



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 8, 2011
Judge Welsh Room
260 Commercial Street

CALL TO ORDER: Mr. Gavin called the meeting to order at 8:36 a.m.

MEMBERS PRESENT: Mr. Paul Gavin
Ms. Leslie Parsons
Mr. Robert Sanborn

MEMBERS ABSENT: Ms. Patty DeLuca (Chair)
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 July 26, 2011. Mr. Sanborn seconded the motion, and the motion carried by a 3-0-2 vote.

PUBLIC STATEMENTS:

None

There was no business that needed to go into Executive Session for this meeting, therefore, it was bypassed.

FY12 – TAX CLASSIFICATION

Mr. Gavin noted that the following signed reports for FY12 have been submitted to DOR on October 28, 2011 for review/approval as follows:

LA-4 – Assessment / Classification Report

LA-13 - Tax Base Levy Growth

LA-15 – Interim Year Adjustments (Sales) Report

We hope to have the values approved within the week.

The Public Hearing for the FY12 Property Tax Rate Classification is scheduled for November 28, 2011 at 6:00 p.m., Judge Welsh Room, Town Hall, 260 Commercial Street, Provincetown, MA 02657.

BOARD OF ASSESSORS RECOMMENDATIONS FOR FY12 PROPERTY TAX RATE CLASSIFICATION OPTIONS ARE AS FOLLOWS:

1. ***Split Tax Rate FY12.*** 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: 2

2. ***Residential Exemption FY12.*** 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: 2

3. ***Small-Commercial Exemption FY12.*** 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: 2

GENERAL UPDATE FROM PAUL GAVIN, PRINCIPAL ASSESSOR:

NONE

MISCELLANEOUS:

1. Elect Chairperson – Patty DeLuca’s term is up in December. Paul Gavin nominated Ms. DeLuca to serve as chair for CY12, and Mr. Sanborn seconded motion. The motion carried 3-0-2.
2. Income and Expense Request – **MGL Chapter 59, Section 38D has been amended & added to as such:**

Begin: MGL Chapter 59, Section 38D.

MGL Chapter 59, Section 38D. A board of assessors may request the owner or lessee of any real property to make a written return under oath within sixty days containing such information as may reasonably be required by it to determine the actual fair cash valuation of such property.

[Second paragraph effective until July 27, 2010. For text effective July 27, 2010, see below.]

Failure of an owner or lessee of real property to comply with such request within sixty days after it has been made shall bar him from any statutory appeal under this chapter, unless such owner or lessee was unable to comply with such request for reasons beyond his control. If any owner or lessee of real property in a return made under this section makes any statement which he knows to be false in a material particular, such false statement shall bar him from any statutory appeal under this chapter.

[Second paragraph as amended by 2010, 188, Sec. 47 effective July 27, 2010. For text effective until July 27, 2010, see above.]

Failure of an owner or lessee of real property to comply with such request within 60 days after it has been made by the board of assessors shall be automatic grounds for dismissal of a filing at the appellate tax board. The appellate tax board and the county commissioners shall not grant extensions for the purposes of extending the filing requirements unless the applicant was unable to comply with such request for reasons beyond his control or unless he attempted to comply in good faith. If any owner or lessee of real property in a return made under this section makes any statement which he knows to be false in a material particular, such false statement shall bar him from any statutory appeal under this chapter.

[Third paragraph effective until July 27, 2010. For text effective July 27, 2010, see below.]

If an owner or lessee of real property fails to submit such information within the time and in the form prescribed, in addition to any other penalties, there shall be added to the real property tax levied upon the property in question for the next ensuing tax year the amount of fifty dollars; provided, however, that the board of

assessors informed said owner or lessee that failure to so submit such information would result in said penalty.

[Third paragraph as amended by 2010, 188, Sec. 48 effective July 27, 2010. For text effective until July 27, 2010, see above.]

If an owner or lessee of Class one, residential property fails to submit the information within the time and in the form prescribed, the owner shall be assessed an additional penalty for the next ensuing tax year in the amount of \$50 but only if the board of assessors informed the owner or lessee that failure to submit such information would result in the penalty.

[Paragraph added by 2010, 188, Sec. 48 effective July 27, 2010.]

If an owner or lessee of Class three, commercial or Class four, industrial property fails to submit the information within the time and in the form prescribed, the owner or lessee shall be assessed an additional penalty for the next ensuing tax year in the amount of \$250 but only if the board of assessors informed the owner or lessee that failure to so submit such information would result in the penalty.

End: MGL Chapter 59, Section 38D.

The Provincetown Board of Assessors will follow the guidelines of MGL Chapter 59, Section 38D as stated above in future requests of information as may reasonably be required by it to determine the actual fair cash valuation of such property.

3. Mr. Gavin had board members sign approval forms to use “Signature Stamps” for their signatures for upcoming CY 2012.
4. Fees – Mr. Gavin presented suggested options to the Board to increase fees for services for the following:
 - a. Abutters List – fee to be raised from \$15.00 to \$25.00.
 - b. Scale Calculation (Unofficial, no plans) – fee to be raised from \$15.00 to \$25.00.
 - c. Scale Calculation (Official – with plans) – fee to be raised from \$15.00 to \$75.00

Mr. Gavin motioned to accept suggested fees as listed above, Mr. Sanborn seconded motion. The motion carried 3-0-2.

A Public Hearing will be scheduled sometime in December or January to present/discuss and adopt the new fee schedule.

5. Assessor’s Mapping Fees – Mr. Gavin provided board members with a copy of an email, dated November 1, 2011, sent to Russell Braun, David Gardner, Sharon Lynn, and Dan Hoort regarding the Finance Committee FY10 Budget recommendation to generate revenue to offset cost of updating the Assessors Maps

on a yearly basis. Board members
next board meeting.

will review and discuss further at our

6. Mr. Sanborn noted he will be unable to attend meetings during the first quarter of CY12.

NEXT BOA MEETING:

TBD

ADJOURNMENT:

Ms. Parsons motioned to adjourn the meeting, seconded by Mr. Sanborn. The meeting was adjourned at 9:58 a.m.

Respectfully submitted:

Cheryl A. MacKenzie

Cheryl A. MacKenzie,
Assessors' Office Clerk

Paul M Gavin

Paul M Gavin, Principal Assessor