

TOWN OF PROVINCETOWN

DEPARTMENT OF MUNICIPAL FINANCE - ASSESSORS' OFFICE

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Minutes of the

BOARD OF ASSESSORS MEETING

Town Hall, March 18, 1999

CALL TO ORDER: The meeting was called to order at 9:00 AM by
Chairperson, Alberta Romano.

MEMBERS PRESENT: Ms. Romano,
Mrs. Lina Berry, Mr. Jack Kosko , Mr.
Rick Blanchette

MEMBERS ABSENT: Mr. Louis Cervantes

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

MINUTES:

Mr. Kosko moved, seconded by Mr. Blanchette to approve the minutes of the January 28, 1999 meeting as written. The motion carried by a vote of 4-0.

PUBLIC STATEMENTS: By unanimous consent, the Board tabled public statements until 10:00 AM.

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

1. A letter from Mr. Faris to Ms. Jane Dyson, #5 Courtyard CD, regarding her request for an extension of her abatement application.
2. A memo from Mr. Richard Faust, Assistant Assessor, to E. Winn Davis, Assistant Town Manager, regarding the existence of an additional dwelling unit at 621 Commercial St.
3. A memo from Mr. Richard Prowell, Secretary to the Board of Selectmen, outlining the schedule for the April 5, 1999 Annual and Special Town Meetings.
4. A letter from Mr. Faris to Mr. Gerry Reymore of the James W Sewall Co. confirming the Town of Provincetown's intention to contract with same for production of aerial photography of the Town.
5. A letter from Mr. Faris to Ms. Lorraine Reilly of the Department of Revenue, enclosing a list of the top five taxpayers in town.
6. A letter from Attorney Christopher J. Snow to Mr. Faris regarding an article which appeared in the January 21, 1999 edition of the *Advocate* newspaper.
7. A memo from Mr. Faris to Mr. Keith Bergman, Town Manager, responding to his request for the Board's comments regarding the Pro Rata Assessment Statute.
8. A letter from Ms. Mary Hartgering, Permit Coordinator for the United States Department of the Interior, to Mr. Faris notifying him of the issuance of a Special Use Permit for one of the dune shacks.
9. A memo from Mr. Faris to Mr. Kenneth Learned, Director of Municipal Finance, regarding the value of property in the Central Business District.
10. A memo from Mr. Faris to the Board of Assessors regarding the assessment of personal property taxes to airlines in Provincetown.
11. An invoice from Mr. Faris to Mr. Kent Edwards accompanying a data request.
12. A copy of the Board of Assessors' submission for the Annual Town Report.

OLD BUSINESS:

Appellate Tax Board Cases Update: Mr. Faris reported on the following Appellate Tax Board cases:

1. Great Atlantic & Pacific Tea Co. cases postponed. No date currently set.
2. Ciluzzi vs. Town of Provincetown- A decision rendered on 2/16/99 found in favor of the Board of Assessors, Town of Provincetown
3. Hoffman, Susan A. #2 Town Center Condominium, 166 Bradford St. A case was filed relative to this property on 2/24/99.

Clause 58, Section 8 Abatements: Mr. Faris presented the following cases to the Board:

1. Vassques, Marguerite Life Estate, 6 Washington Ave. Mr. Blanchette moved, seconded by Mr. Kosko, to petition the Department of Revenue for authority to grant an elderly exemption for this taxpayer which was denied in error. The motion carried by a vote of 4-0.
2. Uncollectible motor vehicle excise tax bills. Mrs. Berry moved, seconded by Mr. Blanchette, to

petition the Department of Revenue for authority to abate four motor vehicle excise tax bills returned to the town by the Deputy Tax Collector marked as uncollectible. The motion carried by a vote of 4-0.

3. Green, James H., dba Picture Yourself, 237 Commercial St. Based on authority granted by the Department of Revenue, Mr. Kosko moved, seconded by Mrs. Berry, to abate in full. The motion carried by a vote of 4-0.

NEW BUSINESS

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

- Partially abate 19 bills from 1998/1999 due to sales or trades of vehicles.
- Fully abate 19 bills from 1998/1999 due to bills issued in error or recommitments to other towns

Mrs. Berry moved, seconded by Mr. Kosko, to accept Mr. Warner's recommendations. The motion carried by a vote of 4-0.

