

TOWN OF PROVINCETOWN
DEPARTMENT OF MUNICIPAL FINANCE - ASSESSORS' OFFICE

Minutes of the
BOARD OF ASSESSORS MEETING
Town Hall, August 10, 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 9:07 AM by
Chairperson, Alberta Romano.

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

MEMBERS ABSENT: Ms. Leslie Parsons (unexcused)

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

MINUTES:
There were no minutes to approve at this meeting.

PUBLIC STATEMENTS:

1. Mr. Robert Russell appeared before the Board to discuss the abatement application for his property at 19 Off Conwell St.
2. Mrs. Miriam Collinson appeared before the Board to discuss the reclassification of her campground property at 386 Route 6 under Chapter 61B.

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

1. A memo from Mr. Faris to Sandra Turner, DPW Director of Operations, regarding the classification of property located at 397 Commercial St.
2. A letter from Rachel T. Crosby regarding a real property tax abatement application filed by the Provincetown Tennis Club.
3. A memo from Mr. Faris to Keith Bergman, Town Manager, informing him that six taxpayers in the Holway Ave. neighborhood have filed real property abatement applications citing the Town's failure to address violations at 9 Holway Ave.
4. A memo from Mr. Bergman outlining a reorganization plan for the Department of Municipal Finance.
5. A letter from Mr. Faris to William A. Gordon regarding an abatement application for his property at 7B Point St.

OLD BUSINESS:

Appellate Tax Board Cases Update: Mr. Faris reported on the following Appellate Tax Board cases: Seagull Realty Trust, 56 Shank Painter Rd. This case will be heard on October 17, 2000 in Boston.

Chapter 58, Section 8 Abatements: Mr. Faris presented to the Board the following items for which abatement authority had been granted by the Department of Revenue:

1. Downing, James-FY98 Boat Excise Tax bill #74. This bill was issued in error. Based on authority granted by the Department of Revenue, Mr. Blanchette moved, seconded by Mr. Kosko, to abate in full. The motion carried by a vote of 5-0.
2. Watson, Nancy-FY98 Boat Excise Tax bill # 230. Based on authority granted by the Department of Revenue, Mr. Blanchette moved, seconded by Mr. Kosko, to abate the assessed value to \$70.00. The motion carried by a vote of 5-0.

NEW BUSINESS

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

- Partially abate six bills from 2000 resulting from sales of vehicles.
- Fully abate one bill from 2000 that was issued in error.

Mrs. Berry moved, seconded by Ms. Parmakian, to accept staff recommendations. The motion carried by a vote of 5-0.

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 41C-Elderly: There was one new 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 5-0.

Executive Session: At 10:06 AM, Mr. Blanchette moved, seconded by Mr. Kosko, to go into executive session for the purpose of discussing real and personal property abatement applications. The motion carried by a vote of 5-0.

Real Property Tax Abatements:

1. Hanzes, Roger M. et al, 16 Point St. Based on information provided by the taxpayer, Mr. Kosko moved, seconded by Mr. Blanchette, to abate the assessed value to \$272,300. The motion carried by a vote of 5-0.
2. JRC & C, Inc., 205-209 Commercial St. Based on information provided by the taxpayer, Mr. Kosko moved, seconded by Mr. Blanchette, to abate the assessed value to \$1,196,300. The motion carried by a vote of 5-0.
3. Butler, Anita A., 15 Creek Round Hill Rd. Based on a site inspection on 8/2/00, which confirmed a lesser view of the water than previously noted, Mr. Blanchette moved, seconded by Ms. Parmakian, to abate the assessed value to \$152,100. The motion carried by a vote of 5-0.
4. Melone, Joseph, 29 Pilgrim Heights Rd. Based on a site inspection on 8/2/00, which indicated a lesser view, smaller basement living area yet revealed a one-story addition not previously assessed, Ms. Parmakian moved, seconded by Mrs. Berry, to abate the assessed value to \$491,200. The motion carried by a vote of 5-0.
5. Dahill, Edward J. et ux, 53 Commercial St. Based on the addition of an economic obsolescence factor for proximity to a noisy municipal parking lot and boat launching area, and a site inspection on 7/28/00, which indicated a change in condition, Mr. Kosko moved, seconded by Ms. Parmakian, to abate the assessed value to \$770,400. The motion carried by a vote of 5-0.
6. Estate of Carl R. Miller, #A4 Galeforce Village CD. Based on a site inspection on 7/31/00, which confirmed a spectacular panoramic water view, and the fact that the taxpayer paid \$289,000 in June 1999, Mr. Kosko moved, seconded by Ms. Parmakian, to deny this application. The motion carried by a vote of 5-0.

