



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, Tuesday, November 2, 2010
Town Managers Conference Room
16 Jerome Smith Road

CALL TO ORDER: Ms. Leslie Parsons called the meeting to order at 8:07 a.m.

MEMBERS PRESENT: Ms. Leslie Parsons (Chair)
Mr. Paul Gavin
Mr. Robert Sanborn
Ms. Patty DeLuca

MEMBERS ABSENT: Mr. Greg Muse

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

PREVIOUS MINUTES:
Ms. Parsons made a motion to accept the BOA Minutes of September 14, 2010. Ms. DeLuca seconded the motion, and the motion carried by a 4-0 vote.

PUBLIC STATEMENTS:
None

FY11 TAX CLASSIFICATION DISCUSSION:
Mr. Gavin discussed the three options for tax classification below with the board, and the board recommended as follows:

1. ***Split Tax Rate FY11.*** Adoption of a residential factor (*i.e.*, multiplier) other than 1 will shift a portion of the tax burden from the residential class to the commercial/industrial/personal property (“CIP”) class.
 - To Adopt a residential factor other than 1 (Split Tax Rate): 0
 - Not to Adopt a residential factor other than 1: 3
 - Absent/Abstained 1/1

2. ***Residential Exemption FY11.*** 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.
 - To Adopt a Residential Exemption – 1 to 20%: 0
 - Not to Adopt a Residential Exemption: 3
 - Absent/Abstained 1/1

3. ***Small-Commercial Exemption FY11.*** 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.
 - To Adopt a Small-Commercial Exemption: 0
 - Not to Adopt a Small-Commercial Exemption: 3
 - Absent/Abstained 1/1

Mr. Gavin will bring the board’s recommendations before the Board of Selectman at the BOS meeting on November 22, 2010.

NOVEMBER 8, 2010 SPECIAL TOWN MEETING ARTICLE DISCUSSION:

Mr. Gavin discussed the Articles scheduled for the Special Town meeting with the board, and the board has no recommendations at this time.

ELECTION OF CHAIR FOR 2011:

Mr. Gavin nominated Ms. Patty DeLuca Chairperson of the Board of Assessors for Calendar Year 2011, and Ms. Parsons seconded the motion. Motion carried by a 4-0 vote. All board members thanked Ms. Parsons for her service as chairperson over the past two years.

Ms. Deluca excused herself from the meeting at 8:55 a.m.

Ms. Parsons called the meeting into Executive Session per the Massachusetts General Law 30A – Section 21@ 9:00 AM.

Begin Executive Session: OPEN MEETING LAW, G.L. c. 30A, §§ 21

MGL c 59, ss60 – Application for Abatement/Exemptions

MGL c 59, ss52B – Valuation Information

MGL c 59, ss8A – Discovery Collected in ATB Cases

MGL c 59, ss38D – Written Return of Information

MGL c 59, ss61A – Discovery Collected with Abatement Applications

ABATEMENT PROCESSING

Mr. Gavin provided a spreadsheet of cost submitted to DOR for all FY10 Abatements and Exemptions for the board's review.

Mr. Gavin discussed the following pending real estate property abatement applications:

- a. Stop and Shop – the case has been rescheduled, if necessary, to go before ATB in February, 2011.

Ms. Parsons officially ended Executive Session at 9:10 a.m.

End Executive Session: OPEN MEETING LAW, G.L. c. 30A, §§ 21

MGL c 59, ss60 – Application for Abatement/Exemptions

MGL c 59, ss52B – Valuation Information

MGL c 59, ss8A – Discovery Collected in ATB Cases

MGL c 59, ss38D – Written Return of Information

MGL c 59, ss61A – Discovery Collected with Abatement Applications

NEW BUSINESS:

None

MISCELLANEOUS:

Mr. Gavin provided the Board members with the following documents for signatures as follows:

1. FY10 – Meeting Minutes from September 14th meeting.
2. FY09 – Real Estate Actual Property Tax Commitment Book
3. FY09 – Real Estate Actual Personal Property Tax Commitment Book
4. FY10 – Real Estate Actual Property Tax Commitment Book
5. FY10 – Real Estate Actual Personal Property Tax Commitment Book
6. FY10 – MV Excise Tax Commitment Report
7. FY10 – MV Abatements Report

8. FY09 – Boat Abatements Report
9. FY10 – Boat Abatements Report
10. FY11 – Stamp Authorization Forms for Board Members Signatures

GENERAL UPDATE FROM PAUL GAVIN, PRINCIPAL ASSESSOR:

Mr. Gavin will register Mr. Sanborn to the Gateway application for online signatures for DOR reporting.

Mr. Gavin will notify all board members when online signatures are ready for the approval of the FY11 Tax Rate.

NEXT BOA MEETING:

TBD

ADJOURNMENT:

Ms. Parsons motioned to adjourn the meeting, seconded by Mr. Sanborn. The meeting was adjourned at 9:18 a.m.

Respectfully submitted:

Cheryl A. MacKenzie

Cheryl A. MacKenzie,
Assessors' Office Clerk

Paul M Gavin

Paul M Gavin, Principal Assessor