

## **TOWN OF PROVINCETOWN**

### ***DEPARTMENT OF MUNICIPAL FINANCE - ASSESSORS' OFFICE***

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Minutes of the

### **BOARD OF ASSESSORS MEETING**

Town Hall, April 22, 1999

**CALL TO ORDER:** The meeting was called to order at 9:10 AM by  
Chairperson, Alberta Romano.

**MEMBERS PRESENT:** Ms. Romano,  
Mrs. Lina Berry, Mr. Jack Kosko

Mr. Rick Blanchette

**MEMBERS ABSENT:** Mr. Louis Cervantes

**OTHERS PRESENT:** Staff: Mr. Dana Faris, Principal Assessor; Mr. John  
Warner, Assessing Department Clerk

### **MINUTES:**

Mr. Kosko moved, seconded by Mr. Blanchette, to approve the minutes of the March 18, 1999 meeting as written. The motion carried by a vote of 4-0.

## **PUBLIC STATEMENTS:**

Ms. Barbara Rushmore appeared before the Board to inquire about the possibility of reviewing the FY 1999 assessment of her condominium located at 10 Nelson Ave. She believes that the square footage of living area for the unit includes an unfinished basement.

**CORRESPONDENCE:** Mr. Faris reported on the following recent correspondence sent or received by the Assessors' Office:

1. A memo from Mr. Faris to Ms. Judith Oset, Licensing Agent, regarding a bedroom estimate for the town.
2. An invoice from Mr. Faris to Mr. Gregg Russo of Atlantic Bay Real Estate accompanying a diskette of assessing department data.
3. An invoice from Mr. Faris to Ms. Mary Joy McNulty accompanying a hard copy of assessing department data.
4. A memo from Mr. Faris to Mr. Keith Bergman, Town Manager, calculating the value to the Shank Painter Pond subdivision.
5. A memo from Mr. Faris to Mr. Keith Bergman, informing him of the resignation of Patricia Tracey, Real Property Inspector.
6. A bulletin from Mr. Joseph J. Chessey, Jr., Deputy Commissioner Division of Local Services, Department of Revenue, outlining a seminar for newly appointed finance officials.

## **OLD BUSINESS:**

**Appellate Tax Board Cases Update:** Mr. Faris reported on the following Appellate Tax Board cases:

1. Atlantic & Pacific Tea Co. cases postponed until June 10, 1999.
2. Sweeney, Susan R. et al , 674 Commercial St. An appeal was filed relative to this property on March 23, 1999.
3. La Palme, Paula A., 493 Commercial St. An appeal was filed relative to this property on March 25, 1999.

Mr. Faris informed the Board that the Appellate Tax Board will hear pending cases in Town Hall on July 21, 1999.

**Clause 58, Section 8 Abatements:** Mr. Faris presented the following abatement authorizations received from the Department of Revenue:

1. Vassques, Marguerite Life Estate, 6 Washington Ave. Mr. Kosko moved, seconded by Mrs. Berry, to grant an elderly exemption in the amount of \$500 pursuant to a decision rendered by the Department of Revenue. The motion carried by a vote of 4-0.
2. Uncollectible motor vehicle excise tax bills due to death of taxpayer. Based on authority granted by the Department of Revenue, Mrs. Berry moved, seconded by Mr. Blanchette, to abate

uncollectible motor vehicle excise tax bills for four deceased taxpayers. The motion carried by a vote of 4-0.

Mr. Faris then presented a request on behalf of Mr. & Mrs. Joseph Smith of 19 Central St. The taxpayer ceased operation of a business and had so notified the Assessors' Office in October 1997. Mr. Blanchette moved, seconded by Mrs. Berry, to petition the Department of Revenue for authority to abate a personal property tax bill which was issued in error for a defunct business at this location. The motion carried by a vote of 4-0.

## **NEW BUSINESS**

**Motor Vehicle Excise Tax Abatements:** Mr. Warner reported on the following applications for abatement and recommended that they be granted:

- Partially abate sixteen (16) motor vehicle excise tax bills due to sales and trades.
- Fully abate four (4) motor vehicle excise tax bills which were either issued in error or due to be recommitted to another town.

Mr. Blanchette moved, seconded by Mr. Kosko, to accept Mr. Warner's recommendations. The motion carried by a vote of 4-0.

**Boat Excise Tax Abatements:** There were no applications to consider for this period.

**Exemptions:** There were no applications to consider for this period.

### **Real Property Tax Abatements:**

1. Malone, Edward, 27A Conwell St. Mr. Faris reported that he had reviewed the decision of *Community Development Co. vs. Board of Assessors of Gardner* and, after conferring with the Department of Revenue, had concluded that it was appropriate to value this property on the income approach. Mr. Kosko moved, seconded by Mr. Blanchette, to abate the assessed value to \$393,300. The motion carried by a vote of 4-0.
2. C J S Realty Trust, 90 Harry Kemp Way. Based on information provided by the taxpayer and applying the same potential rent as an adjacent commercial property, Mr. Kosko moved, seconded by Mrs. Berry, to abate the assessed value to \$280,000. The motion carried by a vote of 4-0.
3. 141-143 Commercial St Realty Trust, 141-143 Commercial St. Based on a site visit on 2/24/99 which revealed poorer grade and condition than previously noted, Mr. Kosko moved, seconded by Mr. Blanchette, to abate the assessed value to \$580,500. The motion carried by a vote of 4-0.
4. Schwartz, Sheldon et ux, 50 Howland St. Based on a site visit on 3/24/99 which revealed poorer structure condition than previously noted and the existence of additional plumbing fixtures, Mrs. Berry moved, seconded by Mr. Blanchette, to abate the assessed value to \$396,500. The motion carried by a vote of 4-0.
5. 583 Commercial St Realty Trust, 583583A Commercial St. A site visit on 12/30/98 revealed three

fireplaces and better conditions in the main house than previously noted. The application of these factors would cause the value to rise above the current assessment. Therefore, Mr. Kosko moved, seconded by Mrs. Berry, to deny this application. The motion carried by a vote of 4-0.

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**OTHER/MISCELLANEOUS:**

**Assessing Team and Office News:**

1. Mr. Kosko asked for an explanation and update of the revaluation process currently underway.
2. Ms. Romano inquired as to the Assessors' responsibilities relative to assessment of the newly-adopted land bank tax.

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**Future Meeting Dates:** There will be a meeting of the Board of Assessors on **Thursday, May 27, 1999 at 9:00AM**

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**ADJOURNMENT:** There being no further business to come before the Board, Mr. Blanchette moved that the meeting be adjourned at 10:07AM and the meeting was adjourned.