

TOWN OF PROVINCETOWN
DEPARTMENT OF MUNICIPAL FINANCE - ASSESSORS' OFFICE

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Minutes of the
BOARD OF ASSESSORS MEETING
Town Hall, Wednesday, January 10, 2007
Meeting Room "A"

CALL TO ORDER: Mr. Muse called the meeting to order at 8:32 a.m.

MEMBERS PRESENT: Mr. Greg Muse (Chair)
Mr. Paul Gavin
Ms. Pam Parmakian

MEMBERS ABSENT: Ms. Patty DeLuca
Ms. Leslie Parsons

STAFF PRESENT: Mr. Paul Gavin, Principal Assessor
Mr. Richard Faust, Assistant Assessor
Ms. Cheryl MacKenzie, Clerk

PREVIOUS MINUTES:

Ms. Parmakian made a motion to accept the BOA Minutes of October 25, 2006. Mr. Gavin seconded the motion, and the motion carried by a 3-0 vote.

PUBLIC STATEMENTS:

There were no members of the public in attendance.

NEW BUSINESS:

None

FY07 VALUATION:

The FY07 valuation determination is in process at this time with consultant Paul Kapinos. Estimated time for delivery to the Department of Revenue is next week at this time.

OVERLAY TRANSFER:

Based on the audit completed in December 2006, the deficit transfer of overlay funds to FY04 and FY05 from FY02, FY03 and prior years were approved by the Board and will be forwarded to the Town Tax Accountant.

FY07 PROPERTY TAX RATE CLASSIFICATION HEARING:

The FY07 property tax rate classification hearing is scheduled for February 12, 2007.

The following recommendations were made by the Board of Assessors for the three options available for shifting tax burdens as follows:

- 1) Split Tax Rate – apply a different tax rate to different classes of property, versus a single tax rate for all properties. Ms. Parmakian motioned to not recommend the split tax rate, and motion was seconded by Mr. Gavin. The motion carried by a 3-0 vote.
- 2) Residential Exemption – apply a different tax rate for primary residences versus second home residences. Mr. Gavin motioned to not recommend the residential exemption, and the motion was seconded by Ms. Parmakian. The motion carried by a 3-0 vote with a note that this option would be open for discussion in future fiscal years for relief to be provided for year round residences.
- 3) Small Commercial Exemption – allows preferential treatment to commercial properties occupied by small businesses having 10 or fewer employees. Ms. Parmakian motioned to not recommend the small commercial exemption, and the motion was seconded by Mr. Gavin. The motion carried by a 3-0 vote.

STATEMENT OF ENTRY INTO TAX DEFERRAL AND RECOVERY AGREEMENTS:

The Board was presented with Eight forms for Statement of Entry into Tax Deferral and Recovery Agreements to date for signature. All forms were signed by board members, as well as notarized by Vernon Porter.

The following Statements of Entry into Tax Deferral were notarized for the following property owners and location:

Adams, Dorothy Et Al	5 Alden Street
Carter, Lacey Et Ux	130 Commercial Street
Del Deo, Salvatore A Et Ux	31 Atkins Mayo Road
Kane, Anne Jr.	3 Webster Place
Riley, Lawrence D	4-U14 Old Colony Way
Rushmore, Barbara	605 Commercial Street
Smith, Mary	219 Bradford Street
Virgilio, Dorothy Family TR	357-U9 Commercial Street

EXEMPTIONS/ABATMENTS:

Exemptions

The Board was presented with a list of One FY 2006 exemption to date with the following recommendations:

Clause 22 – Veteran One application was considered for this period. The applicants met the current requirements. Board moved to grant all exemptions. The motion carried 3-0.

MISCELLANEOUS:

None

General Update from Principal Assessor

None

NEXT BOA MEETING:

No meeting is scheduled at this time.

ADJOURNMENT:

There being no further business to come before the Board at the time, Ms. Parmakian motioned to adjourn the meeting, seconded by Mr. Gavin. The meeting was adjourned at 9:10 a.m.

Respectfully submitted:

Cheryl A. MacKenzie

Cheryl A. MacKenzie,
Assessors' Office Clerk