

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

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Minutes of the

BOARD OF ASSESSORS MEETING  
Town Hall, Thursday, October 9, 2003

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

**MEMBERS PRESENT:** Mr. Kosko, Ms. Leslie Parsons, Mr. Rick Tourgee, Ms. Betty Newman, Mr. Greg Muse (alternate)

**MEMBERS ABSENT:** Ms. Pam Parmakian

**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:**

Hazel Warner of 269 Bradford St. appeared before the Board to present a case for her pending abatement application. The Board took the information she presented under advisement.

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

1. A letter from Mr. Faris to Atty. Jennifer Vecchi supplying Assessing Department documentation in response to a subpoena relating to the property at 3 Standish Ave.
2. A copy of a letter from John Fitzgerald, Treasurer to Anne MacAdam of 24 Pilgrim Heights Rd. responding to her complaints regarding recently issued tax bills.
3. A letter from Mr. Warner to Ms. Parsons regarding the Notice of Assessor Disqualification received from the Department of Revenue.
4. A letter to Mr. Faris from Atty. Paul Benatti regarding the personal property tax bill for the property located at 7 Gosnold St.
5. A letter from Gerard Perry, Acting Deputy Commissioner of the Department of Revenue requesting timely filing of documents relating to re-certification and tax rate setting.
6. A letter from Mr. Faris to Peter Poulos concerning an FY'03 personal property tax bill for a property he owned at Shank Painter Sails Condominium.
7. A letter to Mr. Warner from Suzanne Smith concerning an FY'03 personal property tax bill for a property she owned at 3 Carver St. Condominium.
8. A letter from Mr. Faris to Karen Katzel of 447 Commercial St. requesting an inspection of her property in conjunction with a pending abatement application.
9. A letter from Mr. Warner to the owners of 572-572A Commercial St and 201 Bradford St. enclosing personal property inventory forms.

**NEW BUSINESS:**

**Executive Session:** At 9:15 AM Mr. Tourgee 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 5-0. During the executive session, the Board rendered the following decisions:

**Real Property Tax Abatements:**

1. Wold, Gary, 75 Franklin St. Based on an inspection, which resulted in changes in grade and condition for this property, Ms. Parsons moved, seconded by Mr. Tourgee, to abate the assessed valuation to \$679,100. The motion carried by a vote of 5-0.
2. Realmuto, Joseph T. Jr., #A 8 Wareham Rd. CD. Based on an inspection, which resulted in changes in grade and condition for this property, Ms. Parsons moved, seconded by Mr. Muse, to abate the assessed valuation to \$369,900. The motion carried by a vote of 5-0.
3. Fernon, Michael, 455 Commercial St. Based on an inspection of this unique waterfront property, which revealed slightly poorer condition than previously noted, Ms. Parsons moved, seconded by Mr. Tourgee, to abate the assessed valuation to \$640,200. The motion carried by a vote of 5-0.
4. Bayard, James A., 3 Cook St. Based on an inspection, which resulted in changes in grade and condition for this property, Ms. Newman moved, seconded by Ms. Parsons, to abate the assessed valuation to \$625,900. The motion carried by a vote of 5-0.
5. Milnor, Daniel B. et al, 14 Bangs St. Based on an inspection, which resulted in changes in grade and condition for this property, Ms. Parsons moved, seconded by Mr. Muse, to abate the assessed valuation to \$695,700. The motion carried by a vote of 5-0.
6. Alberta DeRiggs Nominee Trust et al, 18 Bangs St. This property consists of 7 dwelling units in three buildings. Based on an inspection, which resulted in changes in grade and condition for this property, Ms. Parsons moved, seconded by Mr. Muse, to abate the assessed valuation to \$798,100. The motion carried by a vote of 5-0.
7. Harry Kemp Realty Trust, 54 Harry Kemp Way. This property consisted of only capped foundations on the assessment date. Therefore, Mr. Muse moved, seconded by Mr. Tourgee, to abate the assessed valuation to \$299,900. The motion carried by a vote of 5-0.
8. Harry Kemp Realty Trust, 56 Harry Kemp Way. This property consisted of only capped foundations on the assessment date. Therefore, Ms. Parsons moved, seconded by Ms. Newman, to abate the assessed valuation to \$268,100. The motion carried by a vote of 5-0.
9. Zarchen, Nancy B., 206 Bradford St. Based on an inspection, which resulted in changes in grade and condition for this property, Ms. Parsons moved, seconded by Mr. Muse, to abate the assessed valuation to \$316,800. The motion carried by a vote of 5-0.
10. Howland & Willow Nominee Trust, 10 Willow Dr. Based on an inspection, which resulted in changes in grade, condition and view for this property, Mr. Tourgee moved, seconded by Ms. Newman, to abate the assessed valuation to \$779,200. The motion carried by a vote of 5-0.
11. Saxton Frump, Robert et ux, 3 Maple Ct. Based on an inspection, which resulted in a change in grade for this property, Ms. Parsons moved, seconded by Ms. Newman, to abate the assessed valuation to \$619,600. The motion carried by a vote of 5-0.
12. Elizabeth Nominee Trust, 53 Howland St. A site index was added to this parcel based on the fact that two town storm drains empty into it. This guarantees that it will always remain wet and unbuildable. Therefore, Ms. Newman moved, seconded by Ms. Parsons, to abate the assessed valuation to \$23,300. The motion carried by a vote of 5-0.
13. Maher, Diana, 7 Anthony St. Based on an inspection, which revealed a change in condition for this property, Ms. Parsons moved, seconded by Mr. Muse, to abate the assessed valuation to \$399,600. The motion carried by a vote of 5-0.
14. Smith, Sandra Lee et al, 528 Commercial St. Based on an inspection, which resulted in changes in grade and condition of both buildings, Ms. Parsons moved, seconded by Mr. Tourgee, to abate the assessed valuation to

