

**TOWN OF PROVINCETOWN**  
**DEPARTMENT OF MUNICIPAL FINANCE - ASSESSORS' OFFICE**

Minutes of the  
BOARD OF ASSESSORS MEETING  
Town Hall, September 14, 2000

The following minutes are available on-line as a service and are not the official record due to changes in formatting for the Internet. The minutes may have attachments that are not included here in this format. The official, complete paper copy can be viewed during regular office hours, Monday - Friday: 8 a.m. to 5 p.m. in the Office of the Town Clerk, 260 Commercial St. Provincetown, MA 02657.

**CALL TO ORDER:** The meeting was called to order at 9:00 AM by  
Chairperson, Alberta Romano.

**MEMBERS PRESENT:** Ms. Romano, Mrs. Lina Berry, Ms. Pam Parmakian, Mr. Jack  
Kosko, Mr. Rick Blanchette, Ms. Leslie Parsons

**MEMBERS ABSENT:** There were no absent members.

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

**MINUTES:**

Mrs. Berry moved, seconded by Mr. Kosko, to approve the minutes of the July 27, 2000 meeting as written. The motion carried by a vote of 6-0.

Ms. Parmakian moved, seconded by Mrs. Berry to approve the minutes of the August 10, 2000 meeting as written. The motion carried by a vote of 6-0.

**PUBLIC STATEMENTS:** There were no public statements.

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

1. A letter from William Docker in support of the abatement application for his property at 12 Mechanic St.
2. A letter from Mr. Faris to Jackson Lambert of 150 Commercial St. enclosing exemption and tax deferral information.
3. A letter from Mr. Faris to Anita Simons responding to an inquiry about the assessment of her property at 441 Commercial St.
4. A letter from Mr. Warner to Brady Goodell accompanying copies of Assessors' Maps and a recorded plan for the "old burn dump" site (MAP: 08-3-005).
5. Letters to several taxpayers who have received statutory exemptions in the past who have not yet filed for FY 2000.
6. A memo from the Board of Selectmen indicating the date for the public hearing for the property tax rate classification.
7. A letter from Mr. Warner to various departments notifying of an address change for 36A Winslow St.
8. A copy of a posted procedure for requesting copies of Assessors' Field Cards.
9. A bulletin from the Department of Revenue outlining Assessors' Training Course 101.
10. Letters to several taxpayers from whom abatement applications had arrived in the Assessors' office

after the filing deadline.

11. A memo from Mr. Faris to the Board indicating the number and type of abatement applications received for FY 2000.
12. A memo from Mr. Faris to Judith Oset, Director of the Department of Regulatory Management, informing her that the Board has received an application for reclassification of an existing campground as recreation lands under Chapter 61B.
13. A copy of a letter from Kopelman & Paige, Town Counsel, to Damon J. Thomas outlining Zoning Bylaw, Health, and Building violations at his property at 9 Holway Ave.
14. A memo from Mr. Faris to Judith Oset relating to building scale calculations.
15. A letter from Mr. Faris to the Board of Directors of the Provincetown Tennis Club confirming receipt of an FY 2000 real property abatement application.

## **OLD BUSINESS:**

**Appellate Tax Board Cases Update:** Mr. Faris reported on the following Appellate Tax Board cases: Seagull Realty Trust, 56 Shank Painter Rd. Notice of a final continuance of the pending cases from Fiscal Years 1997, 1998, and 1999.

**Chapter 58, Section 8 Abatements:** Mr. Faris presented the following abatement applications to the Board:

1. Mc Dermott, Bradley M., 758 Commercial St. Based on authority granted by the Department of Revenue, Mr. Kosko moved, seconded by Mrs. Berry, to abate in full the personal property tax for FY 1999 which was issued in error. The motion carried by a vote of 6-0.
2. Pardy, James A., 144 Commercial St. Based on authority granted by the Department of Revenue, Mr. Blanchette moved, seconded by Mr. Kosko, to abate in full the personal property tax bill for FY'99 which was issued in error. The motion carried by a vote of 6-0.
3. Wurtman, Judith, 11 Creek Round Hill Rd. Mr. Blanchette moved, seconded by Mrs. Berry, to petition the Department of Revenue for authority to abate an FY 2000 personal property tax bill that was issued in error. The motion carried by a vote of 6-0.

