

TOWN OF PROVINCETOWN
DEPARTMENT OF MUNICIPAL FINANCE - ASSESSORS' OFFICE

Minutes of the
BOARD OF ASSESSORS MEETING
Town Hall, July 27, 2000

The following minutes are available on-line as a service and are not the official record due to changes in formatting for the Internet. The minutes may have attachments that are not included here in this format. The official, complete paper copy can be viewed during regular office hours, Monday - Friday: 8 a.m. to 5 p.m. in the Office of the Town Clerk, 260 Commercial St. Provincetown, MA 02657.

CALL TO ORDER: The meeting was called to order at 9:10 AM by
Chairperson, Alberta Romano.

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

MEMBERS ABSENT: Ms. Pam Parmakian (excused), Ms. Leslie Parsons
(unexcused)

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

MINUTES:

Mrs. Berry moved, seconded by Mr. Blanchette, to approve the minutes of the June 22, 2000 meeting as written. The motion carried by a vote of 4-0.

PUBLIC STATEMENTS:

1. Mr. Ray Boylon appeared before the Board to discuss the abatement application for his property at 8 Webster Place.
2. Mr. Paul Trainor appeared before the Board to discuss the abatement application for his property at 188 Commercial Street.

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

1. A memo from Mark Latour, Assistant Town Manager, regarding reallocation of parking spaces in the Ryder St. lot and behind Town Hall.
2. A memo from Mr. Latour to Mr. Faris making inquiry about assessment policy. A copy of Mr. Faris' reply is attached.
3. A memo from Mr. Latour to the Affordable Housing Goal Team making inquiry about ways to help the Town cope with its affordable housing situation.
4. A memo from Keith Bergman, Town Manager, outlining a motion approved by the Board of Selectmen allowing full-time Town Hall employees to purchase resident parking stickers.
5. A memo from Mr. Faris to the Board of Assessors regarding the availability of public records on the Internet
6. A letter from the Department of Revenue approving the Fiscal Year 2000 Tax Rate.
7. A memo from Mr. Faris to Mr. Bergman outlining reasons for lateness in mailing of FY 2000 tax bills.
8. A letter from Mr. Faris to Ms. Mary Lou Monks of 16 Conwell St. enclosing exemption and tax deferral information.
9. A letter from Mr. Faris to Ms. Priscilla Joseph of 16 West Vine St. enclosing exemption and tax

deferral information.

10. A letter from Mr. Faris to Atty. Mark Witkin returning an abatement application for 32 Conwell St that was improperly filed.
11. A memo from Mr. Bergman regarding procedures for setting municipal fees.
12. A memo from Mr. Faris to Mr. Bergman clarifying several assessing department policies.
13. A copy of a letter from Mr. Bergman to Sheila Lamontagne of 111 Commercial St. responding to issues she raised concerning public information and public access to information.
14. A letter from the Cape Cod Chamber of Commerce expressing appreciation for the contribution of assessing department data to a project on which they are working.

OLD BUSINESS:

Executive Session: At 9:59 AM, Mr. Kosko moved, seconded by Mr. Blanchette, to go into executive session. The motion carried by a vote of 4-0.

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

1. Seagull Realty Trust, 56 Shank Painter Rd. Mr. Kosko moved, seconded by Mrs. Berry, not to consider the settlement offer in the amount of \$ for the pending FY 97, 98, and 99 cases. The motion carried by a vote of 4-0.