Boat Excise Tax Abatements: There were no applications to consider for this period.

Exemptions: Mr. Warner presented the following applications for statutory exemption with recommendations:

- Clause 17D-Surviving Spouse/Elderly: Two applications were received. Each was for a first-time applicant. Both meet the qualification guidelines for this exemption. Mrs. Berry moved, seconded by Mr. Kosko, to grant this exemption. The motion carried by a vote of 4-0.
- Clause 22-Veteran: One application was received. This exemption has been granted in previous years. The applicant currently meets the qualification guidelines for this exemption. Mr. Blanchette moved, seconded by Mrs. Berry, to grant this exemption. The motion carried by a vote of 4-0.
- Clause 41C-Elderly: Six applications were received. Five have been granted in the past. One is for a first-time applicant. All six applicants currently meet the qualifications for this exemption. Mr. Kosko moved, seconded by Mr. Blanchette, to grant these exemptions. The motion carried by a vote of 4-0.

Ms. Romano adjourned the meeting for a short break at 9:50 AM. The meeting resumed at 9:55 AM. Mr. Blanchette moved, seconded by Mrs. Berry to open the public statements portion of the meeting at that time. The motion carried by a vote of 4-0.

PUBLIC STATEMENTS:

1. Mr. & Mrs. Charles W. Silva appeared before the Board to present information relative to two pending real property abatement applications:

56 Shank Painter Rd.

74 Shank Painter Rd.
2. Mr. Edward Malone appeared before the Board to present information relative to an FY'99 real property abatement application for his property located at 27A Conwell St.

Personal Property Abatement Applications:

1. Estate of Stephen J. Perry, 26 Winslow St. Based on a site visit on 2/10/99, which confirmed that the tenant owns all personal property except a very old stove, Mrs. Berry moved, seconded by Mr. Blanchette, to abate the assessed value to \$100. The motion carried by a vote of 4-0.

Real Property Abatement Applications:

1. OMB Realty Trust, 131 Commercial St. Based on income and expense information provided by the taxpayer, Mrs. Berry moved, seconded by Mr. Kosko, to abate the assessed value to \$391,400. The motion carried by a vote of 4-0.
2. Seagull Realty Trust, 56 Shank Painter Rd. Based on information provided by the taxpayer, Mr. Kosko moved, seconded by Mr. Blanchette, to abate the assessed value to \$2,940,000. The motion carried by a vote of 4-0.
3. Silva, Charles W., 74 Shank Painter Rd. Based on information provided by the taxpayer, Mr. Kosko moved to abate the assessed value to \$350,000. The motion failed for want of a second. Upon further examination of income and expense data provided by the taxpayer which would have yielded a value higher than the current assessment, Mrs. Berry moved, seconded by Mr. Kosko, to deny this application. The motion carried by a vote of 4-0.
4. Eastwood Property Investors LTD Partnership, #21 Harbor Hill at Provincetown CD. A site visit on 2/10/99 disclosed a lesser view than previously noted. Mr. Kosko moved, seconded by Mr. Blanchette, to abate the assessed value to \$177,100. The motion carried by a vote of 4-0.
5. Eastwood Property Investors LTD Partnership, #22 Harbor Hill at Provincetown CD. A site visit on 2/10/99 disclosed a lesser view than previously noted. Mr. Blanchette moved, seconded by Mr. Kosko, to abate the assessed value to \$342,900. The motion carried by a vote of 4-0.
6. Eastwood Property Investors LTD Partnership, #23 Harbor Hill at Provincetown CD. A site visit on 2/10/99 revealed no grounds for abatement. Mrs. Berry moved, seconded by Mr. Kosko, to deny this application. The motion carried by a vote of 4-0.
7. Eastwood Property Investors LTD Partnership, #24 Harbor Hill at Provincetown CD. A site visit on 2/10/99 disclosed a better view than previously noted. The application of this change would cause the value to increase above the current assessment. Therefore, Mr. Kosko moved, seconded by Mr. Blanchette, to deny this application. The motion carried by a vote of 4-0.
8. Eastwood Property Investors LTD Partnership, #25 Harbor Hill at Provincetown CD. A site visit on 2/10/99 disclosed a lesser view than previously noted. Mr. Blanchette moved, seconded by Mr. Kosko, to abate the assessed value to \$189,400. The motion carried by a vote of 4-0.
9. Eastwood Property Investors LTD Partnership, #26 Harbor Hill at Provincetown CD. A site visit on 2/10/99 disclosed a better view than previously noted. The application of this change would cause the value to increase above the current assessment. Therefore, Mrs. Berry moved, seconded by Mr. Kosko, to deny this application. The motion carried by a vote of 4-0.