## **NEW BUSINESS**

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

- Partially abate nine bills from 1999/2000 due to trades or sales of vehicles.
- Fully abate two bills from 2000 that were issued in error.

Mr. Blanchette moved, seconded by Mrs. Berry to accept Mr. Warner's recommendations. The motion carried by a vote of 6-0.

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

- Partially abate one bill from FY 2000 to correct the status of the vessel under Ch. 59 § 8.
- Mr. Kosko moved, seconded by Mrs. Berry to accept Mr. Warner's recommendation. The motion carried by a vote of 6-0.

**Executive Session:** At 9:36 AM, Mrs. Berry moved, seconded by Mr. Kosko, to enter executive session for the purpose of reviewing exemptions and abatement applications. The motion carried by a vote of 6-0.

**Exemptions:** Mr. Warner presented the following applications for exemption under MGL Ch. 59 § 5 with the following recommendations:

**Clause 17D-Surviving Spouse/Elderly:** There were two applications to consider for this period. Mr. Warner stated that both applicants meet the requirements for this exemption. Mr. Kosko moved, seconded by Mrs. Berry, to grant these exemptions. The motion carried by a vote of 6-0.

**Clause 37A-Blind:** There was one first-time application to consider for this period. Mr. Warner stated that the applicant meets the requirements for this exemption. Mrs. Berry moved, seconded by Mr. Kosko, to grant this exemption. The motion carried by a vote of 6-0.

**Clause 41C-Elderly:** There was one first-time application to consider for this period. Mr. Warner stated that the applicant meets the requirements for this exemption. Mr. Kosko moved, seconded by Ms. Parmakian, to grant this exemption. The motion carried by a vote of 6-0.

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

1. Dahill, Edward J. et ux, 51 Commercial St. Based on a site inspection on 7/25/00, which did not reveal any grounds for abatement, Mr. Kosko moved, seconded by Ms. Parmakian, to deny this application. The motion carried by a vote of 6-0.
2. Gordon Realty Trust, 7B Point St. Based on a site visit, which indicated a lesser view than previously noted, Mr. Kosko moved, seconded by Mrs. Berry, to abate the assessed value to \$525,000. The motion carried by a vote of 6-0.
3. Docker, William A., 12 Mechanic St. The taxpayer received a loan from LCCDC in exchange for agreeing to keep the rent on the studio apartment fixed for a period of ten years. Therefore, Mr. Blanchette moved, seconded by Mr. Kosko, to abate the assessed value to \$389,800. The motion carried by a vote of 6-0.
4. Patrick, John R., 35 Court St. The house contains serious structural rot due to flooding on Court St. Therefore, Mr. Kosko moved, seconded by Ms. Parmakian, to abate the assessed value to \$128,000. The motion carried by a vote of 6-0.
5. Grunberg, Maurice, 87 Bradford St. The assessed value increased after the removal of a site index that had been placed on the property several years ago for a retaining wall that was in danger of collapsing inasmuch as the wall had been repaired. The taxpayer agrees that the property is worth more than the assessed value. Therefore, Mr. Blanchette moved, seconded by Mr. Kosko, to deny this application. The motion carried by a vote of 6-0.
6. Dunn, Phyllis A., 155 Bradford St. Based on a site inspection on 8/8/00, which confirmed only one dwelling unit, and the fact that the taxpayer paid \$335,000 on 1/22/99, Mr. Kosko moved, seconded by Mrs. Berry, to abate the assessed value to \$335,000. The motion carried by a vote of 6-0.
7. Rocha, Frederico et ux, 340B Commercial St. This property currently receives a discount for no frontage and for its proximity to Vixen. The assessed value increased solely due to market adjustment. A review of assessing department data disclosed no grounds for abatement. Therefore, Mrs. Berry moved, seconded by Ms. Parmakian, to deny this application. The motion carried by a vote of 6-0.
8. DaLomba, Maria, 7 Tiny's Way. Based on a site inspection on 9/14/00, which disclosed a lesser condition than previously noted, Mrs. Berry moved, seconded by Mr. Blanchette, to abate the assessed value to \$325,300. The motion carried by a vote of 6-0.
9. Roose, Lawrence J. et ux, Condominium 535. This condominium consists of three separate living

