



**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, Thursday, August 9, 2018  
Caucus Hall Conference Room  
260 Commercial Street

**CALL TO ORDER:** Ms. Parsons called the meeting to order at 8:47 a.m.

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

**MEMBERS ABSENT:** Ms. Patty DeLuca

**STAFF PRESENT:** Mr. Scott Fahle, Principal Assessor  
Ms. Cheryl MacKenzie, Assessors Office Manager

**PREVIOUS MINUTES:**

Mr. Sanborn made a motion to accept the posted BOA Minutes of July 7, 2018 as written. Mr. Fahle seconded the motion, and the motion carried by a 3-0-0 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

**FY18 to FY17 ABATEMENT / EXEMPTION COMPARISON REPORT**

Mr. Fahle provided a comparison report to the Board comparing FY18 to FY17 Abatements by class, and Exemptions by type, and how it affected the Overlay in both years.

**FY19 (summer) – VALUATION CHANGES**

Mr. Fahle discussed with the Board that the valuation changes for FY19 will increase on average approximately 13 (thirteen) to 16 (sixteen) percent for residential properties, and 5 (five) to 6 (six) percent for commercial properties.

**VOTE ON FY19 OVERLAY TO SURPLUS AMOUNT**

Mr. Fahle recommended to the Board that \$120,000.00 be applied to the FY19 Surplus Account. Mr. Sanborn moved to accept the Assessors recommendation, and Ms. Parsons seconded the motion. The motion carried 3-0-0.

**VOTE ON FY19 OVERLAY AMOUNT**

Mr. Fahle recommended to the Board that \$300,000.00 be applied to the FY19 Overlay Account. Mr. Sanborn moved to accept the Assessors recommendation, and Ms. Parsons seconded the motion. The motion carried 3-0-0.

Mr. Fahle will present the recommendation to the Board of Selectmen (BOS) at the classification hearing scheduled for August 27, 2018.

**FY19 TAX CLASSIFICATIONS**

The board will discuss and make its recommendations to be forwarded to the Board of Selectmen on the following FY19 Tax Classification categories:

1. ***Split Tax Rate FY19.*** 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:                    \_3\_
  - Absent: 1
  
2. ***Residential Exemption FY19.*** 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 23%). 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 23%:   2
- Not to Adopt a Residential Exemption:   1
- Absent: 1

3. ***Small-Commercial Exemption FY19.*** 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:   3
- Absent: 2

**REVIEW AND SIGN COUNTY TAX AND CAPE COD COMMISSION ASSESSMENTS**

Mr. Fahle provided the County Tax and Cape Cod Commission Assessment Reports for signatures by the board. Mr. Fahle will forward these signed documents to the Town Treasurer for payment.

**FY19 – RESIDENTIAL EXEMPTIONS**

**Residential Exemptions/Abatements**

Ms. MacKenzie provided the Board with a list of new FY2019 Residential Exemptions to be processed in the October billing cycle. Twenty-Five (25) applications were reviewed with the following actions:

**Residential Exemptions/Abatements** –Twenty-Five (25) applications were considered for this period. All applicants meet the current requirements. The motion carried 3-0-0.

**ASSESSORS OFFICE UPDATES**

None

**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. FY18 MV Excise Tax Commitments
2. FY18 MV Abatements
3. FY18 Boat Abatements
4. FY17 Boat Abatements
5. FY16 MV Abatements

**MISCELLANEOUS:**

None.

**NEXT BOA MEETING:**

TBD

**ADJOURNMENT:**

Ms. Parsons motioned to adjourn the meeting, seconded by Mr. Sanborn. The meeting was adjourned at 8:56 a.m.

Respectfully submitted:

*Scott Fahle*

Scott Fahle,  
Principal Assessor

*Scott Fahle*

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**Scott Fahle, Principal Assessor**