

TOWN OF PROVINCETOWN
DEPARTMENT OF MUNICIPAL FINANCE - ASSESSORS' OFFICE

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Minutes of the
 BOARD OF ASSESSORS MEETING
 Town Hall, Thursday, September 18, 2003

CALL TO ORDER: The meeting was called to order at 9:00 AM by Chairperson Jack Kosko.

MEMBERS PRESENT: Mr. Kosko, Ms. Pam Parmakian, Ms. Leslie Parsons, Ms. Betty Newman,

MEMBERS ABSENT: Mr. Rick Tourgee, Mr. Greg Muse (alternate)

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

MINUTES: There were no minutes to approve at this meeting.

PUBLIC STATEMENTS:

1. Mark Latour, Deputy Director of Community Development, presented the final draft of the application for the Affordable Housing Exemption to Board members for their approval.
2. Ms. Judy Curby of 13 Mermaid Ave. came to inquire about the Board's procedure for processing abatement applications.

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

1. A copy of a letter from Sandra Turner, DPW Deputy Director, to Sharon Lynn & Patricia Greene regarding the blocking of Cesco Ln.
2. A letter from William Meves of 5 Young's Court regarding blocking off the Bradford St. entrance to the court.
3. A memo from Mr. Warner to various departments regarding an address change at 6 Daggett Ln.
4. A memo from Mr. Faris regarding the assessment of new growth for FY'04.
5. A copy of a press release stating that FY'04 preliminary tax bills will be mailed out in late September and due November 3, 2003.
6. A copy of a letter from the Department of Revenue to Keith Bergman, Town Manager, stating that the FY'03 must be completed before the FY'04 tax rate will be approved.
7. A letter from the Department of Revenue to the Board of Assessors and Board of Selectmen approving the FY'03 tax rate, set at \$5.57 for all property classes.
8. An invoice for an abutters list and mailing labels.

NEW BUSINESS

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

- Partially abate 12 bills from 2003 as a result of vehicle sales.
- Fully abate 2 bills from 2003 as a result of bills issued in error.

Ms. Parsons moved, seconded by Ms. Parmakian, to grant these abatements in accordance with staff recommendations. The motion carried by a vote of 4-0.

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

- Fully abate 3 bills, which were issued in error.

Ms. Parsons moved, seconded by Ms. Newman, to grant these abatements in accordance with staff recommendations. The motion carried by a vote of 4-0.

Executive Session: At 9:25 AM, Ms. Parmakian moved, seconded by Ms. Parsons, to go into executive session for the purpose of reviewing exemption and abatement applications. The motion carried by a vote of 4-0. During the executive session, the Board rendered the following decisions:

Exemptions:

Mr. Warner presented the following applications for exemption under M.G.L. Ch. 59 § 5 with the following recommendations:

Clause 17D-Surviving Spouse/Elderly: There were seven applications to consider for this period. All applicants have received this exemption in the past and meet the current requirements. Therefore, Ms. Parmakian moved, seconded by Ms. Parsons, to grant these exemptions. The motion carried by a vote of 4-0.

Clause 22-Veteran: There were 16 applications to consider for this period. All but two applicants have received this exemption in the past, and all applicants meet the current requirements. Therefore, Ms. Parsons moved, seconded by Ms. Parmakian, to grant these exemptions. The motion carried by a vote of 4-0.

Clause 37A-Blind: There were two applications to consider for this period. All applicants have received this exemption in the past, and meet the current requirements. Therefore, Ms. Parmakian moved, seconded by Ms. Newman, to grant these exemptions. The motion carried by a vote of 4-0.

Clause 41A-Tax Deferral: There were five applications to consider for this period. All but one have received this exemption in the past, and all applicants meet the current requirements. Therefore, Ms. Parsons moved, seconded by Ms. Newman, to grant these exemptions. The motion carried by a vote of 4-0.

