



**TOWN OF PROVINCETOWN**  
**DEPARTMENT OF MUNICIPAL FINANCE - ASSESSORS' OFFICE**

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

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Minutes of the  
BOARD OF ASSESSORS MEETING  
Town Hall, Tuesday, May 22, 2012  
Caucus Hall Conference Room  
260 Commercial Street

**CALL TO ORDER: Ms. DeLuca called the meeting to order at 8:31 a.m.**

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

**MEMBERS ABSENT:** Mr. Greg Muse

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

**PREVIOUS MINUTES:**

Mr. Sanborn made a motion to accept the BOA Minutes of March 21, 2012. Ms. Parsons seconded the motion, and the motion carried by a 4-0 vote.

**PUBLIC STATEMENTS:**

None

Ms. DeLuca called the meeting into Executive Session per the Massachusetts General Law 30A – Section 21@ 8:34 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

### **FY12 REAL ESTATE PROPERTY ABATEMENTS**

### **FY12 PERSONAL PROPERTY ABATEMENTS**

### **FY11 EXEMPTIONS**

### **FY12 EXEMPTIONS**

Ms. DeLuca officially ended Executive Session at 9:04 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

### **FY12 REAL ESTATE PROPERTY ABATEMENTS**

Mr. Gavin noted that thirty-three real estate abatement applications have been received for FY12.

The Board reviewed the First of FY 2012 Real Estate Property abatement applications. One application was reviewed with the following actions:

1. 222 Commercial St – Granted to Value of \$778,800. The motion carried by a vote of 4-0.

### **FY12 PERSONAL PROPERTY ABATEMENTS**

The Board reviewed the First of FY 2012 Personal Property abatement applications. Six applications were reviewed with the following actions:

1. 15-U4 Court St – Granted to Value of \$0.00. The motion carried by a vote of 4-0-0.
2. 67 Pleasant St – Granted to Value of \$6,600.00. The motion carried by a vote of 4-0-0.
3. 8 Fishburn Ct – Granted to Value of \$0.00. The motion carried by a vote of 4-0-0.
4. 9-U1 Holway Ave – Granted to Value of \$0.00. The motion carried by a vote of 3-0-1, (RS recused).
5. 10 Creek Rnd Hill Rd – Granted to Value of \$0.00. The motion carried by a vote of 4-0-0.
6. 389-U5 Commercial St – Granted to Value of \$0.00. The motion carried by a vote of 4-0-0.

Mr. Gavin noted that these were all the Personal Property abatement applications received for FY12.

**FY11 EXEMPTIONS/ABATEMENTS**

Mr. Gavin noted that there was an error in processing one of the Veteran Exemptions for FY11. The application was originally filed as Clause 22a (minimum of 10% disabled), and should have been filed as Clause 22E (100% disabled). Adjustment granted in amount of \$600.00. The motion carried by a vote of 4-0-0.

**FY12 EXEMPTIONS/ABATEMENTS:****Exemptions**

The Board was presented with a list of One-Hundred and Fifty-Nine FY12 exemptions to date with the following recommendations:

**Clause 41C - Elderly Persons** – Thirty applications were considered for this period. All applicants meet the current requirements. The motion carried 4-0-0.

**Community Preservation Act** - Fifty-Five applications were considered for this period. All applicants meet the current requirements. The motion carried 4-0-0.

**Clause 22 - Veterans** – Sixteen applications were considered for this period. All applicants meet the current requirements. The motion carried 4-0-0.

**Clause 37A – Blind Persons** – Three applications were considered for this period. All applicants meet the current requirements. The motion carried 4-0-0.

**Clause 17D-Surviving Spouse/Elderly** – Eight applications were considered for this period. All applicants meet the current requirements. The motion carried 4-0-0.

**41A Deferrals** – Eight applications were considered for this period. All applicants meet the current requirements. The motion carried 4-0-0.

Mr. Vernon Porter joined the meeting at 9:40 a.m. The Statement of Entry into Tax Deferral and Recovery Form (State Tax Form 97-2) for the property at 31 Conwell St, Map/Parcel 12-3-0228, was signed by all board members, and notarized by Mr. Porter.

