



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, October 8, 2014
Judge Welsh Room
260 Commercial Street

CALL TO ORDER: Mr. Sanborn called the meeting to order at 8:34 a.m.

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

MEMBERS ABSENT: Mr. Greg Muse

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

PREVIOUS MINUTES:

Ms. Parsons made a motion to accept the BOA Minutes of September 10, 2014. Mr. Fahle seconded the motion, and the motion carried by a 3-0 vote.

PUBLIC STATEMENTS:

Ms. Louise Silva commented regarding the Residential Tax Exemption, stating that it would be easy to verify residency by verifying tax returns, but that there might be issues with residents who do not file taxes.

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
- 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

FY15 TAX CLASSIFICATIONS

The board will discuss and make its recommendations to be forwarded to the Board of Selectmen on the following FY15 Tax Classification categories:

1. ***Split Tax Rate FY15.*** 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): 0
 - Not to Adopt a residential factor other than 1: 4
 - Absent: 1

1. ***Residential Exemption FY15.*** 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%: 0
 - Not to Adopt a Residential Exemption: 4
 - Absent: 1

2. ***Small-Commercial Exemption FY15.*** 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: 0
- Not to Adopt a Small-Commercial Exemption: 4
- Absent: 1

SIGNATURES FOR FY15 TAX CLASSIFICATIONS

Mr. Fahle provided the Board members with the following document for signatures as follows:

1. Copy of the FY15 Tax Classification categories and votes taken

FY15 SPECIAL TOWN MEETING WARRANT

Mr. Fahle provided the board members with a copy of the FY15 Special Town Meeting Warrant. The board had no recommendations regarding any articles on the special town warrant.

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 (4-0).

1. FY14 MV Abatements
2. FY14 MV Excise Tax Commitment

ASSESSORS UPDATES:

Mr. Fahle notified the Board members that the FY15 values and growth have been approved by the Department of Revenue. Valuation is approximately 1.5% higher this year.

Mr. Fahle thanked all the Board members for signing the LA reports online in a timely manner.

Mr. Fahle notified the Board members that he is currently working with Mr. Dan Hoort (Finance Manager) on the Recap. Hope to have projected tax rate by November 10th Reclassification Hearing.

MISCELLANEOUS:

Ms. DeLuca asked Mr. Fahle if there was any more information regarding the possibility of using Skype to attend BOA meeting in the future. Mr Fahle said he spoke with Mr. Doug

Johnstone (Town Clerk), and that it is stated in the "Open Meeting Law" that there must be a "physical quorum" in attendance.

Ms. DeLuca mentioned that the Department of Revenue allows online electronic signatures for valuation reports, then why can Skype not be considered a "presence" in meetings.

Mr. Fahle will look further into this.

NEXT BOA MEETING:

To be determined

ADJOURNMENT:

Mr. Sanborn motioned to adjourn the meeting, seconded by Mr. Fahle. The meeting was adjourned at 9:19 a.m.

Respectfully submitted:

Scott Fahle

Scott Fahle,
Principal Assessor

Scott Fahle

Scott Fahle, Principal Assessor