Clause 41C-Elderly: There were 28 applications to consider for this period. All but three have received this exemption in the past, and all applicants meet the current requirements. Therefore, Ms. Parsons moved, seconded by Ms. Parmakian, to grant these exemptions. The motion carried by a vote of 4-0.

Clause 42-Surviving Spouse of a Police Officer: There was one application to consider for this period. The applicant has received the exemption in the past, and meets the current requirements. Therefore, Ms. Parsons moved, seconded by Ms. Newman, to grant this exemption. The motion carried by a vote of 4-0.

Personal Property Tax Abatements:

1. Roselfeld, Ellen, #12 Delft Haven I CD. Based on an inventory submitted by the taxpayer, Ms. Parmakian moved, seconded by Ms. Newman, to abate the assessed valuation to \$2,200. The motion carried by a vote

- of 4-0.
2. Vesper, James L., #A3 Galeforce Village CD. Based on an inventory submitted by the taxpayer, Ms. Parmakian moved, seconded by Ms. Newman, to abate the assessed valuation to \$6,300. The motion carried by a vote of 4-0.
 3. Grabler, Deborah P., 83 Bradford St. Ext. The taxpayer is a year-round resident. The tax bill was issued in error. Therefore, Ms. Parmakian moved, seconded by Ms. Newman, to abate in full. The motion carried by a vote of 4-0.
 4. Bagnoir Trust, 70A Commercial St. The taxpayer is a year-round resident. The property is used as a single-family dwelling. Therefore, Ms. Parmakian moved, seconded by Ms. Newman, to abate in full. The motion carried by a vote of 4-0.
 5. Ducharme, Brian, #4 Lilac Court North CD. The taxpayer is a year-round resident. The tax bill was issued in error. Therefore, Ms. Parmakian moved, seconded by Ms. Newman, to abate in full. The motion carried by a vote of 4-0.
 6. Benz, Edward, 39 Franklin St. This house was gutted for renovation on the assessment date. Therefore, Ms. Parmakian moved, seconded by Ms. Newman, to abate in full. The motion carried by a vote of 4-0.
 7. Lazenby, John F., #1 Cape Tip CD. The taxpayer was a year-round resident on the assessment date. The tax bill was issued in error. Therefore, Ms. Parmakian moved, seconded by Ms. Newman, to abate in full. The motion carried by a vote of 4-0.
 8. Cardinal, Adam R. et al, #4 Cape Tip CD. The tax bill was issued in error. The taxpayer did not own the property until 1/30/02. Therefore, Ms. Parmakian moved, seconded by Ms. Newman, to abate in full. The motion carried by a vote of 4-0.
