried by a vote of 4-0.
22. Inostroza, Carlos, #A3 Bradford East CD. The taxpayer is a year-round resident. The tax bill was issued in error. Therefore, Ms. Parmakian moved, seconded by Ms. Parsons, to abate in full. The motion carried by a vote of 4-0.
23. Duffy, James, #5A Ice House CD. Based on an inventory provided by the taxpayer, Ms. Parmakian moved, seconded by Ms. Parsons, to abate the assessed value to \$4,885. The motion carried by a vote of 4-0.

Exemptions:

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

Clause 22-Veteran: There were six applications to consider for this period. All applicants have received the exemption in the past, and all meet the current requirements. Therefore, Ms. Parsons moved, seconded by Ms. Parmakian, to grant these exemptions. The motion carried by a vote of 4-0.

Clause 37A-Blind: There was one new application to consider for this period. The applicant meets the current requirements for this exemption. Therefore, Ms. Parsons moved, seconded by Ms. Parmakian, to grant this exemption. The motion carried by a vote of 4-0.

Clause 41C-Elderly: There were eight applications to consider for this period. All applicants have received the exemption in the past, and all meet the current requirements. Therefore, Ms. Parsons moved, seconded by Ms. Parmakian, to grant these exemptions. The motion carried by a vote of 4-0.

At 9:45 AM Mr. Roderick moved, seconded by Ms. Parmakian to come out of executive session. 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:

- Fully abate one bill from 2002, which was issued in error.
- Partially abate 11 bills from 2001/2002 as a result of sales or trades.

Mr. Roderick moved, seconded by Ms. Parsons, to grant these abatements based on staff recommendations. The motion carried by a vote of 4-0.

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

- Fully abate five bills from 2002, which were issued in error.

Mr. Roderick moved, seconded by Ms. Parsons, to grant these abatements based on staff recommendations. The motion carried by a vote of 4-0.

OTHER/MISCELLANEOUS:

- **Omitted Assessment:**

Verizon Advanced Data, Inc., 12 Winslow St.

Mr. Roderick moved, seconded by Ms. Parsons, to issue a additional warrant to the Collector for omitted personal property taxes for fiscal year 2002 in the amount of \$526.68. The motion carried by a vote of 4-0.

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

- **ADJOURNMENT:** There being no further business to come before the Board, Ms. Parmakian moved that the meeting be adjourned at 9:55 AM and the meeting was adjourned.

Respectfully submitted:

Pam Parmakian, Clerk

Dana Faris, Principal Assessor

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