

TOWN OF PROVINCETOWN
DEPARTMENT OF MUNICIPAL FINANCE - ASSESSORS' OFFICE

260 Commercial Street, Provincetown, MA 02657
Telephone (508) 487-7017 Fax (508) 487-9560

Minutes of the
BOARD OF ASSESSORS MEETING
Town Hall, Wednesday, April 1, 2009
Town Manager's Conference Room
16 Jerome Smith Road

CALL TO ORDER: Mr. Gavin called the meeting to order at 8:56 a.m.

MEMBERS PRESENT: Mr. Paul Gavin
Mr. Greg Muse
Ms. Patty DeLuca

MEMBERS ABSENT: Ms. Leslie Parsons (Chair)

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

PREVIOUS MINUTES:

Mr. Muse made a motion to accept the BOA Minutes of November 13, 2008, Mr. Gavin seconded the motion, and the motion carried by a 3-0 vote.

PUBLIC STATEMENTS:

None at this time.

NEW BUSINESS:

None

APRIL 06, 2009 ANNUAL TOWN MEETING ARTICLE REVIEW

The Board reviewed this document with recommendations as follows:

Article 17. Land Bank – Acquisition of land for Community Agriculture, Conservation, and Open Space – 6R, 10R, and 14 R, Browne Street

The Board has no recommendations at this Article at this time. The motion carried 3-0.

Article 18. Land Bank – Acquisition for Community Garden, Conservation, and Open Space of a portion of 608 Commercial St. Map 15-3-061

The Board has no recommendations at this Article at this time. The motion carried 3-0.

FY09 RE-CERTIFICATION PROCESS & UPDATE

Mr. Gavin provided the following updates:

1. Per DOR-BLA, Frontage Lots must be removed if appropriate support cannot be supplied to warrant such lots. "Frontage Lots" are defined as lots that may be split into other "buildable lots" without approval (ANR). They must meet the minimum square foot lot area of the zone which they lie and also have the minimum foot frontage for the zone. During the time period of February 2009 and part of March, the assessors have given the DOR-BLA examples of lots that have split and sold at market. All examples have been rejected since the lots sold "after" split, and not sold as a whole. We also have a sale of a parcel with frontage lots that sold 9 months after FY09 assessment date that was rejected. The parcel at 2 Commercial St sold on 9/4/09 for \$6.55 Million with "frontage Lots". This was an "arms length" sale. Removing the frontage lots reduces this property to an assessed value of \$3,000,000 for FY09. Other examples of frontage lots from Truro were submitted and also rejected by DOR-BLA. It is my feeling that the DOR-BLA is using a very narrow interpretation of "supporting" evidence of value on frontage lots in Provincetown, and therefore hurting the valuation of certain properties in Provincetown that do in fact, meet the definition of frontage lots. The reason we do not have examples of "intact frontage sale lots" is that the owners of these properties do not split them until they are ready to sell them individually, which in most cases are sold for market price (prime). Frontage lots are assessed at 47% to 60% to prime lots, variation being neighborhood.
2. Unbuildable lots were an issue during January 2009. DOR-BLA has decided that these types of parcel will now be valued in the following manor:

Undevelopable Land- All land is coded (350) (No Prime Site). This category is adjusted size above 20,000 s.f. at the same rate as excess land. Base lot value for undevelopable land (\$30,200), regardless of where the parcel is located. Using their "guideline", we have followed their directive and in so doing, many properties of this type will see a major

decrease in value for FY09.

3. The removal of all factors less than 100 were removed in regards to the category of “no town services” per DOR.
4. The removal of all factors greater than 100 were removed in regards to the category of “abuts conservation” per DOR
5. The Department of Revenue (DOR) is currently reviewing all valuation data in the Boston Office. The estimated time frame is April 3, 2009.
6. Once DOR gives their approval to the pre-certified values, public disclosure will follow.
7. The estimated time frame for Certification is May 1, 2009.
8. The FY09 Tax Rate will then be set in the first week of May with Tax bill to follow immediately after.

MISCELLANEOUS:

1. Mass. Dept. of Revenue (DOR) Gateway - Online BOA signatures of documents. Mr. Gavin gave Ms. DeLuca and Mr. Muse their new log-in user id’s, passwords, and instructions. Mr. Gavin will notify board members by both email and voice mail when there are documents online awaiting signatures.
2. Ms. MacKenzie provided listings of all FY07, FY08, and FY09 motor vehicle commitments, motor vehicle abatements, boat commitments, and boat abatements processed up through today for board members to sign. (attachment)
3. Listings of all non-collectible taxes were provided to the Board of Assessors from the Town Tax Collector for signatures as follows:

a. FY1993	Motor Vehicle	\$4,920.30
b. FY2001	Boat Excise	\$4,027.55
c. FY2003	Personal Property	\$2,805.88
d. FY2008	Small Balances \$	58.79
	Under \$5.00	

GENERAL UPDATE FROM PAUL GAVIN, PRINCIPAL ASSESSOR

Mr. Gavin provided the following updates:

1. DOR issues with revaluation as noted above.

NEXT BOA MEETING:

The next BOA meeting is scheduled as follows:

TBD

ADJOURNMENT:

There, being no further business to come before the Board at the time, Mr. Muse motioned to adjourn the meeting, seconded by Ms. DeLuca. The meeting was adjourned at 9:44 a.m.

Respectfully submitted:

Cheryl A. MacKenzie

Cheryl A. MacKenzie,
Assessors' Office Clerk

Paul M Gavin

Paul M Gavin, Principal Assessor

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