**Sr 5K – Senior Volunteer Work Credit** – Thirty-Nine applications were considered for this period. All applicants meet the current requirements. The motion carried 4-0-0.

**FY13 BOAT EXCISE:**

Mr. Gavin noted that any boat temporarily moored in our waters for 21 days or more will be issued a boat excise tax bill unless it can be proven that excise tax is being paid to another city/town in the Commonwealth of Massachusetts for the same vessel in the same Fiscal Year.

A Notice will be posted around town stating that all boat owners who own a boat as of July 1, 2012 and plan to moor or store the boat in Provincetown during anytime in FY13 (July 1, 2012 to June 30, 2013), according to Massachusetts General Law, **MUST** provide documentation regarding the vessel to the Assessor's Office by August 1, 2012

**FY13 RECERTIFICATION UPDATE:**

Mr. Gavin noted that the Assessor's Office is currently in the middle of its preparation work for the FY13 recertification process.

1. Friday, May 18, 2012 - The Department of Revenue conducted a Data Quality Inspection of properties in Provincetown.
2. The Department of Revenue will begin review mid September to October with a target of setting a tax rate in November 2012.
3. On February 15, 2012, the Assessor's Office mailed out the commercial personal property "Form of List" forms to all commercial personal property owners with a due date of April 2, 2012. Approximately fifty percent of owners responded.
4. On January 31, 2012 the Assessor's Office mailed out the Massachusetts "Income and Expense" forms (Form 38D) to all commercial real estate property owners and to property owners of 4 or more residential units. This form was due on April 2, 2012. Approximately one-hundred and sixty owners responded out of approximately six-hundred mailings sent out. A second notice will be mailed on Thursday, May 24, 2012 which will grant a sixty day extension. Those requests not received after the 60 day extension will be fined, \$50 for residential type properties or \$250 for commercial type properties. All fines will be applied to the property's FY13 preliminary tax bill.

**FY13 PUBLIC UTILITY LETTER TO DOR:**

Mr. Gavin had the board members sign a letter to be sent to Department of Revenue stating the value of personal property for all public utilities in our jurisdiction. (NSTAR).

**GENERAL UPDATE FROM PAUL GAVIN, PRINCIPAL ASSESSOR:**

1. The Summer Inspector position has been posted, and the deadline for applications is May 31, 2012.
2. Paul Kapinos and Associates (contractors) have been hired through an RFP to review all the commercial personal property beginning in May.
3. The summer inspectors are scheduled to do data quality inspections on both residential and commercial properties beginning in July.
4. Elderly Exemptions are currently being received, with a deadline of July 2, 2012. Ms. MacKenzie will reach out again to property owners who qualified in the past, and who still have not filed as of yet.

**MISCELLANEOUS:**

Mr. Sanborn suggested that Mr. Gavin speak to Mr. David Gardner regarding the new compliance regulations for meeting agendas regarding the Open Meeting Law.

Ms. MacKenzie provided the Board members with the following documents for signatures as follows:

1. FY11 – MV Excise Tax Commitment Report
2. FY12 – MV Excise Tax Commitment Report
3. FY12 – Boat Excise Tax Commitment Report
4. FY10– MV Abatements Report
5. FY11 – MV Abatements Report
6. FY12 – MV Abatements Report
7. FY08 – Boat Abatements Report
8. FY11 – Boat Abatements Report

## 9. FY12 – Boat Abatements Report

**NEXT BOA MEETING:**

Tuesday, June 12, 2012 at 8:30 a.m.

**ADJOURNMENT:**

Ms. DeLuca motioned to adjourn the meeting, seconded by Mr. Sanborn. The meeting was adjourned at 9:46 a.m.

Respectfully submitted:

*Cheryl A. MacKenzie*

Cheryl A. MacKenzie,  
Assessors' Office Clerk

*Paul M Gavin*

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**Paul M Gavin, Principal Assessor**