

TOWN OF PROVINCETOWN
DEPARTMENT OF MUNICIPAL FINANCE - ASSESSORS' OFFICE

Minutes of the
BOARD OF ASSESSORS MEETING
Town Hall, April 26, 2001

The following minutes are available on-line as a service and are not the official record due to changes in formatting for the Internet. The minutes may have attachments that are not included here in this format. The official, complete paper copy can be viewed during regular office hours, Monday - Friday: 8 a.m. to 5 p.m. in the Office of the Town Clerk, 260 Commercial St. Provincetown, MA 02657.

CALL TO ORDER: The meeting was called to order at 9:05 AM by Jack Kosko, who chaired the meeting in the absence of Chairman Rick Blanchette.

MEMBERS PRESENT: Ms. Pam Parmakian, Mr. Jack Kosko, Ms. Leslie Parsons

MEMBERS ABSENT: Mr. Rick Blanchette (Unexcused)

OTHERS PRESENT: Staff: Mr. Dana Faris, Principal Assessor; Mr. John Warner, Assessing Department Clerk

MINUTES:

Ms. Parmakian moved, seconded by Ms. Parsons, to approve the minutes of the February 8, 2001 and March 22, 2001 meetings as written. The motion carried by a vote of 3-0.

PUBLIC STATEMENTS: Miriam Collinson and Jim Buckingham appeared before the Board to talk about the effect of the Growth Management Bylaw on the assessment of vacant land. In particular, Mrs. Collinson cited inconsistencies in the treatment of her ANR subdivision on Race Point Rd. and other subdivisions requiring approval of the Planning Board. The Board agreed to take their concerns under advisement, after which Mrs. Collinson and Mr. Buckingham left.

After discussion, Ms. Parmakian moved, seconded by Ms. Parsons, to support the current assessment methodology on vacant land. The motion carried by a vote of 3-0. The Board also directed staff to seek clarification of the matter from the Department of Regulatory Management.

CORRESPONDENCE: Mr. Faris reported on the following recent correspondence sent or received by the Assessors' Office:

1. Three letters from taxpayers concerning motor vehicle excise taxes.
2. Two letters from taxpayers concerning personal property taxes.
3. Two invoices for copies of assessing department data.
4. Six letters to taxpayers regarding tax deferral applications.
5. Letters from Mr. Faris to the owners of the units at the Gardens Condominiums regarding master deed and plan amendment and the assessment of a newly-constructed unit in the complex.
6. A memo to Mr. Faris from Keith Bergman, Town Manager, regarding the approval of the reorganization plan for the Department of Municipal Finance.
7. A report from the Tax Collector listing properties in tax title.
8. Three memos from Mr. Faris to Mr. Bergman regarding tax-title properties located at 74 Harry Kemp Way, 2 Bayberry Ave., 9 & 13 Race Point Rd.
9. A copy of a memo from the Finance Committee to Mr. Bergman regarding the acquisition of properties in tax title.
10. A letter from Mr. Faris to Mr. and Mrs. David W. Adams regarding the assessment of two cottages located within the Cape Cod National Seashore for which they have special-use permits.

11. A letter from Mr. Faris to C. Page McMahan regarding assessment department data for her property at 484 Commercial St.
12. A letter from Mr. Faris to John W. Houston regarding an untimely-filed abatement application for his property located at 45 Commercial St.
13. A letter from Mr. Warner to Renate Ponsold Motherwell regarding the classification of her property located at 631 Commercial St.
14. A letter from Mr. Warner to Jeannine Marshall of Cape & Islands Community Development supplying assessment information for the properties located at 274 & 280 Commercial St.
15. A copy of a letter from Warren Alexander, Building Commissioner to Joseph Pallant of 6 School St. regarding a citizen complaint alleging a zoning-bylaw violation at his property.
16. A copy of a letter from Warren Alexander to Joan Rogers of 14 Sandy Hill Ln. regarding a citizen complaint alleging a zoning-bylaw violation at her property.

OLD BUSINESS:

Appellate Tax Board Cases: Mr. Faris reported on the following Appellate Tax Board cases: Provincetown Tennis Club, 288 Bradford St. The motion to dismiss filed on 3/15/01 was denied by the ATB.

