

**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, February 8, 2008  
 Judge Welsh Room

**CALL TO ORDER: Ms. Parsons called the meeting to order at 8:34 a.m.**

**MEMBERS PRESENT:** Ms. Leslie Parsons (Chair)  
 Mr. Paul Gavin  
 Mr. Greg Muse  
 Ms. Patty DeLuca

**MEMBERS ABSENT:** None

**STAFF PRESENT:** Mr. Paul Gavin, Principal Assessor  
 Ms. Alix Heilala, Municipal Finance Director  
 Mr. Richard Faust, Assistant Assessor  
 Ms. Cheryl MacKenzie, Clerk

**PREVIOUS MINUTES:**

Mr. Muse made a motion to accept the BOA Minutes of October 19, 2007, Ms. DeLuca seconded the motion, and the motion carried by a 4-0 vote.

**PUBLIC STATEMENTS:**

Ms. DeLuca recommended that the Board send a sympathy card to our Selectman, Ms. Pamela Parmakian for the loss of her dog and friend Sammi. Our heartfelt sympathy goes to Ms. Parmakian, and a donation will be made in Sammi's name to the Provincetown Dog Park.

**NEW BUSINESS:**

**FY2008 Tax Classification**

The following Tax Classification options were brought before the Board for consideration. The Board's recommendations are as follows:

1. ***Split Tax Rate.*** Adoption of a residential factor (*i.e.*, multiplier) other than 1 will shift a portion of the tax burden from the residential class to the commercial/industrial/personal property ("CIP") class.

§ To Adopt a residential factor other than 1 (Split Tax Rate): 0

§ Not to Adopt a residential factor other than 1:	4
§ Absent:	0

2. ***Residential Exemption.*** Adoption of a residential exemption will shift the tax burden solely within the residential class. Properties that are their **owner's principal residence** (*i.e.*, domicile) would be taxed at less than their full value, depending on the size of the exemption adopted (up to 20%). To make up for the taxes exempted, a separate residential tax rate would be calculated and applied to all residential properties. Residential properties that are not their owner's domicile would be taxed on their full value and would, therefore, be subject to higher taxes than would be the case with a single tax rate.

§ To Adopt a Residential Exemption – 1 to 20%:	0
§ Not to Adopt a Residential Exemption:	4
§ Absent:	0

3. ***Small-Commercial Exemption.*** Adoption of a small-commercial exemption will shift the tax burden solely within the CIP class. Properties that are occupied by small businesses, all of which have 10 or fewer documented employees, and valued at less than \$1,000,000, would be taxed at a lower rate; and the lost revenue would be shifted to the remaining properties in the CIP class in the form of a higher tax rate.

§ To Adopt a Small-Commercial Exemption:	0
§ Not to Adopt a Small-Commercial Exemption:	4
§ Absent:	0

The Board's recommendations will be presented to the Selectmen at the FY08 Tax Classification Hearing on February 11, 2008.

### **FY2008 Interim Valuation Update**

Mr. Gavin provided copies of State reports that were approved by the Department of Revenue Bureau of Local Assessment as follows:

- 1) LA4 – Assessment/Classification Report (Assess Values) FY 2008
- 2) LA13 – Tax Base Levy Growth FY2008
- 3) LA15 – Interim Year Adjustment Report (Sales Ratio) FY2008

### **FY2008 Equalized Valuation Sales Report Submissions**

The Equalized Valuation Sales Reports will be submitted to the Department of Revenue Bureau of Local Assessment by February 29, 2008.

**MISCELLANEOUS:**

- 1) Mr. Gavin advised the Board not to add any comments to the Web site MYPACC. We have been advised that if a "Quorum" of Board Members "Blog" on an issue, it could be construed as a violation of the open meeting law.
- 2) Requested by the Tax Collector, Mr. Barry Stephens, to the Board of Assessors:  
Under the provisions of General Laws, Chapter 59, Section 71, you are hereby notified that the following Taxes or portions thereof as listed herewith cannot be collected by reason of the inability to pay of the persons assessed, as specified against each name as follows:
  - FY1997 – Boat Excise Tax – Write-off in the amount of \$4023.90
  - FY1998 – Boat Excise Tax – Write-off in the amount of \$2674.44
  - FY1999 – Boat Excise Tax – Write-off in the amount of \$1615.33
  - FY2000 – Boat Excise Tax – Write-off in the amount of \$1847.02
  
  - FY1991– Motor Vehicle Excise Tax – Write-off in the amount of \$5419.72
  - FY1992– Motor Vehicle Excise Tax – Write-off in the amount of \$3102.81
  
  - FY2002– Personal Property Excise Tax – Write-off in the amount of \$1600.20
- 3) Scale Application Fees and Abbutters List Fees to be reviewed by Mr. Paul Gavin, Principal Assessor, and Mr. Richard Faust, Assistant Assessor, in order to present recommendations for increases for these services at the next BOA Meeting.

**GENERAL UPDATE FROM PAUL GAVIN, PRINCIPAL ASSESSOR**

None

**ONGOING:**

Board of Assessors has two open positions at this time, one full time, and one alternative. There are no applications at this time.

**NEXT BOA MEETING:**

Next meeting to be determined.

**ADJOURNMENT:**

There being no further business to come before the Board at the time, Mr. Muse motioned to adjourn the meeting, seconded by Ms. DeLuca. The meeting was adjourned at 9:26 a.m.

Respectfully submitted:

*Cheryl A. MacKenzie*

Cheryl A. MacKenzie,  
Assessors' Office Clerk

*Paul M Gavin*

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**Paul M Gavin, Principal Assessor**

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