- \$790,900. The motion carried by a vote of 5-0.
15. Kay, Honey Black, 595 Commercial St. Based on an inspection, which resulted in a slight change in condition, Ms. Newman moved, seconded by Mr. Muse, to abate the assessed valuation to \$1,455,200. The motion carried by a vote of 5-0.
  16. Warner, Hazel P., 269A Bradford St. Mr. Kosko recused himself from the discussion of this application. Based on an inspection, which resulted in changes in grade and condition to this property, Mr. Tourgee moved, seconded by Ms. Parsons, to abate the assessed valuation to \$695,000. The motion carried by a vote of 4-0-1.
  17. McCollum, James K. et ux, 28 Berry Ln. The taxpayer alleges a negative impact of the Mt. Gilboa water tower on the value of his property. Based on a site inspection, which resulted in a change in condition of this property, Mr. Tourgee moved, seconded by Ms. Parsons, to abate the assessed valuation to \$810,100. The motion carried by a vote of 5-0.
  18. Frost, Richard B. et al, 16 Hobson Ave. Based on an inspection, which resulted in changes in grade and condition for this property, Mr. Tourgee moved, seconded by Ms. Parsons, to abate the assessed valuation to \$481,700. The motion carried by a vote of 5-0.
  19. Muller, Klara E., 898 Commercial St. Based on an inspection, which resulted in changes in grade and condition for this property, Ms. Newman moved, seconded by Ms. Parsons, to abate the assessed valuation to \$417,600. The motion carried by a vote of 5-0.
  20. Palmero, Albert, 2 Schueler Blvd. Based on an inspection, which resulted in changes in grade and condition for both buildings on the property, Ms. Parsons moved, seconded by Ms. Newman, to abate the assessed valuation to \$297,700. The motion carried by a vote of 5-0.
  21. Babakhanian, Arthur et ux, 22 Mayflower Ave. Based on an inspection, which resulted in changes in grade and condition for this property, Ms. Parsons moved, seconded by Mr. Muse, to abate the assessed valuation to \$370,500. The motion carried by a vote of 5-0.
  22. Demuro, Dominick et ux, 34 Commodore Ave. The value increased due to an FY'02 abatement inspection, which disclosed additional lot potential. However, due to the proximity of this property to the Marcy Oil tanks, an economic obsolescence factor has been added. Therefore, Ms. Parsons moved, seconded by Mr. Muse, to abate the assessed valuation to \$477,000. The motion carried by a vote of 5-0.
  23. Silva, Charles, 70-74 Shank Painter Rd. Based on the fact that the rear half of this retail space is less desirable than the front half, Ms. Parsons moved, seconded by Mr. Tourgee, to abate the assessed valuation to \$653,800. The motion carried by a vote of 5-0.
  24. Fallas, Michael et al, 284 Commercial St. This unit was mis-classified as office space. Therefore, Ms. Parsons moved, seconded by Mr. Muse, to abate the assessed valuation to \$22,300. The motion carried by a vote of 5-0.
  25. Gov. Wm. Bradford Realty Trust, 334 Commercial St. Mr. Kosko and Ms. Parsons recused themselves from the discussion of this application. This property and 336 Commercial St. have been on the market for a total asking price of \$4.5 million since October 2001. The owner supplied two estimates giving a combined value of \$3.8 million. Based on these estimates, Mr. Muse moved, seconded by Ms. Newman, to abate the assessed valuation to \$850,000. The motion carried by a vote of 3-0-2.
  26. Gov. Wm. Bradford Realty Trust, 336 Commercial St. Ms. Parsons and Mr. Kosko recused themselves from the discussion of this application. This property and 334 Commercial St. have been on the market for a total asking price of \$4.5 million since October 2001. The owner supplied two estimates giving a combined value of \$3.8 million. Based on these estimates, Mr. Muse moved, seconded by Ms. Newman, to abate the assessed valuation to \$2,950,000. The motion carried by a vote of 3-0-2.
  27. Anzalone, Charles M. et al, 158 Bradford St. Mr. Kosko recused himself from the discussion of this application. The two efficiency apartments were mis-classified as cottages. Based on the re-classification of these two units as studio apartments and not as cottages, Ms. Parsons moved, seconded by Mr. Tourgee, to abate the assessed valuation to \$832,700. The motion carried by a vote of 4-0-1.

