



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, Thursday, September 15, 2016
Caucus Hall Conference Room
260 Commercial Street

CALL TO ORDER: Mr. Sanborn called the meeting to order at 8:20 a.m.

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

MEMBERS ABSENT: None

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

PREVIOUS MINUTES:

Ms. DeLuca made a motion to accept the BOA Minutes of August 11, 2016. Ms. Parsons seconded the motion, and the motion carried by a 4-0 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
 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

Mr. Greg Muse joined the meeting at 8:40 a.m.

ASSESSORS OFFICE UPDATES:

Mr. Fahle discussed the following items with the board as follows:

1. **Valuation and New Growth Comparison FY17 to FY16**

Mr. Fahle provided the board with a comparison report of Assessed Values and Parcel counts by Class Type for FY17 versus FY16.

2. **Provincetown Abatement/Exemption Comparison FY16 to FY15**

Mr. Fahle provided the board with comparison reports for all Provincetown Abatements and Exemptions processed for the past (2) years. This report included total amounts for each abatement type, exemption type, as well as amount charged to the Overlay for each year.

FY17 TAX CLASSIFICATIONS

The board will discuss and make its recommendations to be forwarded to the Board of Selectmen on the following FY17 Tax Classification categories:

1. ***Split Tax Rate FY17.*** 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: 5
- Absent: 0

2. ***Residential Exemption FY17.*** 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%: _4_
- Not to Adopt a Residential Exemption: _1_
- Absent: 0

3. ***Small-Commercial Exemption FY17.*** 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: _5_
- Absent: 0

APPROVE FY17 RESIDENTIAL EXEMPTION APPLICATION :

Mr. Fahle provided the board with a copy of the FY17 Residential Exemption Application for the board's approval (contingent upon the vote at the FY17 Classification Hearing). The form was approved by the board, with a vote of 5-0.

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 (5-0).

1. FY16 MV Abatements
2. FY16 MV Excise Tax Commitments
3. FY16 Boat Abatements

MISCELLANEOUS:

None

NEXT BOA MEETING:

TBD – sometime in October

ADJOURNMENT:

Mr. Sanborn motioned to adjourn the meeting, seconded by Mr. Fahle. The meeting was adjourned at 8:57 a.m.

Respectfully submitted:

Scott Fahle

Scott Fahle,
Principal Assessor

Scott Fahle

Scott Fahle, Principal Assessor