

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, December 16, 2009
Town Manager's Conference Room
16 Jerome Smith Road

CALL TO ORDER: Ms. Parsons called the meeting to order at 8:42 a.m.

MEMBERS PRESENT:

Mr. Paul Gavin

Ms. Leslie Parsons (Chair)

Ms. Patty DeLuca (arrived after the acceptance of BOA Minutes of
September 17, 2009)

Mr. Greg Muse

MEMBERS ABSENT:

None

STAFF PRESENT:

Mr. Paul Gavin, Principal Assessor
Ms. Cheryl MacKenzie, Clerk

PREVIOUS MINUTES:

Mr. Muse made a motion to accept the BOA Minutes of September 17 2009. Mr. Gavin seconded the motion, and the motion carried by a 3-0 vote (1 absent).

PUBLIC STATEMENTS:

None

NEW BUSINESS:

Ms. Patty DeLuca joined meeting at 8:47 a.m.

FY10 INTERIM PROCESS & UPDATE:

Mr. Gavin provided the Board members with the following goals for the FY10 Interim Process & Update.

- a. The PK Assessors Database will be locked for update by the PK Kapinos Consulting firm to enter/update data used to determine assessed values on Thursday December 17, 2009.
- b. Mr. Gavin will then send spreadsheet with assessed value data to Board members for review.
- c. FY10 assessed values to be certified by mid January.
- d. Meeting with Selectman to determine FY10 Tax Classification is scheduled for January 25, 2010.
- e. Tax Rate to be set somewhere mid-February.

FY10 TAX CLASSIFICATION DISCUSSION:

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Fiscal Year 2010 Property Tax Rate Classification Discussion

1. ***Split Tax Rate.*** Adoption of a residential factor (*i.e.*, multiplier) other than 1 (One) will shift a portion of the tax burden from the residential class to the commercial/industrial/personal property (“CIP”) class.
 - ***On December 16, 2009, the Board of Assessors held a public meeting and, by a vote of 4 in favor, 0 opposed and 0 absent, voted not to recommend adoption of a Split Tax Rate for Fiscal Year 2010.***
2. ***Residential Exemption.*** Adoption of a residential exemption will shift the tax burden solely within the residential class. Properties that are their **owner’s principal residence** (*i.e.*, domicile) would be taxed at less than their full value, depending on the size of the exemption adopted (up to 20%). To make up for the taxes exempted, a separate residential tax rate would be calculated and applied to all residential properties. Residential properties that are not their owner’s domicile would be taxed on their full value and would, therefore, be subject to higher taxes than would be the case with a single tax rate.
 - ***On December 16, 2009, the Board of Assessors held a public meeting and, by a vote of 4 in favor, 0 opposed and 0 absent, voted not to recommend adoption of a Residential Exemption for Fiscal Year 2010.***
3. ***Small-Commercial Exemption.*** Adoption of a small-commercial exemption will shift the tax burden solely within the CIP class. Properties that are occupied by small businesses, all of which have 10 or fewer documented employees, and valued at less than \$1,000,000, would be taxed at a lower rate; and the lost revenue would be shifted to the remaining properties in the CIP class in the form of a higher tax rate.
 - ***On December 16, 2009, the Board of Assessors held a public meeting and, by a vote of 4 in favor, 0 opposed and 0 absent, voted not to recommend adoption of a Small-Commercial Exemption for Fiscal Year 2010.***

MISCELLANEOUS:

1. Mr. Gavin received application from Mr. Robert Sanborn, Tourism Director, for a position on the Board of Assessors. The Application was reviewed, and Ms. Patty DeLuca motioned to nominate. Mr. Greg Muse seconded motion, and the motion carried by a 4-0 vote.
2. Mr. Gavin provided the Board members with the following documents for signatures as follows:
 - a. FY2002 – Uncollectable Boat Excise Taxes.
 - b. FY2003 – Uncollectable Boat Excise Taxes.
 - c. FY2004 – Uncollectable Boat Excise Taxes.
 - d. FY08 – MV Abatements
 - e. FY08 – MV Excise Tax Commitments
 - f. FY09 - MV Abatements
 - g. FY09 – MV Excise Tax Commitments
 - h. FY09 – Boat Excise Tax Commitments
 - i. BOA Meeting Minutes from September 17, 2009.
 - j. Mr. Greg Muse signed form allowing use of stamp for signature on certain documents.
3. Mr. Gavin distributed copies of drafted document that will be filed with the FY2009 Annual Report for review. Once reviewed and finalized, document will be forwarded to Mr. Doug Johnstone, Town Clerk.
4. Mr. Gavin informed all Board Members that online “Ethics Course” must be completed by all.
5. Mr. Gavin informed Board Members that he is in process of doing cost analysis for Scale Calculations. Once they are determined, a public hearing will be scheduled for discussion.

Mr. Greg Muse mentioned that there may be an interested party for a position on the Board of Assessors.

Ms. Cheryl MacKenzie had Ms. Leslie Parsons provide sample signatures for ordering of a new signature stamp.

GENERAL UPDATE FROM PAUL GAVIN, PRINCIPAL ASSESSOR:

Mr. Gavin mentioned that there are ten FY09 Real Estate Abatement Cases that have applied to the Appellate Tax Board at this time, two informal, and eight formal.

NEXT BOA MEETING:

The next BOA meeting(s) are 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 Mr. Gavin. The meeting was adjourned at 9:35 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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