10. Eastwood Property Investors LTD Partnership, #6 Harbor Hill at Provincetown CD. A site visit on 2/10/99 disclosed a lesser view but better interior conditions than previously noted. The application of these changes would increase the value above the current assessment. Therefore, Mr. Blanchette moved, seconded by Mr. Kosko, to deny this application. The motion carried by a vote of 4-0.
11. Eastwood Property Investors LTD Partnership, #7 Harbor Hill at Provincetown CD. A site visit on 2/10/99 disclosed lesser interior conditions than previously noted. Mr. Kosko moved, seconded by Mr. Blanchette, to abate the assessed value to \$182,700. The motion carried by a vote of 4-0.
12. Eastwood Property Investors LTD Partnership, #8 Harbor Hill at Provincetown CD. A site visit on 2/10/99 disclosed a lesser view than previously noted. Mr. Blanchette moved, seconded by Mrs. Berry, to abate the assessed value to \$185,600. The motion carried by a vote of 4-0.
13. Eastwood Property Investors LTD Partnership, #9 Harbor Hill at Provincetown CD. A site visit on 2/10/99 disclosed poorer interior conditions than previously noted. Mrs. Berry moved, seconded by Mr. Kosko, to abate the assessed value to \$184,000. The motion carried by a vote of 4-0.
14. Eastwood Property Investors LTD Partnership, #10 Harbor Hill at Provincetown CD. A site visit on 2/10/99 disclosed poorer interior conditions and a lesser view than previously noted. Mr. Kosko moved, seconded by Mrs. Berry, to abate the assessed value to \$184,700. The motion carried by a vote of 4-0.
15. Eastwood Property Investors LTD Partnership, #11 Harbor Hill at Provincetown CD. A site visit on 2/10/99 disclosed a better view, larger decks, yet poorer interior conditions than previously noted. The application of these changes would increase the value above the current assessment. Therefore, Mr. Blanchette moved, seconded by Mr. Kosko, to deny this application. The motion carried by a vote of 4-0.
16. Eastwood Property Investors LTD Partnership, #12 Harbor Hill at Provincetown CD. A site visit on 2/10/99 disclosed a lesser view than previously noted. Mrs. Berry moved, seconded by Mr. Blanchette, to abate the assessed value to \$281,200. The motion carried by a vote of 4-0.
17. Eastwood Property Investors LTD Partnership, #13 Harbor Hill at Provincetown CD. A site visit on 2/10/99 revealed no grounds for abatement. Therefore, Mr. Kosko moved, seconded by Mrs. Berry, to deny this application. The motion carried by a vote of 4-0.
18. Eastwood Property Investors LTD Partnership, #14 Harbor Hill at Provincetown CD. A site visit on 2/10/99 disclosed a lesser view than previously noted. Mr. Blanchette moved, seconded by Mrs. Berry to abate the assessed value to \$280,700. The motion carried by a vote of 4-0.
19. Eastwood Property Investors LTD Partnership, #15 Harbor Hill at Provincetown CD. A site visit on 2/10/99 disclosed a lesser view than previously noted. Mrs. Berry moved, seconded by Mr. Kosko, to abate the assessed value to \$189,600. The motion carried by a vote of 4-0.
20. Eastwood Property Investors LTD Partnership, #16 Harbor Hill at Provincetown CD. A site visit on 2/10/99 disclosed a lesser view than previously noted. Mr. Kosko moved, seconded by Mrs. Berry, to abate the assessed value to \$278,700. The motion carried by a vote of 4-0.
21. Eastwood Property Investors LTD Partnership, #17 Harbor Hill at Provincetown CD. A site visit on 2/10/99 disclosed a lesser view than previously noted. Mr. Blanchette moved, seconded by Mrs. Berry, to abate the assessed value to \$191,900. The motion carried by a vote of 4-0.
22. Eastwood Property Investors LTD Partnership, #18 Harbor Hill at Provincetown CD. A site visit on 2/10/99 revealed no grounds for abatement. Therefore, Mrs. Berry moved, seconded by Mr. Blanchette, to deny this application. The motion carried by a vote of 4-0.
23. Eastwood Property Investors LTD Partnership, #19 Harbor Hill at Provincetown CD. A site visit on 2/10/99 disclosed a lesser view than previously noted. Mr. Blanchette moved, seconded by Mrs. Berry, to abate the assessed value to \$191,800. The motion carried by a vote of 4-0.
24. Eastwood Property Investors LTD Partnership, #20 Harbor Hill at Provincetown CD. A site visit on 2/10/99 revealed no grounds for abatement. Therefore, Mr. Blanchette moved, seconded by Mrs. Berry, to deny this application. The motion carried by a vote of 4-0.
25. Smaling Realty Inc., #3-1 Harbor Hill CD. A site visit on 2/10/99 disclosed poorer interior conditions than previously noted. Mrs. Berry moved, seconded by Mr. Kosko, to abate the assessed value to \$175,800. The motion carried by a vote of 4-0.
26. Smaling Realty Inc., #3-2 Harbor Hill CD. A site visit on 2/10/99 disclosed poorer interior