7. Malone, Edward, 61 Commercial St. Based on the fact that the taxpayer paid \$647,500 on August 3, 1999, Mr. Kosko moved, seconded by Mr. Blanchette, to deny this application. The motion carried by a vote of 5-0.
8. Regan, James R., 8 Soper St. Based on a site inspection on 7/25/00, which disclosed extra plumbing fixtures yet a poorer condition than previously noted, Mrs. Berry moved, seconded by Mr. Blanchette, to abate the assessed value to \$335,800. The motion carried by a vote of 5-0.
9. Hoffman, Milo G. et al, 67 Bayberry Ave. Based on a change in condition, Mr. Blanchette moved, seconded by Mrs. Berry, to abate the assessed value to \$469,600. The motion carried by a vote of 5-0.
10. Perry, Frank, Jr., 114 Commercial St. The Board felt that there were no grounds for abatement. Therefore, Mr. Kosko moved, seconded by Mrs. Berry, to deny this application. The motion carried by a vote of 5-0.
11. Hendrickson, Robert P. et ux, 116 118 Commercial St. Mrs. Berry moved, seconded by Ms. Parmakian, to abate the assessed value to \$399,000. The motion carried by a vote of 5-0.
12. Yandrisovitz, John, Jr., 5 Conant St. Based on the addition of a site index to account for a ten-year rent control loan restriction imposed on the taxpayer, Mrs. Berry moved, seconded by Ms. Parmakian, to abate the assessed value to \$588,700. The motion carried by a vote of 5-0.
13. Keller Properties, LLC, 2 Winthrop Pl. The taxpayer paid \$296,500 on 6/18/99. Therefore, Mr. Kosko moved, seconded by Mrs. Berry, to abate the assessed value to \$296,500. The motion carried by a vote of 5-0.
14. Dolezal, Gregory, 8 Court St. Based on a site inspection on 8/4/00, which indicated a change in condition for both buildings and a change from full to partial basement, Mrs. Berry moved, seconded by Mr. Blanchette, to abate the assessed value to \$316,000. The motion carried by a vote of 5-0.

(At 10:22 AM, the Board took a five-minute break. Ms. Parmakian had to leave the meeting at this time.)

15. Condron, David R., 16 Ship's Way Rd. Based on the existence of a deed restriction for conservation imposed by the Cape Cod Commission on approximately one-third of this lot, and the addition of a site index to account for this loss of use, Mr. Kosko moved, seconded by Mrs. Berry, to abate the assessed value to \$384,600. The motion carried by a vote of 4-0.
16. Sayers, Thomas M., Jr. et al, #2 Seashore Park TH III CD. Based on a site inspection on 7/31/00, which confirmed that the basement is unfinished, yet increased the bathroom count from one to two, Mr. Kosko moved, seconded by Mrs. Berry, to deny this application. The motion carried by a vote of 4-0.
17. Seldin, Abbe L., #N Race Point TH CD. Based on a site inspection on 8/4/00, which indicated a change in condition and revealed that the buyer never did the interior renovations she had indicated on the sales questionnaire she returned, Mr. Blanchette moved, seconded by Mrs. Berry, to abate the assessed value to \$131,300. The motion carried by a vote of 4-0.
18. Sullaway, Robert D. et ux, #5 Captain's Court CD. The substantial increase in assessment is due to the discovery of a previously unassessed view from a roof deck. A site inspection on 8/2/00 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.
19. Monks, Mary Lou, 16 Conwell St. Based on the fact that this four-family structure is only valued at \$99,000 and the fact that a site inspection on 11/24/98 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.
20. Taylor, Carol L., 39 Pearl St. Base on a site inspection on 8/4/00, which indicated a change in both construction grade and condition, Mr. Blanchette moved, seconded by Mrs. Berry, to abate the assessed value to \$208,700. The motion carried by a vote of 4-0.
21. Moy, Seong et ux, 7 Brewster St. The assessed value increased dramatically due to correction of a data-entry error. Based on a site inspection on 8/9/00, which revealed functional obsolescence in the form of extremely low ceilings and small rooms, Mr. Blanchette moved, seconded by Mr. Kosko, to abate the assessed value to \$206,300. The motion carried by a vote of 4-0.

22. Russell, Robert K. et ux, 19 Off Conwell St. The assessed value increased dramatically due to inclusion of a previously unassessed second dwelling on the parcel that was built in 1987. In addition, a 12" water main goes under the property right along the boundary. Based on the addition of a site index for said easement, Mr. Kosko moved, seconded by Mrs. Berry, to abate the assessed value to \$383,100. The motion carried by a vote of 4-0.
23. Manning, Patrick et al, #3B Ice House CD. Based on a site inspection on 8/8/00, which 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.
24. Manning, Patrick, #4C Ice House CD. Based on a site inspection on 8/8/00, which revealed no grounds for abatement, Mr. Kosko moved, seconded by Mr. Blanchette, to deny this application. The motion carried by a vote of 4-0.
25. Allen, Linda S., 293 Bradford St. Based on a site inspection on 7/28/00, which confirmed a slight water view, visible even with no structure on the lot, Mrs. Berry moved, seconded by Mr. Blanchette, to deny this application. The motion carried by a vote of 4-0.
26. Short, Owen R., #5C Oceanside CD. The assessed value increased only 14% over FY99 and only 3% each of the previous two years. An exterior inspection confirms a small view of the water. This unit is assessed the same as an identical unit next door. Therefore, Mr. Blanchette moved, seconded by Mr. Kosko, to deny this application. The motion carried by a vote of 4-0.

