



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, Wednesday, September 10, 2014
Judge Welsh Room
260 Commercial Street

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

MEMBERS PRESENT: Mr. Robert Sanborn (Chair)
Mr. Scott Fahle
Ms. Patty DeLuca

MEMBERS ABSENT: Mr. Greg Muse
Ms. Leslie Parsons

STAFF PRESENT: Mr. Scott Fahle, Principal Assessor
Ms. Cheryl MacKenzie, Administrative Assistant

PREVIOUS MINUTES:
Mr. Fahle made a motion to accept the BOA Minutes of July 24, 2014. Ms. DeLuca seconded the motion, and the motion carried by a 3-0 vote.

PUBLIC STATEMENTS:
None

Mr. Fahle noted that it is not necessary to go into Executive Session for this meeting.

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

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

ABATEMENTS/EXEMPTIONS – COMPARISONS FY14 TO FY13

Mr. Fahle distributed comparison worksheet of Abatements by class, as well as Exemptions by type for both FY14 and FY13 to the board for review.

FY15 VALUE PROJECTIONS:

Mr. Fahle provided the board members with the following updates regarding FY15 valuations:

1. Condominium sales were about 5% of total number of condo units. An overall value increase of 6-7% is expected. Single-family home sales are stable with little overall value change expected.
2. FY15 Preliminary Billing was completed in a timely manner, and file sent to the Collector's office and to the printer for bill preparation.
3. LA-4 (valuation report) and LA-13 (new growth report) are scheduled to be completed and ready to be sent to the Department of Revenue (DOR) by the end of this month. Once completed, the board members will be notified to provide signatures via gateway.
4. Free Cash has been certified by DOR.

TAX BILLING CYCLE REVERSAL:

Mr. Fahle presented the Board with a proposal to reverse the current Tax billing cycle to be on the same cycle as other semi-annual towns, with the first bill being the actual bill and the second bill only a payment. Mr. Fahle stated a goal of FY 2016 implementation.

Other Board members supported the proposal in concept, but identified a possible unintended consequence of not being able to have a quorum of the Board during the earlier abatement review period of November thru January. Mr. Sanborn stated that it was very likely that a quorum of the Board would not be convened during that window due to schedule conflicts of existing Board members. While the Board recognizes the importance of accelerating the tax billing cycle, they also recognize the importance of hearing abatement applications within 90 days of receipt, as required by the Commonwealth. Accordingly the Board requested that we proceed cautiously and consider delaying the implementation until FY 2017 in order to pursue alternatives to meeting quorum, such as using Skype/conference call or filling Alternate Board vacancies

Using Skype as an option for meeting participation was discussed. It would be much easier to establish a quorum if members could attend a meeting and be counted as part of a quorum

via Skype. Mr. Sanborn mentioned that for example, he would not be available for meetings in November or December. Mr. Fahle will follow up with Town Clerk Doug Johnstone on Selectman's policy that a physical quorum must be present at meeting to see if that can be amended and still be in compliance with the Open Meeting Law.

SIGNATURES FOR FY15 REAL ESTATE AND PERSONAL PROPERTY EXCISE TAX COMMITMENTS:

Ms. MacKenzie provided the Board members with the following documents for signatures as follows: All were approved (3-0).

1. FY15 Real Estate Tax Commitment
2. FY15 Personal Property Tax Commitment

SIGNATURES FOR FY15 BARNSTABLE COUNTY AND CAPE COD COMMISSION TAX PAYMENTS:

Ms. MacKenzie provided the Board members with the following documents for signatures as follows: All were approved (3-0).

1. FY15 Barnstable County Tax Payment
2. FY15 Cape Cod Commission Tax Payment

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: All were approved (3-0).

1. FY14 MV Abatements
2. FY14 Boat Abatements
3. FY13 MV Abatements
4. FY13 Boat Abatements

ASSESSORS UPDATES:

Mr. Fahle discussed the issue of residential tax exemptions that the Board of Selectman and Finance Committee are reviewing. The Finance Committees voted to 'Not' recommend the residential tax exemption.

Mr. Fahle discussed the issue that is being discussed by the Board of Selectman of the Affordable Housing median income that is currently 60% to be raised to 80% to allow more eligibility for residents. This is currently a home rule partition. This change will affect the levy limit, but the total effect is not known at this time.

Mr. Fahle discussed the issue brought to his attention from DOR regarding the Vacant Alternative Board Member position. The board would like to keep this position, and will put feelers out to others who may be eligible for this position.

MISCELLANEOUS:

None

NEXT BOA MEETING:

To be determined (October 8th or 15th)

ADJOURNMENT:

Ms. DeLuca motioned to adjourn the meeting, seconded by Mr. Sanborn. The meeting was adjourned at 9:25 a.m.

Respectfully submitted:

Scott Fahle

Scott Fahle,
Principal Assessor

Scott Fahle

Scott Fahle, Principal Assessor