conditions and a different bathroom count than previously noted. Mr. Kosko moved, seconded by Mrs. Berry, to abate the assessed value to \$223,000. The motion carried by a vote of 4-0.

27. Smaling Realty Inc., #3-3 Harbor Hill CD. A site visit on 2/10/99 disclosed poorer interior conditions than previously noted. Mr. Blanchette moved, seconded by Mr. Kosko, to abate the assessed value to \$175,800. The motion carried by a vote of 4-0.
28. Smaling Realty Inc., #3-4 Harbor Hill CD. A site visit on 2/10/99 disclosed a better view than previously noted. The application of this change would cause the value to increase above the current assessment. Therefore, Mrs. Berry moved, seconded by Mr. Kosko, to deny this application. The motion carried by a vote of 4-0.
29. Eastwood Property Investors LTD Partnership, #2 Harbor Hill at Provincetown CD. A site visit on 2/10/99 revealed no grounds for abatement. Therefore, Mrs. Berry moved, seconded by Mr. Blanchette, to deny this application. The motion carried by a vote of 4-0.
30. Eastwood Property Investors LTD Partnership, #4 Harbor Hill at Provincetown CD. A site visit on 2/10/99 disclosed a lesser view than previously noted. Mr. Kosko moved, seconded by Mr. Blanchette, to abate the assessed value to \$261,100. The motion carried by a vote of 4-0.
31. Eastwood Property Investors LTD Partnership, #5 Harbor Hill at Provincetown CD. A site visit on 2/10/99 disclosed a lesser view than previously noted. Mr. Blanchette moved, seconded by Mr. Kosko, to abate the assessed value to \$260,200. The motion carried by a vote of 4-0.

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OTHER/MISCELLANEOUS:

Overlay Surplus: Mr. Blanchette moved, seconded by Mrs. Berry, to release the sum of \$10,000 from the FY'97 overlay account. The motion carried by a vote of 4-0. The Board declined, at the present time, to release any funds from the FY'99 overlay.

Barnstable County Assessors' Association Motion: Mr. Kosko moved, seconded by Mr. Blanchette, to support the Association's motion to sponsor legislation to eliminate personal property tax for second homes. The motion carried by a vote of 4-0.

Fund to Aid Elderly and Disabled: Mrs. Berry moved, seconded by Mr. Kosko, to support an article on the 1999 Annual Town Meeting warrant to create a fund to aid the elderly and disabled in Provincetown. The motion carried by a vote of 4-0.

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

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Future Meeting Dates: There will be a meeting of the Board of Assessors on **Thursday, April 22, 1999 at 9:00 AM**

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ADJOURNMENT: There being no further business to come before the Board, Mr. Blanchette moved that the meeting be adjourned at 10:55 and the meeting was adjourned.

