

**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, Thursday, November 13, 2008  
Town Manager's Conference Room  
16 Jerome Smith Road

**CALL TO ORDER:** Ms. Parsons called the meeting to order at 8:35 a.m.

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

**MEMBERS ABSENT:** None

**STAFF PRESENT:** Mr. Paul Gavin, Principal Assessor  
Mr. Richard Faust, Assistant Assessor  
Ms. Cheryl MacKenzie, Clerk

**PREVIOUS MINUTES:**

Mr. Muse made a motion to accept the BOA Minutes of August 28, 2008, Ms. DeLuca seconded the motion, and the motion carried by a 4-0 vote.

**PUBLIC STATEMENTS:**

None at this time.

**NEW BUSINESS:**

None

**NOVEMBER 17, 2008 SPECIAL TOWN MEETING ARTICLE REVIEW**

The Board reviewed this document with recommendations as follows:

**ARTICLE 16 : 1% REAL ESTATE TRANSFER FEE**

The Board recommended to not recommend this Article at this time. The motion

carried 4-0.

### **FY09 RE-CERTIFICATION PROCESS & UPDATE**

Mr. Gavin provided the following updates:

1. The Department of Revenue (DOR) has been here the last 2 weeks reviewing Residential Class Real Property, and Personal Property, and Commercial & Industrial Real Property. They are currently still reviewing the Commercial, Industrial Properties..
2. The next stage will be to review all valuation data in the Boston office. The estimated time frame for completion is approximately two to three weeks.
3. Once DOR gives their approval to the pre-certified values, public disclosure will follow.
4. The estimated time frame for Certification is Mid December.

### **FY09 TAX CLASSIFICATION DISCUSSION**

The Board reviewed these tax classifications with recommendations as follows:

1. ***Split Tax Rate FY09.*** 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.

§ By a vote of 4 in Favor, 0 Opposed and 0 Absent, the Board of Assessors recommend “**Not to Adopt a residential factor other than 1**”

2. ***Residential Exemption FY09.*** 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.

§ By a vote of 4 in Favor, 0 Opposed and 0 Absent, the Board of Assessors recommend “**Not to Adopt a Residential Exemption**”

3. ***Small-Commercial Exemption FY09.*** 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.

§ By a vote of 4 in Favor, 0 Opposed and 0 Absent, the Board of Assessors recommend “**Not to Adopt a Small-Commercial Exemption**”

### **EXEMPTIONS/ABATMENTS:**

#### **Exemptions**

The Board was presented with a list of Two FY 2008 exemptions to date with the following recommendations:

**41A - Deferrals** - One application was considered for this period. All applicants meet the current requirements. The motion carried 4-0.

**Community Preservation Act** – One application was considered for this period. All applicants meet the current requirements. The motion carried 4-0.

### **MISCELLANEOUS:**

Online BOA signatures of documents. Ms. Patty DeLuca has been able to sign on to system, but has not yet officially signed any documents, as there is a limit of three signatures. All other board members have been able to sign documents successfully.

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

None

### **NEXT BOA MEETING:**

The next BOA meeting is scheduled as follows:

TBD

### **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 9:35 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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