 9. Violette, Leo, 85 Bayberry Ave. The taxpayer was a year-round resident on the assessment date. The tax bill was issued in error. Therefore, Ms. Parmakian move, seconded by Ms. Newman, to abate in full. The motion carried by a vote of 4-0.
 10. K W Realty Trust, #L Fisherman's Cove CD. This property did not sell until 9/15/02. Therefore, Ms. Parmakian moved, seconded by Ms. Newman, to deny this application. The motion carried by a vote of 4-0.
 11. Phillips, Bernard S. et ux, #2 105 Commercial St CD. Based on in inventory provided by the taxpayer, Ms. Parmakian moved, seconded by Ms. Newman, to abate the assessed valuation to \$1,400. The motion carried by a vote of 4-0.
 12. Mollineaux, Richard, #2 3 Franklin St CD. Based on an inventory provided by the taxpayer, Ms. Parmakian moved, seconded by Ms. Newman, to abate the assessed valuation to \$9,350. The motion carried by a vote of 4-0.
 13. 4 Montello St Realty Trust, 4 Montello St. This building was being renovated on the assessment date. Therefore, Ms. Parmakian moved, seconded by Ms. Newman, to abate in full. The motion carried by a vote of 4-0.
 14. Baron, Lawrence H., #3 4 Shank Painter Rd CD. Based on an inventory submitted by the taxpayer, Ms. Parmakian moved, seconded by Ms. Newman, to abate the assessed valuation to \$2,500. The motion carried by a vote of 4-0.
 15. Las Olas Realty Trust, 188 Commercial St. The taxpayer submitted an inventory, which indicated that the apartments are rented unfurnished and contain only old appliances. Therefore, Ms. Parmakian moved, seconded by Ms. Newman, to abate the assessed valuation to \$200. The motion carried by a vote of 4-0.
 16. Valentine, Leroy F. et al, 32 Court St. Based on an abatement granted in FY'02 and an inventory submitted by the taxpayer, Ms. Parmakian moved, seconded by Ms. Newman, to abate the assessed valuation to \$350. The motion carried by a vote of 4-0.
 17. Vilenski, Daniel P. et ux, #E Race Point TH CD. Based on an inventory submitted by the taxpayer, Ms. Parmakian moved, seconded by Ms. Newman, to abate the assessed valuation to \$7,370. The motion carried by a vote of 4-0.
 18. Laub, Thomas M., #2 7 Webster Pl CD. Based on an inventory submitted by the taxpayer, Ms. Parmakian moved, seconded by Ms. Newman, to abate the assessed valuation to \$900. The motion carried by a vote of 4-0.
 19. Hayes Gerald C. et al, #C Fish & Yee CD. Based on an inventory submitted by the taxpayer, Ms. Parmakian