Mr. Faris also reported that the Appellate Tax Board will be holding hearings in Provincetown on July 31, 2001.

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Chapter 58, Section 8 Abatements: Mr. Faris presented the following abatement applications to the Board:

1. Cornette, Roberta J., #5, 348A Commercial St.CD. Ms. Parmakian moved, seconded by Ms. Parsons, to abate personal property tax bills for FY 2000 and FY 2001 based on authority granted by the Department of Revenue. The motion carried by a vote of 3-0.
 2. Harry Kemp Realty Trust, #E Harry Kemp Way CD. Ms. Parsons moved, seconded by Ms. Parmakian, to petition the Department of Revenue for authority to abate an FY 1986 personal property tax bill that was issued in error. The motion carried by a vote of 3-0.
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NEW BUSINESS

Motor Vehicle Excise Tax Abatements: Mr. Warner reported on the following applications for abatement and recommended that they be granted:

- fully abate 11 bills from 2000/2001 that were issued in error.
- partially abate 12 bills from 200/2001 as a result of sale or trade during the assessment period.

Ms. Parmakian moved, seconded by Ms. Parsons, to grant abatements in accordance with staff recommendations. The motion carried by a vote of 3-0.

Boat Excise Tax Abatements: Mr. Warner reported on the following applications for abatement and recommended that they be granted:

- fully abate one bill from FY 2000 that was issued in error.

Ms. Parsons moved, seconded by Ms. Parmakian, to grant this abatement in accordance with staff recommendations. The motion carried by a vote of 3-0.

Executive Session: At 9:50 AM Ms. Parsons moved, seconded by Ms. Parmakian, to go into executive session for the purpose of reviewing abatement and exemption applications. The motion carried by a vote of 3-0. During the executive session, the Board rendered the following decisions:

Exemptions:

Mr. Warner presented the following applications for exemption under M.G.L. Ch. 59 § 5 with the following recommendations:

Clause 41A-Tax Deferral: There were five (5) prior applications and one first-time application to consider for this period. All six applicants meet the requirements for this exemption. Therefore, Ms. Parsons moved, seconded by Ms. Parmakian, to grant these exemptions. The motion carried by a vote of 3-0.

Clause 41C-Elderly: There was one first-time application to consider for this period. The applicant meets the requirements for this exemption. Therefore, Ms. Parmakian moved, seconded by Ms. Parsons, to grant this exemption. The motion carried by a vote of 3-0.

Real Property Tax Abatements:

1. Champlin, Nathaniel L. et ux, Cape Cod National Seashore. Based on a site inspection on 4/4/01, which revealed a different building footprint than previously noted, Ms. Parmakian moved, seconded by Ms. Parsons, to abate the assessed value to \$39,800. The motion carried by a vote of 3-0.
2. Collinson, Miriam A., 76 Race Point Rd. This lot had been reconfigured into an unbuildable lot of 4,800 sf. Therefore, Ms. Parmakian moved, seconded by Ms. Parsons, to abate the assessed value to \$18,000. The motion carried by a vote of 3-0.
3. Collinson, Miriam A., 48 Race Point Rd. This lot was reconfigured by an ANR plan that reduced both the area and the frontage. The "extra lot" potential was different than previously noted. Therefore, Ms. Parsons moved, seconded by Ms. Parmakian, to abate the assessed value to \$143,000. The motion carried by a vote of 3-0.

At 10:15 AM, Ms. Parmakian moved, seconded by Ms. Parsons, to come out of executive session. The motion carried by a vote of 3-0.

OTHER/MISCELLANEOUS:

Assessing Team and Office News: There was no assessing team or office news that was not fully covered elsewhere in the minutes.

Future Meeting Dates: There will be a meeting of the Board of Assessors on **Tuesday, May 22, 2001**

at 9:00 AM.

- **ADJOURNMENT:** There being no further business to come before the Board, Ms. Parmakian moved that the meeting be adjourned at 10:20 AM and the meeting was adjourned.

Respectfully submitted:

Jack Kosko, Clerk

Dana Faris, Principal Assessor

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