Personal Property Tax Abatements:

1. Melone, Joseph, 29 Pilgrim Heights Rd. The taxpayer claims that the property is the domicile of his partner whose name is not on the deed but who is a registered to vote in town and has answered the census using this address. Mr. Kosko moved, seconded by Mrs. Berry, to abate in full. The motion carried by a vote of 4-0.
2. McNaught, Brian R. et al, #2 73 Commercial St. Based on a site inspection on 8/8/00, which indicated that the value of personal property should be \$7,500, Mr. Kosko moved, seconded by Mr. Blanchette, to abate the assessed value to \$7,500. The motion carried by a vote of 4-0.
3. Amelia Carlos Life Estate, 52 Creek Rd. The tenant with a life estate died on 10/23/98. The house was empty of all furniture on 11/5/98. The only fixtures were an old stove and refrigerator. Therefore, Mr. Blanchette moved, seconded by Mrs. Berry, to abate the assessed value to \$200. The motion carried by a vote of 4-0.
4. Lambrou, John J., Jr. et ux, 25 Snow's Ln. The taxpayer's daughter occupies the apartment and owns all the furniture and fixtures. Therefore, Mrs. Berry moved, seconded by Mr. Kosko, to abate in full. The motion carried by a vote of 4-0.
5. Lisbon Realty Trust, 27 29 Court St. Based on an inventory provided by the taxpayer and a site inspection of the unsold units on 7/28/00, Mrs. Berry moved, seconded by Mr. Kosko, to abate the assessed value to \$500. The motion carried by a vote of 4-0.
6. Sullaway, Robert D. et ux, #5 Captains Court CD. The taxpayer submitted a detailed inventory declaring a value of \$5,300, which was confirmed by a site inspection on 8/2/00. Therefore, Mr. Blanchette moved, seconded by Mrs. Berry, to abate the assessed value to \$5,300. The motion carried by a vote of 4-0.
7. Silva, Clifford Z. et ux, #10 Seaside Apartments CD. The tax bill was issued incorrectly. The amount billed should have been for \$200 worth of value not \$1,200. Therefore, Mr. Kosko moved, seconded by Mr. Blanchette, to abate the assessed value to \$200. The motion carried by a vote of 4-0.
8. Sia, Wayne, 4 Cemetery Rd. The taxpayer is in the process of renovating the property, which is currently uninhabited. Based on an inventory provided, Mr. Blanchette moved, seconded by Mr. Kosko, to abate the assessed value to \$200. The motion carried by a vote of 4-0.
9. Ross, Marsha, 398 Commercial St. The taxpayer only owns very old appliances at this rental property. Therefore, Mrs. Berry moved, seconded by Mr. Blanchette, to abate the assessed value to \$200. The motion carried by a vote of 4-0.
10. Galvin, Jeanne et al, #B Bradford Heights CD. One of the owners is a year-round resident and registered voter. The tax bill goes to Connecticut because her partner who pays the bills lives there. Therefore, Mr. Blanchette moved, seconded by Mr. Kosko, to abate in full. The motion carried by a

vote of 4-0.

11. Russo, Gregg, 7 Miller Hill Rd. The taxpayer's mother occupies the second unit. Therefore, Mr. Kosko moved, seconded by Mrs. Berry, to abate in full. The motion carried by a vote of 4-0.
12. Ramos, Frederick M. II et al, 552 Commercial St. The taxpayer is a year-round resident. The bill was issued in error. Mrs. Berry moved, seconded by Mr. Kosko, to abate in full. The motion carried by a vote of 4-0.
13. Kool, Muriel, 252A Bradford St. Based on an inventory provided by the taxpayer, Mr. Kosko moved, seconded by Mrs. Berry, to abate the assessed value to \$300. The motion carried by a vote of 4-0.
14. Bragger, Jeannette et al, 1 Thistlemore Way. Based on a very detailed inventory provided by the taxpayer, Mrs. Berry moved, seconded by Mr. Blanchette, to abate the assessed value to \$3,600. The motion carried by a vote of 4-0.

15. Turner, James R. et al, 11 Bradford Acres Rd. Based on a site inspection on 8/2/00, which confirmed that the taxpayer only owns two old refrigerators at this property, Mr. Kosko moved, seconded by Mrs. Berry, to abate the assessed value to \$100. The motion carried by a vote of 4-0.

- (At 10:46 AM, Mr. Blanchette moved, seconded by Mr. Kosko, to come out of executive session. The motion carried by a vote of 4-0.)

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 meeting of the Board of Assessors on **August 24, 2000 at 9:00 AM** solely for the purpose of reviewing FY 2001 commercial property values.

The next regular meeting of the Board will be **Thursday, September 14, 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 11:00 and the meeting was adjourned.

Respectfully submitted:

Lina Berry, Clerk

Dana Faris, Principal Assessor

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