Chapter 58, Section 8 Abatements: Mr. Faris presented to the Board the following abatement applications for which the Department of Revenue had granted authority to abate under Ch. 58 § 8:

1. Coxe, Gary M. et al, #3 15 Court St. CD. Mrs. Berry moved, seconded by Mr. Blanchette, to abate an FY99 personal property tax bill in the amount of \$47.52 which was issued in error. The motion carried by a vote of 4-0.
2. Dollface Enterprises, Inc, 359 Commercial St. Mr. Kosko moved, seconded by Mr. Blanchette, to abate an FY98 personal property tax bill in the amount of \$115.80 which was issued in error. The motion carried by a vote of 4-0.
3. Griffey, Edward P. et al, #4 Delft Haven II CD. Mr. Blanchette moved, seconded by Mr. Kosko, to abate personal property tax bills from FY90, 91, 92, 93 and 94 in the amount of \$427.82 which were issued in error. The motion carried by a vote of 4-0.
4. Pace, Marie C. et al, #1A Howland Woods I CD. Mrs. Berry moved, seconded by Mr. Kosko, to abate an FY98 personal property tax bill in the amount of \$83.38 which was issued in error. The motion carried by a vote of 4-0.
5. Robichaud, Paul R., #26 Beach Point Club CD. Mr. Blanchette moved, seconded by Mrs. Berry, to abate an FY86 personal property tax bill in the amount of \$10.72 which was issued in error. The motion carried by a vote of 4-0.
6. Rodrigues, Carlos M. et al, #1 Seashore Park TH II CD. Mr. Kosko moved, seconded by Mr. Blanchette, to abate an FY90 personal property tax bill in the amount of \$69.65 which was issued in error. The motion carried by a vote of 4-0.
7. Shoestring Ltd. Partnership, #5B Ice House CD. Mrs. Berry moved, seconded by Mr. Kosko, to abate an FY97 personal property tax bill in the amount of \$9.12 which was issued in error. The motion carried by a vote of 4-0.
8. Warner, John C., #C1 Seashore Park CD. Mr. Kosko moved, seconded by Mrs. Berry, to abate personal property tax bills from FY89 and 90 in the amount of \$119.39 which were issued in error. The motion carried by a vote of 4-0.
9. Wood Robert D., #2 Nelson Ave TH CD. Mr. Blanchette moved, seconded by Mr. Kosko, to abate personal property tax bills from FY97, 98 and 99 in the amount of \$149.98 which were issued in error. The motion carried by a vote of 4-0.

NEW BUSINESS

Real Property Tax Abatements:

1. 188 Commercial St Realty Trust of 1966, 188 Commercial St. Based on information provided by

the taxpayer, Mr. Kosko moved, seconded by Mr. Blanchette, to abate the assessed value to \$665,000. The motion carried by a vote of 4-0.

