



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

*260 Commercial Street, Provincetown, MA 02657*  
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Minutes of the  
BOARD OF ASSESSORS MEETING  
Town Hall, Tuesday, October 8, 2013  
Judge Welsh Room  
260 Commercial Street

**CALL TO ORDER:** Mr. Gavin called the meeting to order at 8:48 a.m.

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

**MEMBERS ABSENT:** Mr. Greg Muse  
Ms. Patty DeLuca (Chair)

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

**PREVIOUS MINUTES:**

Mr. Sanborn made a motion to accept the BOA Minutes of August 13, 2013. Ms. Parsons seconded the motion, and the motion carried by a 3-0 vote.

**PUBLIC STATEMENTS:**

None

Mr. Gavin determined it unnecessary to go into Executive Session.

**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

**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

**BOA/BOS Joint Meeting Discussion:**

Mr. Gavin provided the board with information gathered and received from other towns regarding the Tax Rate Classification Hearings, Split Tax Rate, Residential Exemption, and Small Commercial Exemptions.

- Informational session on Tax Rate Classification using Fiscal Year 2013 Data
- Mailing List – and sample letter inviting public official from 22 municipalities to attend our joint meeting with the Board of Selectmen or written information.
- Email – From the City of Somerville, Ma – Chief Assessor Marc A. Levy, RMA, MAA.
- Letter – From the Town of Barnstable, Ma – Jeffrey A Rudziak, Director of Assessing, MAA.
- PowerPoint Presentation – Form the Town of Nantucket – Debbie Dilworth, Assessor, MAA.

Mr. Gavin will forward the above information for documentation to be included in the Agenda for the joint BOA/BOS meeting scheduled for October 15, 2013.

Discussion on all three options was as follows:

## 1. Joint meeting with the Provincetown Board of Selectmen

## 1.1. Tax Classification Informational Session

- 1.1.1. Split Tax Rate (Tax burden shift from residential properties to commercial properties). The Board's general feeling on a split tax rate is that it would hurt businesses during a fragile economic recovery and because we have a short season. Additionally, it may hurt efforts to sustain a year-round economy and affordable housing. Also, the DOR does not recommend splitting the tax rate when the residential/commercial split is less than 20% to 25% (Provincetown's percent of Commercial property is currently just below 18%).
- 1.1.2. Residential Exemption (Tax burden shift from domiciled residential properties to non-domiciled residential properties). The Board's general feeling is that a residential exemption would have unintentional consequences. For example, some residents will actually pay more taxes if their property is worth more than \$1,345,000. Properties held in trust where the resident is not a beneficiary of the trust will be taxed as a non-resident. Domiciled owners of certain type of properties (examples: Vacant Land, Artist Studios, Accessory Parcels, owners of more than one residential property) will be tax at the non-resident rate. Also, this may hurt affordable housing efforts, particularly rental units.
- 1.1.3. Small Commercial Exemption (Tax burden shift from small commercial properties to large commercial properties). The Board's general feeling is that the Small Commercial Exemption would hurt the large commercial business (value greater than \$1,000,000) due to the fact that there are far more smaller businesses (409) that would shift to a smaller group of larger businesses (153) with a possible increase in taxes of \$2,582.59 to the largest. Also, in many cases, the "small business does not own the real property that actually receives the lower tax benefit. Additionally, the definition of small and large is defined as \$1 million, and many of our Commercial properties are clustered just below or just above \$1 million.

- Talking points: Small Commercial rates based on FY13 data (Draft mode – not completed)
- Talking Points: Split Tax Rate, Residential Exemption, Small Commercial (Draft mode, not completed).

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

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

1. FY13– MDM-1 – DOR Elderly & Veterans Exemptions Form
2. CY13 – Board Member stamp approvals
3. FY13 – Senior 5K Tax Work Program
4. CY14 – Board Member stamp approvals

**APPROVAL AND SIGNATURES FOR MOTOR VEHICLE/BOAT  
COMMITMENT AND ABATEMENT REPORTS:**

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

1. FY13 MV Excise Tax Commitments
2. FY13 MV Abatements
3. FY12 MV Abatements
4. FY13 Boat Abatements

**MISCELLANEOUS:**

Mr. Gavin informed the board members that the PK Assessors Database will be locked for updates by the PK Consulting team only to determine interim valuation of properties.

Mr. Gavin estimates that the FY14 assessed values should be set sometime by the beginning to mid-November.

**NEXT BOA MEETING:**

Tuesday, October 15, 2013 – Joint meeting with BOA/BOS

**ADJOURNMENT:**

Ms. Parsons motioned to adjourn the meeting, seconded by Mr. Sanborn. The meeting was adjourned at 10:06 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**