- moved, seconded by Ms. Newman, to abate the assessed valuation to \$2,565. The motion carried by a vote of 4-0.
20. McCarthy, Douglas et ux, 366 Commercial St. The taxpayer did not establish domicile until 7/16/02. Therefore, Ms. Parmakian moved, seconded by Ms. Newman, to deny this application. The motion carried by a vote of 4-0.
 21. Marino, Jean, #E Center Garden CD. The taxpayer purchased the property on 5/28/02. The tax bill was issued in error. Therefore, Ms. Parmakian moved, seconded by Ms. Newman, to abate in full. The motion carried by a vote of 4-0.
 22. Tait, Steven K., #1 425 Commercial St CD. Based on an inventory submitted by the taxpayer, Ms. Parmakian moved, seconded by Ms. Newman, to abate the assessed valuation to \$4,900. The motion carried by a vote of 4-0.
 23. Tait, Steven K., #2 425 Commercial St CD. Based on an inventory submitted by the taxpayer, Ms. Parmakian moved, seconded by Ms. Newman, to abate the assessed valuation to \$8,100. The motion carried by a vote of 4-0.
 24. Tait, Steven K., #3 425 Commercial St CD. Based on an inventory submitted by the taxpayer, Ms. Parmakian moved, seconded by Ms. Newman, to abate the assessed valuation to \$9,000. The motion carried by a vote of 4-0.
 25. Tait, Steven K., #4 425 Commercial St CD. Based on an inventory submitted by the taxpayer, Ms. Parmakian moved, seconded by Ms. Newman, to abate the assessed valuation to \$8,100. The motion carried by a vote of 4-0.
 26. Teodosio, Laura, 29 Pearl St. Based on an inventory submitted by the taxpayer, Ms. Parmakian moved, seconded by Ms. Newman, to abate the assessed valuation to \$1,200. The motion carried by a vote of 4-0.
 27. Stanley A. Sylvain Trust et al, #5 Gardens CD. Based on an inventory submitted by the taxpayer, Ms. Parmakian moved, seconded by Ms. Newman, to abate the assessed valuation to \$15,700. The motion carried by a vote of 4-0.
 28. Cohen, Laurie G. et al, #5 Bradford Gardens CD. Based on an inventory submitted by the taxpayer, Ms. Parmakian moved, seconded by Ms. Newman, to abate the assessed valuation to \$8,000. The motion carried by a vote of 4-0.
 29. Cohen, Andrew F., #6 White Pines at 50-52 Harry Kemp Way. Based on an inventory submitted by the taxpayer, Ms. Parmakian moved, seconded by Ms. Newman, to abate the assessed valuation to \$3,000. The motion carried by a vote of 4-0.
 30. Silva, Paul S., #3A Howland Woods III CD. Based on an inventory submitted by the taxpayer, Ms. Parmakian moved, seconded by Ms. Newman, to abate the assessed valuation to \$4,250. The motion carried by a vote of 4-0.
 31. Manning, Patrick, #4C Ice House CD. Based on an inventory submitted by the taxpayer, Ms. Parmakian moved, seconded by Ms. Newman, to abate the assessed valuation to \$5,100. The motion carried by a vote of 4-0.
 32. Wormuth, Francis J., #3 General Store CD. Based on an inventory submitted by the taxpayer, Ms. Parmakian moved, seconded by Ms. Newman, to abate the assessed valuation to \$4,500. The motion carried by a vote of 4-0.
 33. Rubino, Donald et al, #4 Bayside CD. This property was gutted for renovation on the assessment date. Therefore, Ms. Parmakian moved, seconded by Ms. Newman, to abate in full. The motion carried by a vote of 4-0.
 34. Ervin, Laura, #10 Marlboro CD. The taxpayer is a year-round resident. The tax bill was issued in error. Therefore, Ms. Parmakian moved, seconded by Ms. Newman, to abate in full. The motion carried by a vote of 4-0.
 35. Sinaiko Residence Trust, 608 Commercial St. Based on an inventory submitted by the taxpayer, Ms. Parmakian moved, seconded by Ms. Newman, to abate the assessed valuation to \$1,000. The motion carried by a vote of 4-0.
 36. Tendler, Barry et ux, #11 White Dory Bay CD. The taxpayer did not own the property until 5/1/02. This tax bill was issued to them in error. Therefore, Ms. Parmakian moved, seconded by Ms. Newman, to abate in