2. Estate of Eva Stuart, 244 Commercial St. After consideration of income and expense information provided by the taxpayer's son, Mr. Kosko moved, seconded by Mr. Blanchette, to abate the assessed value to \$585,000. The motion carried by a vote of 4-0.
3. Six Webster Place Realty Trust, 8 Webster Pl. Based on a site inspection on 7/14/00, which revealed that the property is being used as overflow accommodations for the guest house at 6 Webster Place, and after reclassification as a mixed-use property, Mr. Blanchette moved, seconded by Mr. Kosko, to \$299,700. The motion carried by a vote of 4-0.
4. Cabral, Robert E. et ux, 25 Pilgrim Heights Rd. Based on a site inspection on 7/25/00, which indicated slight changes in grade, construction and view, Mr. Blanchette moved, seconded by Mr. Kosko, to abate the assessed value to \$686,900. The motion carried by a vote of 4-0.
5. Shankpainter Associates, 1 Sanctuary Rd. This property was purchased by the Town of Provincetown. All taxes were accounted for at the closing. Mr. Kosko moved, seconded by Mrs. Berry to abate in full. The motion carried by a vote of 4-0.
6. Crowe, Christina S. et al, #5 Union Wharf CD. Based on a site inspection on 7/14/00, which indicated a change in construction grade, Mrs. Berry moved, seconded by Mr. Blanchette, to abate the assessed value to \$159,200. The motion carried by a vote of 4-0.
7. Crowe, Christina S., #6 Union Wharf CD. Based on a site inspection on 7/14/00, which indicated a change in construction grade, Mr. Kosko moved, seconded by Mrs. Berry, to abate the assessed value to \$190,500. The motion carried by a vote of 4-0.
8. Edwards, Kent K., 89 Commercial St. Taxpayer paid \$890,000 in March 1999. Mr. Kosko moved, seconded by Mrs. Berry, to abate the assessed value to \$890,000. The motion carried by a vote of 4-0.
9. Lewis, Janet M, #G2 Willows CD. The value of this unit increased due to the inclusion of a previously unassessed roof deck. A site inspection on 7/11/00 confirmed that all other records were correct. Mr. Kosko moved, seconded by Mrs. Berry, to deny this application. The motion carried by a vote of 4-0.
10. Hurwitz Neal J et ux, 3 Nickerson St. Based on a site inspection on 7/11/00, which revealed poorer condition than previously noted, Mr. Blanchette moved, seconded by Mrs. Berry, to abate the assessed value to \$324,900. The motion carried by a vote of 4-0.
11. Haesaert, Susan P, #21 Cape Tip CD. Based on a site inspection on 7/19/00, which indicated a change in view factor, Mr. Kosko moved, seconded by Mrs. Berry, to abate the assessed value to \$286,900. The motion carried by a vote of 4-0.
12. Chester I Solomon Real Estate Nominee Trust, 23 Blueberry Ave. Based on a site inspection on 7/19/00, which indicated changes in view, grade and condition, Mr. Kosko moved, seconded by Mr. Blanchette, to abate the assessed value to \$531,000. The motion carried by a vote of 4-0.
13. Shander, Carole M, 15 Blueberry Ave. The property has a 5,000 square foot road to the adjacent condominiums running through it. A site index for this paved road was added to the records. Mr. Kosko moved, seconded by Mrs. Berry, to abate the assessed value to \$456,000. The motion carried by a vote of 4-0.
14. Toelle, Neil, 110 Commercial St. The assessment increased based on a misconception that extensive interior renovation had been done in conjunction with the extensive exterior renovation. A site inspection on 6/2/00 revealed that the interior had not been remodeled. Mr. Kosko moved, seconded by Mrs. Berry, to abate the assessed value to \$360,900. The motion carried by a vote of 4-0.
15. Oliver, Annie V, 7 Bradford St. Based on a site inspection on 7/11/00, which indicated poorer grade and construction on the main house than previously noted and downgrading the cottage to uninhabitable, Mrs. Berry moved, seconded by Mr. Blanchette, to abate the assessed value to \$251,400. The motion carried by a vote of 4-0.
16. DiCaprio, Michael J, 16 Franklin St. The taxpayer purchased the property from the Town based on an agreed-upon price from a 1996 Special Town Meeting although the deed was not drawn up until August 1998. The current assessment increased slightly based solely on market adjustment. Mr. Blanchette moved, seconded by Mr. Kosko, to deny this application. The motion carried by a vote of 4-0.