units, two of which are waterfront. These units cannot be sold separately without an amendment to the master deed. Based on a site inspection on 8/16/00, which disclosed a lesser condition than previously noted, Mr. Kosko moved, seconded by Mrs. Berry, to abate the assessed value to \$499,000. The motion carried by a vote of 6-0.

10. White, John E., 261 Bradford St. The Board found no basis for abatement. Therefore, Mr. Kosko moved, seconded by Mrs. Berry, to deny this application. The motion carried by a vote of 6-0.
11. Palmisciano, Nancy, #F Bradford Acres CD. Based on a site inspection on 8/10/00, which disclosed no grounds for abatement, Mr. Blanchette moved, seconded by Mr. Kosko, to deny this application. The motion carried by a vote of 6-0.

### **Personal Property Tax Abatements:**

1. Crowe, Christina S. et al, #5 Union Wharf CD. Based on a site inspection on 7/14/00 and a detailed inventory provided by the taxpayer, Mr. Blanchette moved, seconded by Ms. Parmakian, to abate the assessed value to \$2,500. The motion carried by a vote of 6-0.
2. Crowe, Christina S., #6 Union Wharf CD. Based on a site inspection on 7/14/00 and a detailed inventory provided by the taxpayer, Mr. Kosko moved, seconded by Mr. Blanchette, to abate the assessed value to \$3,000. The motion carried by a vote of 6-0.
3. Connolly, Steven G. et al, #20 Cape Tip CD. Based on a detailed inventory provided by the taxpayer, Mr. Blanchette moved, seconded by Ms. Parmakian, to abate the assessed value to \$10,600. The motion carried by a vote of 6-0.
4. Packard, Susan M., 6 Mechanic St. Based on a detailed inventory provided by the taxpayer, Mr. Kosko moved, seconded by Ms. Parmakian, to abate the assessed value to \$4,600. The motion carried by a vote of 6-0.
5. Chase, Linda J. et al, 35 Pleasant St. Based on a detailed inventory provided by the taxpayer, Mrs. Berry moved, seconded by Mr. Kosko, to abate the assessed value to \$500. The motion carried by a vote of 6-0.
6. Scanlon, Bryan, #A Shank Painter Sails CD. Based on a detailed inventory provided by the taxpayer, Mr. Blanchette moved, seconded by Mrs. Berry, to abate the assessed value to \$900. The motion carried by a vote of 6-0.
7. Race Run Realty Trust, #3 Race Run CD. The tenant owns all furnishings except 10-year-old appliances. Therefore, Mr. Kosko moved, seconded by Ms. Parmakian, to abate the assessed value to \$200. The motion carried by a vote of 6-0.
8. Dolezal, Gregory, 8 Court St. Based on a site inspection on 8/4/00, which confirmed the applicant's stated value of the personal property in the rental units, Mrs. Berry moved, seconded by Ms. Parmakian, to abate the assessed value to \$2,000. The motion carried by a vote of 6-0.
9. Street, Sigourney, 214A Commercial St. Based on a detailed inventory provided by the taxpayer, Mrs. Berry moved, seconded by Mr. Kosko, to abate the assessed value to \$2,200. The motion carried by a vote of 6-0.
10. Zany Family Fun, 291 Commercial St. This entity did not own any personal property at this location on 1/1/99. Therefore, Mr. Blanchette moved, seconded by Mr. Kosko to abate in full. The motion carried by a vote of 6-0.
11. Gaspa, Thomas et ux, 9 Wareham Rd. Based on a site inspection and an inventory provided by the taxpayer, Mr. Kosko moved, seconded by Mrs. Berry, to abate the assessed value to \$600. The motion carried by a vote of 6-0.
12. Blunk, Rebecca T. et al, #2 Washington Ave. CD. The taxpayer is a year-round resident but the tax bill is mailed to an out-of-town address. The tax bill was issued in error. Therefore, Mrs. Berry moved, seconded by Mr. Blanchette, to abate in full. The motion carried by a vote of 6-0.
13. 20 Conwell St Realty Trust, #1 20 Conwell St. Based on a detailed inventory provided by the taxpayer, Mrs. Berry moved, seconded by Ms. Parmakian, to abate the assessed value to \$500. The motion carried by a vote of 6-0.
14. Courtney, Richard T. III et ux, 5 Tiny's Way. Based on a detailed inventory provided by the owner of the property on 1/1/99, Mr. Kosko moved, seconded by Mr. Blanchette, to abate the assessed value to \$5,000. The motion carried by a vote of 6-0.
15. DeMinskey, Shari S., 21 Priscilla Alden Rd. Based on a site inspection on 7/17/00, and a detailed

