

Public Meeting

The Board of Assessors will hold a Public Meeting on Friday, November 16th, 2012 at 8:30 AM in the CAUCUS HALL CONFERENCE ROOM, 260 Commercial Street

AGENDA

1. Call to Order
2. Minutes of July 18, 2012 meeting
3. Public Statements

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

4. EXECUTIVE SESSION

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

5. FY09 Personal Property Appellate Tax Board / Abatement
The board will review and act on the Appellate Tax Board / Abatements filed with the Assessors' Office by Verizon New England in Fiscal Year 2009.
Votes may be taken.
6. FY13 Tax Classification
The board will discuss and make its recommendations to be forwarded to the Board of Selectmen on the following FY13 Tax Classification categories:

1. ***Split Tax Rate FY13.*** 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. **Recommendation:**
 - To Adopt a residential factor other than 1 (Split Tax Rate): _____
 - Not to Adopt a residential factor other than 1: _____

2. ***Residential Exemption FY13.*** 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. **Recommendation:**
 - To Adopt a Residential Exemption – 1 to 20%: _____
 - Not to Adopt a Residential Exemption: _____

3. ***Small-Commercial Exemption FY13.*** 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. **Recommendation:**
 - To Adopt a Small-Commercial Exemption: _____
 - Not to Adopt a Small-Commercial Exemption: _____

Votes may be taken.

7. FY13 Recertification Status & Review
 - 7.1. Residential Properties
 - 7.2. Commercial Properties
 - 7.3. LA3 – Sales Report
 - 7.4. State Owned Land - Review
 - 7.5. Recertification- Other

8. FY14 Budget Process Update
 - 8.1. Assessors Budget will be submitted to the Town Manager on November 16, 2012.
 - 8.2. Assessors Budget will be submitted to the Board of Selectmen in early January 2013.
 - 8.3. Assessors Budget will be submitted to the Finance Committee in early February 2013

9. Approval and signatures for Motor Vehicle/Boat Commitment and Abatement Reports
 - 9.1. FY12 MV Excise Tax Commitments
 - 9.2. FY12 Boat Excise Tax Commitments
 - 9.3. FY11 MV Abatements
 - 9.4. FY12 MV Abatements
 - 9.5. FY11 Boat Abatements
 - 9.6. FY12 Boat Abatements

10. Miscellaneous

11. Adjournment

Posted: www.provincetown-ma.gov 11/14/12 8:00 am dj