17. Cook, John F Jr, 69 Pleasant St. Based on an inspection, which indicated a slight reduction in grade might be warranted, Mr. Blanchette moved, seconded by Mr. Kosko to abate the assessed value to \$154,000. The motion carried by a vote of 4-0.
18. Thomas, Olivia M, 28 Court St. Based on a site visit on 7/25/00, which indicated that condition was poorer than previously noted, Mr. Kosko moved, seconded by Mr. Blanchette, to abate the assessed value to \$194,600. The motion carried by a vote of 4-0.
19. DeCosta, Lawrence, 5 Ships Way Rd. Based on a site inspection on 7/26/00, which indicated a slight change to grade, Mr. Kosko moved, seconded by Mrs. Berry, to abate the assessed value to \$397,600. The motion carried by a vote of 4-0.
20. Shankpainter Associates, 4 Sanctuary Rd. Property was purchased by the Town of Provincetown. All taxes were accounted for at the time of closing. Mrs. Berry moved, seconded by Mr. Blanchette, to abate the assessed value in full. The motion carried by a vote of 4-0.
21. Shankpainter Associates, 179 Route 6. Property was purchased by the Town of Provincetown. All taxes were accounted for at the time of closing. Mrs. Berry moved, seconded by Mr. Blanchette, to abate the assessed value in full. The motion carried by a vote of 4-0.
22. Shankpainter Associates, 3 Sanctuary Rd. Property was purchased by the Town of Provincetown. All taxes were accounted for at the time of closing. Mrs. Berry moved, seconded by Mr. Blanchette, to abate the assessed value in full. The motion carried by a vote of 4-0.
23. Shankpainter Associates, 5 Sanctuary Rd. Property was purchased by the Town of Provincetown. All taxes were accounted for at the time of closing. Mrs. Berry moved, seconded by Mr. Blanchette, to abate the assessed value in full. The motion carried by a vote of 4-0.
24. Shankpainter Associates, 7 Sanctuary Rd. Property was purchased by the Town of Provincetown. All taxes were accounted for at the time of closing. Mrs. Berry moved, seconded by Mr. Blanchette, to abate the assessed value in full. The motion carried by a vote of 4-0.
25. Shankpainter Associates, 8 Sanctuary Rd. Property was purchased by the Town of Provincetown. All taxes were accounted for at the time of closing. Mrs. Berry moved, seconded by Mr. Blanchette, to abate the assessed value in full. The motion carried by a vote of 4-0.
26. Rivard, Kathryn R. Life Estate, 45R Off Cemetery Rd. Assessment increased based on the belief that this property could be subdivided by means of an ANR plan. A review of assessors' maps indicated this was not so. However, a 7/22/00 site visit disclosed a second dwelling unit not previously assessed. Therefore, Mr. Kosko moved, seconded by Mr. Blanchette, to abate the assessed value to \$370,300. The motion carried by a vote of 4-0.
27. Vogel, Herbert I. et al, #GG Race Point TH CD. Based on a site visit on 7/12/00, which confirmed an unfinished basement, Mr. Kosko moved, seconded by Mrs. Berry, to abate the assessed value to \$162,000. The motion carried by a vote of 4-0.
28. Briga, Irene A. et al, #1 Nelson Ave TH CD. The taxpayer believed that her unfinished basement was being taxed as living space. Based on a site inspection on 7/20/00 which indicated that this was not so, Mr. Kosko moved, seconded by Mr. Blanchette, to deny this application. The motion carried by a vote of 4-0.
29. Quitow, Durevol, 129A Bradford St. Based on a site visit which indicated some deferred maintenance and no frontage, Mr. Kosko moved, seconded by Mrs. Berry, to abate the assessed value to \$178,700. The motion carried by a vote of 4-0.
30. Bruce, Robert B. et al, 353C Commercial St. A site inspection on 7/26/00 indicated changes in grade and condition. Mr. Kosko moved, seconded by Mr. Blanchette, to abate the assessed value to \$299,000. The motion carried by a vote of 4-0.
31. JJTS Realty Trust, 2 Tiny's Way. Based on a site inspection on 7/12/00, which indicated a lesser grade and condition than previously noted, yet disclosed previously unassessed finished basement living area, Mr. Kosko moved, seconded by Mr. Blanchette, to abate the assessed value to \$358,500. The motion carried by a vote of 4-0.
32. Rizk, Raymond et ux, 8 Kiley Court. This property was granted a 25% economic obsolescence factor in FY99 for its proximity to Ciro & Sal's restaurant and raised septic system. The Board felt that no additional consideration was warranted. Mr. Kosko moved, seconded by Mrs. Berry, to deny this application. The motion carried by a vote of 4-0.
33. DeMissey, Shari S., 21 Priscilla Alden Rd. The assessment increased due to inclusion of potential

for an extra lot. Based on a site inspection on 7/17/00, which indicated change in grade and reclassification of house as having only a partial attic, Mr. Kosko moved, seconded by Mrs. Berry, to abate the assessed value to \$259,600.

