

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

*260 Commercial Street, Provincetown, MA 02657*  
*Telephone (508) 487-7017 Fax (508) 487-9560*

---

Minutes of the  
BOARD OF ASSESSORS MEETING  
Town Hall, Friday, December 5, 2003

- CALL TO ORDER:** The meeting was called to order at 9:05 AM by Chairperson Jack Kosko.
- MEMBERS PRESENT:** Mr. Kosko, Ms. Leslie Parsons, Ms. Pam Parmakian, Mr. Greg Muse
- MEMBERS ABSENT:** Ms. Betty Newman, Mr. Rick Tourgee
- OTHERS PRESENT:** Staff: Mr. Dana Faris, Principal Assessor
- MINUTES:** There were no minutes to approve at this meeting.
- NEW BUSINESS:**

**Third-Quarter Preliminary Tax Bills:**

Mr. Faris presented the board with a copy of Chapter 138 of the Acts of 2003, which was enacted by the legislature on November 26, 2003, together with the related Bulletin issued by DOR. Following a discussion, Mr. Muse moved, seconded by Ms. Parmakian, to submit a joint letter with the Selectmen to DOR requesting permission to issue third-quarter preliminary tax bills for FY 2004. The motion carried by a vote of 4-0. An estimated LA-4 and pro-forma recapitulation sheet will be submitted with the letter.

**Proposed Charter Amendments:**

Mr. Faris presented the Board with copies of a memorandum from the Town Manager setting forth proposed charter amendments that would address the problems posed by the special statutory training requirements imposed on assessors.

**Shifts in the Tax Burden:**

There was a discussion regarding the effects that the slower growth in commercial properties has had on residential taxpayers. In recent years, as residential valuations have continued to grow while business valuations have faltered as a result of the recession, a larger percentage of the tax burden has inadvertently shifted to the residential class. Mr. Faris explained that many commercial properties have actually experienced significant decreases in actual tax bills over the past five years. The Board requested that Mr. Faris prepare an analysis that would indicate what kinds of shifts would be necessary to restore the percentage shares to what they had been in the past.

**OTHER/MISCELLANEOUS:**

**Assessing Team and Office News:** Mr. Faris announced that Laurie deSousa had been hired to fill the administrative assistant vacancy in the office. Ms. DeSousa will begin on December 15.

**Future Meeting Dates:** No future meeting date has been set.

**ADJOURNMENT:** At 9:35 Mr. Muse moved that the meeting be adjourned, and the meeting was adjourned.

Respectfully submitted:

---

Pam Parmakian, Clerk

---

Dana Faris, Principal Assessor