- full. The motion carried by a vote of 4-0.
37. Schwartz, Ellen J. et al, #B Sandbars I CD. The taxpayer submitted an inventory stating the same value as currently assessed. Therefore, Ms. Parmakian moved, seconded by Ms. Newman, to deny this application. The motion carried by a vote of 4-0.
 38. Lucas, Karen A., #3 Windswept Colony CD. Based on an inventory submitted by the taxpayer, Ms. Parmakian moved, seconded by Ms. Newman, to abate the assessed valuation to \$950. The motion carried by a vote of 4-0.
 39. Shinder, Jason S., #1 Long Point CD. The taxpayer owns only very old appliances. Therefore, Ms. Parmakian moved, seconded by Ms. Newman, to abate the assessed valuation to \$550. The motion carried by a vote of 4-0.
 40. Shinder, Jason S., #2 Long Point CD. The taxpayer is a year-round resident. The bill was issued in error. Therefore, Ms. Parmakian moved, seconded by Ms. Newman, to abate in full. The motion carried by a vote of 4-0.
 41. Lyon, Craig, #4 Long Point CD. The taxpayer is a year-round resident. The tax bill was issued in error. Therefore, Ms. Parmakian moved, seconded by Ms. Newman, to abate in full. The motion carried by a vote of 4-0.
 42. Hitchings, Cheryl A., #3 Last Unicorn CD. Based on an inventory submitted by the taxpayer, Ms. Parmakian moved, seconded by Ms. Newman, to abate the assessed valuation to \$2,500. The motion carried by a vote of 4-0.
 43. Babylon Enterprises, Inc., 335 Commercial St. The business and real estate was sold prior to assessment date. The tax bill was issued in error. Therefore, Ms. Parmakian moved, seconded by Ms. Newman, to abate in full. The motion carried by a vote of 4-0.
 44. Carem Realty Trust, 12 Center St. The property was sold prior to the assessment date. The tax bill was issued in error. Therefore, Ms. Parmakian moved, seconded by Ms. Newman, to abate in full. The motion carried by a vote of 4-0.
 45. Fresh from the Oven, 129 Bradford St. The business and property was sold prior to the assessment date. The tax bill was issued in error. Therefore, Ms. Parmakian moved seconded by Ms. Newman, to abate in full. The motion carried by a vote of 4-0.
 46. Marr, Doug, #M1 Fisherman's Cove CD. The business is incorporated, but not at this location. Therefore, Ms. Parmakian moved, seconded by Ms. Newman, to abate in full. The motion carried by a vote of 4-0.
 47. Morowitz, Burton, #18 Boatslip CD. This property was sold prior to the assessment date. The tax bill was issued in error. Therefore, Ms. Parmakian moved, seconded by Ms. Newman, to abate in full. The motion carried by a vote of 4-0.
 48. Pucci's Harborside Restaurant & Bar Inc, #1 539 Beach CD. The business and real estate was sold prior to the assessment date. The tax bill was issued in error. Therefore, Ms. Parmakian moved, seconded by Ms. Newman, to abate in full. The motion carried by a vote of 4-0.
 49. Riley, Lawrence, #2 444 CD. This business ceased operation prior to the assessment date. The tax bill was issued in error. Therefore, Ms. Parmakian moved, seconded by Ms. Newman, to abate in full. The motion carried by a vote of 4-0.
 50. Six Webster Place Realty Trust, 6 Webster Pl. This business ceased operation prior to the assessment date. The tax bill was issued in error. Therefore, Ms. Parmakian moved, seconded by Ms. Newman, to abate in full. The motion carried by a vote of 4-0.
 51. Thibert, Peter, 349 Commercial St. This business ceased operation prior to the assessment date. The tax bill was issued in error. Therefore, Ms. Parmakian moved, seconded by Ms. Newman, to abate in full. The motion carried by a vote of 4-0.
 52. McNulty, Timothy, #1 Marketplace CD. This property was sold prior to the assessment date. The bill was issued in error. Therefore, Ms. Parmakian moved, seconded by Ms. Newman, to abate in full. The motion carried by a vote of 4-0.
 53. Tanner, Curtis et al, 17 Center St. This property was sold prior to the assessment date. The bill was issued in error. Therefore, Ms. Parmakian moved, seconded by Ms. Newman, to abate in full. The motion carried by a vote of 4-0.