34. John W. Kearney Trust, 3 Aunt Sukey's Way. An economic obsolescence factor for proximity to a rusted corrugated aluminum commercial building, which is situated on an elevation that diminishes second story privacy, was added. Mr. Blanchette moved, seconded by Mr. Kosko, to abate the assessed value to \$258,500. The motion carried by a vote of 4-0.

35. Henrique, Robert A. et ux, #1 42A Nelson Ave TH. Based on a site inspection on 7/20/00, which indicated a change in area for this unit and poorer interior condition than previously noted, Mr. Kosko moved, seconded by Mr. Blanchette, to abate the assessed value to \$152,600. The motion carried by a vote of 4-0.

36. Fidnick, Linda A. et al, #4 Waterview CD. Based on a site inspection on 7/14/00, which indicated changes in grade, exterior and interior condition, Mr. Kosko moved, seconded by Mr. Blanchette, to abate the assessed value to \$162,500. The motion carried by a vote of 4-0.
37. Tenzer, Morton et ux, #1 Sign of the Mermaid CD. Based on a site inspection on 7/12/00, which indicated poorer interior condition than previously noted, Mr. Blanchette moved, seconded by Mr. Kosko, to abate the assessed value to \$192,000. The motion carried by a vote of 4-0.
38. Blanche Manso Revocable Trust, 592 Commercial St. Based on a site inspection on 7/20/00, which indicated that the cottage was an artist studio and not a second dwelling unit, Mrs. Berry moved, seconded by Mr. Kosko, to abate the assessed value to \$324,100. The motion carried by a vote of 4-0.
39. Provincetown Conservation Trust, 8 Duncan Ln. This bill was issued in error. Mr. Kosko moved, seconded by Mrs. Berry, to abate in full. The motion carried by a vote of 4-0.
40. Merrill, Charles, 636 Commercial St. A site inspection on 7/20/00 revealed no grounds for abatement. Mr. Kosko moved, seconded by Mrs. Berry to deny this application. The motion carried by a vote of 4-0.
41. Schwartz, Elizabeth, 676 Commercial St. Based on a site inspection on 7/20/00, which indicated lesser grade and construction than previously noted, and the removal of extra lot potential on the State road, Mr. Kosko moved, seconded by Mr. Blanchette, to abate the assessed value to \$559,100. The motion carried by a vote of 4-0.
42. Mauro, Joseph R. et ux, 15 Somerset Rd. Based on a site inspection on 6/20/00, which indicated lesser construction and view factors than previously noted, Mr. Kosko moved, seconded by Mrs. Berry, to abate the assessed value to \$278,400. The motion carried by a vote of 4-0.
43. Bragger, Jeannette et al, 1 Thistlemore Way. Based on a site inspection on 7/14/00, which indicated changes in grade, condition, and view factors, Mr. Kosko moved, seconded by Mr. Blanchette, to abate the assessed value to \$461,700. The motion carried by a vote of 4-0.
44. Hughes, Donna Lee et al, 765 Commercial St. Based on an appraisal provided by the taxpayer, Mr. Kosko moved, seconded by Mr. Blanchette, to abate the assessed value to \$997,800. The motion carried by a vote of 4-0.
45. Nelson, John Wiley et ux, 7 Garfield St. This property was completely remodeled in 1998 and thoroughly inspected six weeks prior to the assessment date. Mr. Kosko moved, seconded by Mr. Blanchette, to deny this application. The motion carried by a vote of 4-0.
46. Bright, Edward H et al, #4 Long Point CD. The value increased dramatically due to the addition of a second dwelling unit per condominium plans. Efforts to confirm or disprove this situation prior to the issuance of tax bills were rejected by both the owner and a realtor listing the property for sale at \$750,000. A site inspection on 7/11/00 revealed only one dwelling unit. After recosting, Mr. Kosko moved, seconded by Mr. Blanchette, to abate the assessed value to \$464,100. The motion carried by a vote of 4-0.

