

The Town of Barnstable Office of Town Manager

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January 20, 2022

To: Barnstable Town Councilors

From: Mark S. Ells, Town Manager

- RE: Town Manager update for period January 7, 2022 through January 20, 2022
 - 1. I received this communication from Principal Freedman, Barnstable High School, today announcing that the pause in athletics that occurred at BHS on January 14, 2022 will end on January 21, 2022. The Superintendent has been monitoring the situation daily and has seen a strong trend downward so they are able to open athletics for all teams starting tomorrow.
 - 2. We are proceeding with the budget action calendar for FY 2023 as provided at the last Town Council meeting in the development of the proposed capital and operating budgets as per the budget action calendar. For information on our fiscal year budgets please view the Town's Open Budget website at http://budget.townofbarnstable.us.
 - 3. This is a reminder that all abatement application for FY22 Real Estate and Personal Property taxes must be postmarked or clocked into the Assessor's office by February 1, 2022 at 4:30 PM; otherwise, the Board of Assessors has no legal authority to consider your application. FedEx, UPS or other delivery service date stamps are not legal postmarks by state law. Abatement applications mailed to the Collector's office with tax bill payments that do not reach the Assessor's office by the deadline date and time are also late and cannot be legally considered by the Board of Assessors. The Board of Assessors has no discretion to consider an abatement that is not legally filed.
 - 4. For our Town Council and the listening public's information relevant to tax abatements:
 - a) Unless your property has data errors that have resulted in a higher value than it should have, the evidence on abatement applications must be in the form of sales of similar properties in a similar location; or, if you own an incomeproducing property, in the form of 3 complete years of your actual income and expense data showing a net operating income result each year, without taking out depreciation, debt service or taxes. The sales must also come from the same time period that the assessing department had to use to establish the

values. For FY22, sales from 1/1/2020 through 12/31/2020 were used to set values for single family homes & condominiums. Commercial, industrial, & vacant land sales were taken from 1/1/2019 through 12/31/2020 due to the low number of sales in 2020. Sales outside of those dates are not allowed as abatement evidence since the assessor did not have those sales to use to set the FY22 values. A minimum of 3 similar property sales is best. Your chosen sales should support the total taxable value (land & improvements) of your property. Once you have chosen your sales, you must also submit your opinion of value that you wish the Board of Assessors to consider. If no opinion of value is included, or is not supported by sales, it is almost certain you will receive a denial because once assessments are approved by the Department of Revenue each year, they are legally deemed correct and all the burden of proof otherwise is on the taxpayer.

- b) The Board of Assessors has 3 months from the date you submit your abatement application to make a determination. If you feel you have additional evidence that was not included with your original abatement filing for some reason, you may request in writing to attend the Board Meeting where your abatement is scheduled to be heard, however, a personal appearance before the Board to rehash evidence already submitted seldom results in a different decision. The Board will allow 10-15 minutes per taxpayer to present additional evidence but they will not render a decision to you at the meeting. Notice of the decision will be sent like all other abatement requests. Once they've decided, the assessing staff has 10 days from the date of the decision to mail a notice of their decision to the taxpayer.
- c) If you feel you have not gotten a fair review of your property's value by the Board of Assessors, you may further appeal the valuation to the Appellate Tax Board (ATB), which requires a filing fee. The instructions for filing such an appeal will be outlined on the certificate form mailed to you after the Board's decision is made. All hearings with the ATB take place at 100 Commonwealth Avenue in Boston and usually will take approximately a year to be scheduled from your application. The same type of evidence that the Board of Assessors requires will also be required for the ATB's consideration.
- 5. The Town's annual financial audit for the fiscal year ending June 30, 2021 has been completed and is available on the Town's website under the Finance area. The Town received a clean opinion known in the industry as an "unqualified opinion". The unqualified opinion states that the financial statements fairly reflect the Town's financial results and financial position, and that the auditors are satisfied with the Town's financial reporting. The auditor believes that the town's operations are in good compliance with governance principles and applicable laws. This is the gold standard opinion that towns seek, since it provides a seal of approval to the Town's financial statements.
- 6. I provided a final memorandum to Town Council on Wednesday, January 19, 2022 on establishing a Local Comprehensive Planning Committee (LCPC) including the composition and selection process. The Town will be accepting applications for

participation on the LCPC from now through February 21st. Applications can be found on the Town website [a link to the Local Comprehensive Plan page can be found on the left frame of the Town homepage and on the Planning & Development Department page] and will also be distributed in paper form to village libraries, the Hyannis Youth & Community Center, and the Barnstable Adult Community Center. After February 21st, the application review and member selection process will proceed as outlined in the memorandum. The LCPC will play an important role in updating the Town's Local Comprehensive Plan, but the participation and interest of our community and its villages is critical to making this planning process meaningful, consensus-based, and accepted by our community as the land use vision for our future. Our staff and I look forward to the opportunity to support the LCPC as we progress with the update of Barnstable's Local Comprehensive Plan.

- 7. The Town of Barnstable continues evaluation and design of the Cape Cod Rail Trail extension. In 2019, the Council authorized \$80,000 of Community Preservation Funds for the route alternatives study for Phase 4, which will extend the trail westward from the terminus of Phase 3 at Mary Dunn Road to the Barnstable/Sandwich town line. In December of 2020, the Town held a virtual public presentation to present the findings of the route analysis. The Town received over 200 survey responses from the public providing input on the route analysis. This month, DPW plans to submit for a MassTrails grant (\$300K) to support preliminary design of the Phase 4 route and I intend to provide a letter of support for this grant application to reinforce the Town's support for this important project. We will keep you advised of our progress on this matter.
- 8. On January 11, 2022 the Cape Cod and Islands Water Protection Fund (CCIWPF) met at a regular board meeting and conducted business of said Board including election of officers (Ells elected Vice Chair also serving on the Executive Committee and Bylaws and Regulations Committee), awards of subsidies (Barnstable received \$8.6M), and approval of the 2021 Annual Report. The CCIWPF was established by the Massachusetts Legislature in 2018 (M.G.L. Chapter 29C, Section 19) to help Cape Cod and Islands' towns pay for necessary wastewater infrastructure and water quality remediation projects. Creation of the CCIWPF was the result of efforts by a diverse set of stakeholders, including the Cape Cod and Islands Legislative Delegation, local officials, environmental groups, business leaders, and the Cape Cod Chamber of Commerce, who recognized the need for new financial tools to address the region's degrading water quality and lack of wastewater infrastructure. The CCIWPF is a dedicated fund within the Massachusetts Clean Water Trust set up to solely benefit communities within the counties of Barnstable, Dukes, and Nantucket. Its source of revenue is a 2.75% excise tax on traditional lodging and short-term rentals. The fund is administered by the Clean Water Trust and overseen by a management board comprised of representatives from every member town from the region. Currently, the 15 Cape Cod communities are members of the CCIWPF. The Cape Cod and Islands Water Protection Fund Management Board (Board) was established by M.G.L. Chapter 29C, Section 20. The Board is responsible for determining the method for allocating subsidies from the fund, including, but not limited to, an equitable distribution among participating municipalities consistent with revenue deposited

from each municipality into the fund. The Board is also responsible for ensuring that the Water Protection Fund is spent only for the purposes set forth in M.G.L. Chapter 29C, Section 19. The annual report is required and has been prepared pursuant to M.G.L. Chapter 29C, Section 20, Cape Cod and Islands Water Protection Fund Management Board. I will keep you advised of future action by the Board.

9. Dan Santos, Director of Public Works, shall provide an update on the Comprehensive Wastewater Management Plan.