

VILLAGE VIEW

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knowledgable about the articles he will vote for or against, during the long hours before town meeting finally adjourns.

Among warrant articles this year will be one that will affect every property owner in Barnstable town for at least the next decade; the re-assessment of property values. After several years of protest and foot-dragging, the town complied, in the early '70s, with the state legislature's edict to re-assess to full and fair 100% valuation. Those assessments became effective in 1973. Once again, there'll be pro-and-con discussion about whether the town must comply with the new legislative order to re-assess.

Different opinions are already being aired publicly; some say we have no choice, that if town meeting fails to vote in favor, the state will hire it done and send the town the bill, and that's the most expensive way to have the job done. Others say, since some towns in the Commonwealth have yet to comply with the legislature's earlier edict, which dates back to the '60s, Barnstable can postpone re-assessment for an indeterminate period.

At town meeting our public legal advisors will inform the members and explain our responsibilities and obligations, and the probable penalties for non-compliance with state law.

Re-assessment is, itself, expensive; it's also lengthy. Before it's completed, another two or three years will pass. Taxpayers must pay the professional assessing firm to inspect each property and determine its full and fair value. The results can be expensive, too; in some cases, taxes increased six-fold after the last go-around, ten years ago.

In theory, re-assessing equitably spreads the tax burden according to comparative value of each property. Waterfront property, for example, is supposed to carry a higher value than land with no water frontage. Saltwater frontage is, supposedly, more valuable than fresh. A water view, but no frontage, is more valuable than woodland, but less so than property with a beach.

Older homes with obsolete plumbing and wiring are worth less than newer ones with modern facilities. Large houses with plenty of surrounding acreage in "exclusive" neighborhoods are more valuable than small ones on postage-stamp-size lots in "ordinary" locations. Business or income-producing property is considered more valuable than residential.

That's the theory, anyhow. How well theory works in actual practice is something else again.

This newspaper, on March 19, 1981, published a supplement advertising real estate listings of 29 different properties in the Town of Barnstable. While it's not unusual to find 29 local listings among a real estate agency's offerings, it is unusual to be able to compare at a glance the taxes on 29 local properties, along with asking prices. Each of the featured houses was described in glowing terms, and taxes and asking prices were given.

Taxes, of course, are a matter of public record. Anyone can go to town hall and find the taxes on any piece of town property. If you want to compare your own property taxes with those of your neighbor or of a friend across Cape, it's a relatively simple procedure.

The supplement saved you the trouble in the case of the 29 houses advertised. And the results were fascinating. Owners of a five-bedroom, two-bath house on 2.6 acres with 320' on Long Pond in Marstons Mills pay \$2,115 in taxes (asking: \$125,000). Yet a Long Pond, Centerville homeowner, with the same rooms on less than one acre and only 110' of waterfrontage, pays \$2,668 (\$186,000). That's equitable?

An older Main Street, Centerville home on about half-acre, with six bedrooms, three baths, plus an income apartment and a separate year-round cottage, is taxed for only \$1,507 (\$120,000). Does that seem low? In the same village, boasting saltwater dock and frontage, a three-bedroom, two-bath Tudor on over half-an-acre is taxed for \$1,786 (\$200,000). That seems really low, especially compared to the three-bedroom, two-bath Centerville Cape on a third of an acre, no water in sight, with taxes of \$1,274 (\$95,000). Obviously, neither is assessed for full and fair value, but the one on saltwater is, just as obviously, carrying a lower-than-expected assessment.

Perhaps it compares better with the Centerville Cape with four bedrooms, two baths, on a quarter of an acre that's taxed for \$790 (\$79,900). But then again, and again in Centerville, there's a three-bedroom, two-bath-er on a third of an acre, paying \$1,709 in taxes (\$105,000).

If it's acreage that determines, how about the Cotuit antique with three bedrooms and two baths on an acre-and-a-half: taxes \$1,300 (\$95,000)? Compare it to Cotuit's gambrel

on one acre with four bedrooms, two baths: taxes, \$1,046 (\$78,900).

Does something seem to smell to high heaven?

And these are but 29 separate properties. At the time of the '70s re-assessment, a group of Barnstable Village residents was so incensed at the obvious inequities in property assessments, a legal firm was hired to advise how to proceed with action against the town. The group was told, however, there was little chance of winning a case unless they were prepared to foot the bill for having the entire town professionally re-assessed.

As things stand, and have stood for nearly ten years, the assessment of real property in the Town of Barnstable is a disgrace. There's a serious lack of equity. Perhaps the time has come for a complete overhaul; maybe the state legislature has done Barnstable residents a big financial favor. Another re-assessment could result in fairer distribution of the tax burden, a better-balanced load for all property-owners, and a clean-up of an unsavory condition that's been fouling Barnstable's air for the last ten years.

Property-owners, however, will do well to be attentive to the job any assessing firm is doing, and be prepared to pay even higher real estate taxes once the process is complete. In the end, the tax rate is determined by the bottom line; the total expense of administering all the town's departments is divided into the total of the assessed value of all town property. The resulting figure determines the tax rate, which is then applied to the total assessed value of each parcel of land. That value remains stable, once the re-assessment process is completed (until the next time). The rate varies each year, according to the costs to run Barnstable.

Stand still, little sheep; here come the guys with the clippers. (Or are those clipboards under their arms?) It must be spring!