(Mr. Blanchette left the meeting at 11:00 AM.)

Personal Property Tax Abatements:

1. Baker Realty Trust, 22 Pilgrim Heights Rd. The taxpayer, who sold the property in mid-January 1999, claims that the value of personal property was \$10,000. He did not appeal the prior year's assessment of \$12,500. Property had been removed prior to the sale and there is no way to verify the contents. Therefore, Mr. Kosko moved, seconded by Mrs. Berry, to abate the assessed value to \$12,500. The motion carried by a vote of 3-0.
2. Phillips, Bernard S et ux, 105 Commercial St. Based on a detailed inventory provided by the taxpayer, Mr. Kosko moved, seconded by Mrs. Berry, to abate the assessed value to \$3,800. The motion carried by a vote of 3-0.
3. Pires, Roxanne, 100 Commercial St. The taxpayer occupies this entire two-family house and does not rent the second unit. The bill was issued in error. Mr. Kosko moved, seconded by Mrs. Berry, to abate in full. The motion carried by a vote of 3-0.
4. Macara, Kenneth R et ux, 72 Franklin St. The taxpayer occupies this entire two-family house and does not rent the second unit. The bill was issued in error. Mrs. Berry moved, seconded by Mr. Kosko, to abate in full. The motion carried by a vote of 3-0.
5. Cote, Melville et ux, 23 Watson's Ct. Based on an inventory provided by the taxpayer, Mr. Kosko

moved, seconded by Mrs. Berry, to abate the assessed value to \$1,300. The motion carried by a vote of 3-0.

6. Estate of Stephen J Perry, 26 Winslow St. Taxpayer had received an abatement in FY99 lowering the value of property to \$100. Due to a coding error, the value increased in proportion to the value of the structure. Mrs. Berry moved, seconded by Mr. Kosko, to abate the assessed value to \$100. The motion carried by a vote of 3-0.
7. Wood, Robert D, #2 Nelson Ave TH CD. The taxpayer is a year-round resident domiciled at the property. The tax bill was issued in error. Mr. Kosko moved, seconded by Mrs. Berry, to abate in full. The motion carried by a vote of 3-0.
8. Friendship Realty Trust, #3 Nelson Ave TH CD. Based on an inventory provided by the trust, Mrs. Berry moved, seconded by Mr. Kosko, to abate the assessed value to \$100. The motion carried by a vote of 3-0.
9. Quitow, Durevol, 129A Bradford St. Based on a site visit and an inventory provided by the taxpayer, Mr. Kosko moved, seconded by Mrs. Berry, to abate the assessed value to \$2,500. The motion carried by a vote of 3-0.
10. Sprinkler Eduard et al, 348A Commercial St. Based on a detailed inventory provided by the taxpayer, Mr. Kosko moved, seconded by Mrs. Berry, to abate the assessed value to \$1,500. The motion carried by a vote of 3-0.
11. Sea Change Associates, #15 Bull Ring Wharf CD. Based on an inventory provided by the taxpayer, Mrs. Berry moved, seconded by Mr. Kosko, to abate the assessed value to \$200. The motion carried by a vote of 3-0.
12. Wood Lynn et al, #18 Briarcliff CD. Taxpayer is a year-round resident. The tax bill was issued in error. Mr. Kosko moved, seconded by Mrs. Berry, to abate in full. The motion carried by a vote of 3-0.
13. Russell Robert K. et ux, 19 Off Conwell St. The taxpayer's father lives in the second unit on the property. The tax bill was issued in error. Mrs. Berry moved, seconded by Mr. Kosko, to abate in full. The motion carried by a vote of 3-0.
14. Vesci, Gary, #6 Marlboro CD. Based on an inventory provided by the taxpayer, Mr. Kosko moved, seconded by Mrs. Berry, to abate the assessed value to \$800. The motion carried by a vote of 3-0.
15. Higgins Richard B. et al, 554 Commercial St. The taxpayer is domiciled here but has a small rental cottage with only an old stove and refrigerator. Mr. Kosko moved, seconded by Mrs. Berry, to abate the assessed value to \$400. The motion carried by a vote of 3-0.
16. Elizabeth Nominee Trust, 263 Bradford St. The taxpayer's son lives at this property. The tax bill was issued in error. Mrs. Berry moved, seconded by Mr. Kosko, to abate in full. The motion carried by a vote of 3-0.
17. Lisbon Realty Trust, 230A Bradford St. This property was sold on 1/18/99. All personal property was removed prior to 1/1/99. Mr. Kosko moved, seconded by Mrs. Berry, to abate in full. The motion carried by a vote of 3-0.