Real Property Tax Abatements:

1. Adams, David et ux, Cape Cod National Seashore. Ms. Parmakian moved, seconded by Ms. Parsons, to abate the assessed valuation to \$94,800. The motion carried by a vote of 4-0.
2. Champlin Nathaniel L. et ux, Cape Cod National Seashore. Ms. Parsons moved, seconded by Ms. Newman, to abate the assessed valuation to \$58,600. The motion carried by a vote of 4-0.
3. Butler, Anita A., 15 Creek Round Hill Rd. This is the last buildable lot in the subdivision. The Board found no basis for granting an abatement. Therefore, Ms. Parsons moved, seconded by Ms. Parmakian, to deny this application. The motion carried by a vote of 4-0.
4. Loren, Linda M. et al, 10 Pilgrim Hgts Rd. Based on an appraisal submitted by the taxpayer and sales of similar properties, Ms. Parsons moved, seconded by Ms. Newman, to abate the assessed valuation to \$594,000. The motion carried by a vote of 4-0.
5. Balla, James et al, 26 Bayberry Ave. The increase in value was due in part to inclusion of finished basement. However, an inspection revealed a lesser grade than previously noted. Therefore, Ms. Parsons moved, seconded by Ms. Parmakian, to abate the assessed valuation to \$579,900. The motion carried by a vote of 4-0.
6. Rosenfeld, Ellen, #12 Delft Haven I CD. The value of this unit increased disproportionately with a neighboring larger unit. Therefore, Ms. Newman moved, seconded by Ms. Parmakian, to abate the assessed valuation to \$404,300. The motion carried by a vote of 4-0.
7. Mathers, Christopher, 3 Creek Round Hill Rd. This house was demolished and rebuilt after the assessment date. The FY'03 valuation erroneously reflected the new structure. Therefore, Ms. Parsons moved, seconded by Ms. Parmakian, to abate the assessed valuation to \$599,700. The motion carried by a vote of 4-0.
8. Dragonfly Realty Trust, 3 Pilgrim Hgts. Rd. Based on an inspection, which revealed a lesser condition than previously noted, Ms. Parmakian moved, seconded by Ms. Parsons, to abate the assessed valuation to \$782,600. The motion carried by a vote of 4-0.
9. C K Nominee Trust, 55 West Vine St. Most of the value of this property is in the land. The parcel contains 1.2 acres with sufficient frontage for three additional lots. Therefore, Ms. Parsons moved, seconded by Ms. Newman, to deny this application. The motion carried by a vote of 4-0.
10. Crawley, James F. et al, 4 West Vine St. A site inspection revealed a lesser grade than previously noted. Therefore, Ms. Newman moved, seconded by Ms. Parsons, to abate the assessed valuation to \$497,400. The motion carried by a vote of 4-0.
11. Farley, Brian et al, 88 Bayberry Ave. Ms. Parmakian recused herself from the discussion of this application. Based on an inspection, which revealed a lesser grade and condition than previously noted, Ms. Parsons moved, seconded by Ms. Newman, to abate the assessed valuation to \$665,800. The motion carried by a vote of 3-0-1.
12. Brown, Paul A. Jr., #1A West Beach Club CD. The value of this property increased only 14% due to market adjustments. The Board could find no basis for granting an abatement. Therefore, Ms. Parsons moved, seconded by Ms. Newman, to deny this application. The motion carried by a vote of 4-0.
13. Hinkle, Marianne, #2 Binwood CD. Based on an inspection, which revealed lesser grade and construction than previously noted, Ms. Parsons moved, seconded by Ms. Parmakian, to abate the assessed valuation to \$261,700. The motion carried by a vote of 4-0.
14. Lacroix, John L., #4 Binwood CD. Based on an inspection, which revealed lesser grade and construction than previously noted, Ms. Parmakian moved, seconded by Ms. Parsons, to abate the assessed valuation to \$275,400. The motion carried by a vote of 4-0.
15. McDermott, James et ux, 23 Bradford St. The taxpayer paid \$481,000 five months after the assessment date. Therefore, Ms. Newman moved, seconded by Ms. Parsons, to abate the assessed valuation to \$481,000. The motion carried by a vote of 4-0.
16. Welch, Terence M., 28 Bradford St. Based on a bank appraisal furnished by the taxpayer, Ms. Parsons moved, seconded by Ms. Newman, to abate the assessed valuation to \$728,000. The motion carried by a vote of 4-0.

17. Sessa, Carl G. et al, #E 136 Commercial St CD. Based on the fact that the property sold in April 2002 for \$282,500, and the taxpayer furnished an appraisal citing a value of \$316,000, Ms. Parsons moved, seconded by Ms. Newman, to abate the assessed valuation to \$316,000. The motion carried by a vote of 4-0.
18. Fair Guide Trust, #1 Conant Montello CD. Ms. Parmakian recused herself from the discussion of this application. The value increased more than the other units based on a kitchen remodel. The Board could find no basis for granting an abatement. Therefore, Ms. Parsons moved, seconded by Ms. Newman, to deny this application. The motion carried by a vote of 3-0-1.