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

1. Rainbow Partners Realty Trust, #B 136 Commercial St CD. The assessed owner sold the property prior to

the assessment date. The tax bill was issued in error. Therefore, Ms. Parsons moved, seconded by Mr. Tourgee, to abate in full. The motion carried by a vote of 5-0.

2. Culligan, Susan, #G Bradford Heights CD. The taxpayer sold her prior domicile in 2001. This was her domicile on the assessment date. The tax bill was issued in error. Therefore, Mr. Tourgee moved, seconded by Ms. Parsons, to abate in full.
3. G & G Realty Trust, 15 Cottage St. Mr. Kosko recused himself from the discussion of this application. The assessed owner sold the property prior to the assessment date. The tax bill was issued in error. Therefore, Ms. Parsons moved, seconded by Mr. Tourgee, to abate in full. The motion carried by a vote of 4-0-1.
4. Gair, John J. et al, 11 Pearl St. Mr. Kosko recused himself from the discussion of this application. This property was sold prior to the assessment date. The tax bill was issued in error. Therefore, Ms. Parsons moved, seconded by Mr. Tourgee, to abate in full. The motion carried by a vote of 4-0-1.
5. Verizon Advanced Data, Inc, 12 Winslow St. The assets of this entity were returned to Verizon New England prior to the assessment date. This tax bill was issued in error. Therefore, Ms. Parsons moved, seconded by Mr. Muse, to abate in full. The motion carried by a vote of 5-0.

Mr. Faris presented to the Board for their review a list of the remaining pending abatement applications for FY'03. Mr. Tourgee moved, seconded by Ms. Parsons to take no action on any of them at this time. The motion carried by a vote of 5-0.

#### **Preliminary FY'04 Personal Property Tax Abatements:**

1. Nagle, Candace K., #16A Delft Haven I CD. Units 16A and 16B were combined by virtue of an amendment to the master deed. The taxpayer is domiciled here. The tax bill was issued in error. Therefore, Mr. Tourgee moved, seconded by Ms. Parsons, to abate in full. The motion carried by a vote of 5-0.
2. Bagnoir Trust, 70A Commercial St. The taxpayer is a year-round resident who was granted a full abatement in FY'03. This tax bill was issued in error. Therefore, Mr. Tourgee moved, seconded by Ms. Parsons, to abate in full. The motion carried by a vote of 5-0.
3. Rigoff, Glenn A., 62 Creek Rd. The taxpayer is a year-round resident. The tax bill was issued in error. Therefore, Mr. Tourgee moved, seconded by Ms. Parsons to abate in full. The motion carried by a vote of 5-0.
4. Las Olas Realty Trust, 188 Commercial St. The value of personal property was abated to \$200 for FY'03 two days after the FY'04 preliminary commitment was sent. This bill was issued in error. Therefore, Mr. Tourgee moved, seconded by Ms. Parsons, to abate the assessed valuation to \$200. The motion carried by a vote of 5-0.
5. Heseltine, John L., #5 156 Bradford St CD. The taxpayer is a year-round resident. The tax bill was issued in error. Therefore, Mr. Tourgee moved, seconded by Ms. Parsons, to abate in full. The motion carried by a vote of 5-0.

#### **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 two applications to consider for this period. Both applicants have received this exemption in the past and meet the current requirements. Therefore, Ms. Parsons moved, seconded by Mr. Tourgee, to grant these exemptions. The motion carried by a vote of 5-0.

Clause 22-Veterans: There were three applications to consider for this period. All applicants have received this exemption in the past and meet the current requirements. Therefore, Ms. Parsons moved, seconded by Mr. Tourgee, to grant these exemptions. The motion carried by a vote of 5-0.

Clause 41A-Tax Deferral: There is one application to consider for this period. The applicant has received this exemption in the past and meets the current requirements. Therefore Ms. Parsons moved, seconded by Mr.

Tourgee, to grant the exemption. The motion carried by a vote of 5-0.

Clause 41C-Elderly: There was one application to consider for this period. The applicant has received this exemption in the past and meets the current requirements. Therefore, Ms. Parsons moved, seconded by Mr. Tourgee, to grant the exemption. The motion carried by a vote of 5-0.

At 10:10 AM Ms. Parsons moved, seconded by Mr. Tourgee, to come out of executive session. The motion carried by a vote of 5-0.

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

- Partially abate four bills as a result of sales or trades of vehicles.

Ms. Parsons moved, seconded by Mr. Tourgee, to grant these abatements in accordance with staff recommendations. The motion carried by a vote of 5-0.

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

- Fully abate two bill that were issued in error.

Ms. Parsons moved, seconded by Mr. Tourgee, to grant these abatements in accordance with staff recommendations. The motion carried by a vote of 5-0.

**FY'04 Values:** Mr. Faris presented the Board with some preliminary information relating to FY'04 valuations for their review.

#### **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 future meeting date has been set.

**ADJOURNMENT:** There being no further business to come before the Board, Mr. Tourgee moved that the meeting be adjourned at 10:15 and the meeting was adjourned.

Respectfully submitted:

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Pam Parmakian, Clerk

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Dana Faris, Principal Assessor

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