18. Siciliano Richardson Family Nominee Trust, 303 Bradford St. Based on a site inspection on 7/19/00, which indicated that the building were largely furnished from yard sales, Mrs. Berry moved, seconded by Mr. Kosko, to abate the assessed value to \$10,000. The motion carried by a vote of 3-0.
19. McDermott, Bradley, 758 Commercial St. The taxpayer is a year-round resident. The tax bill was issued in error. Mr. Kosko moved, seconded by Mrs. Berry, to abate in full. The motion carried by a vote of 3-0.

At 11:10 AM, Mrs. Berry moved, seconded by Mr. Kosko, to come out of Executive Session. The motion carried by a vote of 3-0.

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

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

Exemptions: Mr. Warner presented the following applications for exemption under MGL Ch. 59 § 5 with the following recommendations:

Clause 17D-Surviving Spouse/Elderly: There were four prior and two first-time applicants for this period. All meet the qualifications for this exemption and should be granted. Mrs. Berry moved, seconded by Mr. Kosko, to grant these exemptions. The motion carried by a vote of 3-0.

Clause 22-Veteran: There were twenty prior applicants for this period. All meet the qualifications for this exemption and should be granted. Mr. Kosko moved, seconded by Mrs. Berry, to grant these exemptions. The motion carried by a vote of 3-0.

Clause 37A-Blind: There were four prior applicants and one first-time applicant for this period. All meet the qualifications for this exemption and should be granted. Mrs. Berry moved, seconded by Mr. Kosko, to grant these exemptions. The motion carried by a vote of 3-0.

Clause 41A-Tax Deferral: There were three prior and three new applicants for this period. All meet the qualifications for this exemption and should be granted. Mr. Kosko moved, seconded by Mrs. Berry, to grant these exemptions. The motion carried by a vote of 3-0.

Clause 41C-Elderly: There were forty prior and two new applicants for this period. All meet the qualifications for this exemption and should be granted. Mrs. Berry moved, seconded by Mr. Kosko, to grant these exemptions. The motion carried by a vote of 3-0.

Clause 42-Surviving Spouse of a Firefighter: There was one prior application for this period. The applicant meets the qualifications for this exemption and should be granted. Mr. Kosko moved, seconded by Mrs. Berry, to grant this exemption. The motion carried by a vote of 3-0.

Chapter lands: Mr. Faris presented the Board with guidelines for reclassification of certain recreation property under Ch. 61B. In addition, Mr. Faris presented one application for the Board to consider: Collinson, Miriam, 386 Route 6. Taxpayer is seeking reclassification of current campground property as recreation lands under this statute. The Board will take the information presented under advisement.

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:** There will be a meeting of the Board of Assessors on August 10, 2000 at 9:00 AM.

ADJOURNMENT: There being no further business to come before the Board, Mr. Blanchette moved that the meeting be adjourned at 11:26 AM and the meeting was adjourned.

Respectfully submitted:

Lina Berry, Clerk

Dana Faris, Principal Assessor

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