19. Cook, Marguerite, 69 Pleasant St. Based on the fact that the assessed valuation only increased 7% due to market adjustments, the Board could find no basis for granting an abatement. Therefore, Ms. Parsons moved, seconded by Ms. Newman, to deny this application. The motion carried by a vote of 4-0.
20. LaFalce, Theodore et ux, 49A Pleasant St. The value increased due to the construction of a new single-family house on a formerly vacant lot. The Board could find no basis for granting an abatement. Therefore, Ms. Parsons moved, seconded by Ms. Parmakian, to deny this application. The motion carried by a vote of 4-0.
21. Critchley, Jay, 7 Carnes Ln. The value increased due to market adjustment only. The Board could find no basis for granting an abatement. Therefore, Ms. Parsons moved, seconded by Ms. Newman, to deny this application. The motion carried by a vote of 4-0.
22. Fong, John K. et al, 21 Kimberly Ln. The taxpayer paid \$749,000 six months prior to the assessment date. Therefore, Ms. Newman moved, seconded by Ms. Parsons, to deny this application. The motion carried by a vote of 4-0.
23. Taves, Marie, 20 Montello St. The taxpayer furnished a letter from LCCCDC stating that she bound to offer her apartment at affordable rent until 2008. Therefore, Ms. Parmakian moved, seconded by Ms. Parsons, to abate the assessed valuation to \$402,300. The motion carried by a vote of 4-0.
24. Holman, Greta, 67 Capt Berties Way. Due to a clerical error made many years ago, the lot area of this parcel has been overstated by 3,600 sq. ft. Therefore, Ms. Parsons moved, seconded by Ms. Newman, to abate the assessed valuation to \$358,600. The motion carried by a vote of 4-0.
25. Davis, Kaolin, 284A Commercial St. Based on an inspection, which revealed a lesser grade than previously noted, Ms. Newman moved, seconded by Ms. Parsons, to abate the assessed valuation to \$590,900. The motion carried by a vote of 4-0.
26. Duarte, Raymond et ux, 5 Harry Kemp Way. Based on an inspection, which revealed lesser condition than previously noted, and on the fact that the property cannot be sold due to a defect in the title, Ms. Parsons moved, seconded by Ms. Newman, to abate the assessed valuation to \$351,500. The motion carried by a vote of 4-0.
27. Rizk, Raymond et ux, 8 Kiley Court. Based on an inspection, which indicated a lesser condition than previously noted, Ms. Parmakian moved, seconded by Ms. Parsons, to abate the assessed valuation to \$376,000. The motion carried by a vote of 4-0.
28. Bultman, Ellis Johann, 612 Miller Hill Rd. Based on an inspection, which reduced the view and the number of living units, Ms. Parmakian moved, seconded by Ms. Parsons, to abate the assessed valuation to \$1,243,200. The motion carried by a vote of 4-0.
29. Peregon, Michael P., 210A Bradford St. Based on an appraisal furnished by the taxpayer, Ms. Parsons moved, seconded by Ms. Parmakian, to abate the assessed valuation to \$373,000. The motion carried by a vote of 4-0.
30. Peregon, Michael P., 16 Howland St. The taxpayer paid \$335,000 four months prior to the assessment date. In addition, an inspection revealed poorer condition for both buildings. Therefore, Ms. Parsons moved, seconded by Ms. Parmakian, to abate the assessed valuation to \$353,000. The motion carried by a vote of 4-0.
31. Battaglini, Ellen C., 2 Willow Dr. Based on an appraisal furnished by the taxpayer citing a value of \$442,000 as of 3/26/03, Ms. Parsons moved, seconded by Ms. Parmakian, to abate the assessed valuation to \$410,000. The motion carried by a vote of 4-0.
32. Nicolau, David M., 5 Maple Ct. The Taxpayer paid \$425,000 on 8/9/02. Therefore, Ms. Parsons moved, seconded by Ms. Parmakian, to abate the assessed valuation to \$425,000. The motion carried by a vote of 4-0.