inventory provided by the taxpayer, Ms. Parmakian moved, seconded by Mrs. Berry, to abate the assessed value to \$1,000. The motion carried by a vote of 6-0.

16. Roose, Lawrence et ux, #8 Condominium 535. Based on a site visit on 8/16/00, and a detailed inventory provided by the taxpayer, Mr. Blanchette moved, seconded by Ms. Parmakian, to abate the assessed value to \$4,000. The motion carried by a vote of 6-0.

17. Short, Owen, #5C Oceanside CD. Based on a detailed inventory provided by the taxpayer, Ms. Parmakian moved, seconded by Mrs. Berry, to abate the assessed value to \$1,100. The motion carried by a vote of 6-0.

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At 10:15 AM, Ms. Parmakian moved, seconded by Mr. Blanchette, to come out of executive session. The motion carried by a vote of 6-0.

**Classification Hearing:**

Mr. Faris reported that the Board of Selectmen will hold the annual classification hearing on September 25, 2000 at 7:00PM. Mr. Kosko moved, seconded by Mrs. Berry, to make the following recommendations to the Board of Selectmen relating to three classification questions.

1. Tax Rate Split between Commercial & Residential properties: Mr. Blanchette moved, seconded by Mr. Kosko, to recommend that the Board of Selectmen not split the tax rate. The motion carried by a vote of 5-1.
2. Residential Exemption: Mr. Blanchette moved, seconded by Mr. Kosko, to recommend that the Board of Selectmen not adopt a residential exemption. The motion carried by a vote of 5-1.
3. Small Commercial Exemption: Mr. Kosko moved, seconded by Mr. Blanchette, to recommend that the Board of Selectmen not adopt a small commercial exemption. The motion carried by a vote of 6-0.

Ms. Romano asked that Board members receive copies of all information sent to the Board of Selectmen relating to the classification and valuation of property.

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**OTHER/MISCELLANEOUS:**

**Assessing Team and Office News:** There was no assessing team or office news that was not fully covered elsewhere in the minutes.

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**Future Meeting Dates:** There will be a meeting of the Board of Assessors on **September 21, 2000 at 9:00 AM.**

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**ADJOURNMENT:** There being no further business to come before the Board, Mr. Blanchette moved that the meeting be adjourned at 10:21 AM and the meeting was adjourned.

Respectfully submitted:

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Lina Berry, Clerk

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Dana Faris, Principal Assessor