33. Harry Kemp Realty Trust, 58 Harry Kemp Way. This property is to contain four affordable housing units. However, on the assessment date, there were only capped foundations. Therefore, Ms. Newman moved, seconded by Ms. Parsons, to abate the assessed valuation to \$260,700. The motion carried by a vote of 4-0.
34. Davis, Albert G., 2 Daggett Ln. Based on an inspection, which revealed poorer condition than previously noted, Ms. Parsons moved, seconded by Ms. Parmakian, to abate the assessed valuation to \$474,000. The motion carried by a vote of 4-0.
35. Block, Malu, 30 Atkins Mayo Rd. Based on an inspection, which revealed poorer condition than previously noted, Ms. Parsons moved, seconded by Ms. Newman, to abate the assessed valuation to \$660,700. The motion carried by a vote of 4-0.
36. Cook, Stephen B. et al, 287 Bradford St. Based on an inspection, which revealed a lesser grade than previously noted and no central heat, Ms. Parsons moved, seconded by Ms. Newman, to abate the assessed valuation to \$325,700. The motion carried by a vote of 4-0.
37. Costin, Dennis M. et al, #2 Conway Corner CD. Based on an inspection, which revealed poorer condition than previously noted, Ms. Parsons moved, seconded by Ms. Parmakian, to abate the assessed valuation to \$555,100. The motion carried by a vote of 4-0.
38. Colley, Sheila A., 14 Bradford Acres Rd. Ms. Parsons recused herself from the discussion of this application. This property is currently under agreement for \$850,000. Therefore, Ms. Parmakian moved, seconded by Ms. Newman, to abate the assessed valuation to \$850,000. The motion carried by a vote of 3-0-1.
39. Meadows, William R., 724 Commercial St. Ms. Parmakian recused herself from the discussion of this application. The taxpayer furnished a bank appraisal citing a value of 984,000 as of 2/10/03. Therefore, Ms. Parsons moved, seconded by Ms. Newman, to abate the assessed valuation to \$885,600. The motion carried by a vote of 3-0-1.
40. King, Paul F. et ux, #2 Mayflower Heights CD. Based on an inspection, which revealed a lesser view than previously noted, Ms. Parsons moved, seconded by Ms. Newman, to abate the assessed valuation to \$243,300. The motion carried by a vote of 4-0.
41. J & S Realty Trust, 8 Commodore Ave. The property was only 25% complete on the assessment date. Therefore, Ms. Parsons moved, seconded by Ms. Parmakian, to abate the assessed valuation to \$283,700. The motion carried by a vote of 4-0.
42. Estate of Virginia E. Donahue, 27 Mayflower Ave. Based on an inspection, which revealed a lesser view than previously noted, Ms. Parsons moved, seconded by Ms. Parmakian, to abate the assessed valuation to \$387,400. The motion carried by a vote of 4-0.
43. B W Realty Corp., #A1 Bradford East CD. Based on a commercial appraisal submitted by the taxpayer, citing a value of \$365,000 for both units, Ms. Parsons moved, seconded by Ms. Parmakian, to abate the assessed valuation to \$288,300. The motion carried by a vote of 4-0.
44. B W Realty Corp., #A2 Bradford East CD. Based on a commercial appraisal submitted by the taxpayer, citing a value of \$365,000 for both units, Ms. Parsons moved, seconded by Ms. Parmakian, to abate the assessed valuation to \$76,700. The motion carried by a vote of 4-0.

At 10:20 AM, Ms. Parmakian moved, seconded by Ms. Parsons, to come out of executive session. The motion carried by a vote of 4-0.

Uncollectible Personal Property Tax:

1. Rood, Laura Logue, #B1, #B2 Sandbars Village CD. Ms. Newman moved, seconded by Ms. Parsons, to abate personal property taxes from FY'97-FY2000 deemed Uncollectible by the Deputy Tax Collector under M. G. L. Ch. 59, § 71. The motion carried by a vote of 4-0.

OTHER/MISCELLANEOUS:

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

Future Meeting Dates: No meeting was scheduled at this time.

ADJOURNMENT: There being no further business to come before the Board, Ms. Parmakian moved that the meeting be adjourned at 10:30 and the meeting was adjourned.

Respectfully submitted:

Pam Parmakian, Clerk

Dana Faris, Principal Assessor

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