

## **Taxation without representation**

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The Truro Board of Selectmen voted this week to implement a 20 percent property tax exemption for year-round residents, which will mean a property tax increase for part-time residents.

The tax exemption, already in place in several other Cape and Islands towns, is aimed at shifting a financial burden away from primary residents to promote a vibrant year-round community, according to town officials. After all, part-time residents make up about 76 percent of the taxpayers in Truro, and local leaders are trying to make the town, with its high cost of living, more affordable for year-rounders. The tax break for year-rounders may also lure some part-timers to remain in Truro year-round.

But the Truro Part-Time Resident Taxpayers' Association overwhelmingly opposed the shift, according to the organization's president, Regan McCarthy. And we sympathize with its concerns.

Under the exemption, year-round residents who own a home assessed at \$650,000 would save \$691 a year in property tax, while part-time residents would see a \$228 increase, according to data provided by Town Manager Rae Ann Palmer. The numbers may change slightly using the 2018 tax rate.

Isn't it a bit couterintuitive to charge part-timers who use fewer town services than year-rounders, such as school costs, more money in property taxes?

For many part-time residents, though, it's not just the money that concerns them. It's about the town setting a precedent of increasing taxes for those who don't have a say, McCarthy said. Part-time residents don't have a vote at town meeting.

"This is a community of property owners that give to Truro in every way they can and they're being told, 'We don't care about you," McCarthy said. "That's what they're hearing and that's what's offending them."

It doesn't seem fair that only 25 percent of the town's taxpayers (and of course many of them don't vote) can overrule the majority of taxpayers. Of course, you don't have to be a taxpayer to vote, but it's clear a small number of voters are causing financial harm to a large number of people.

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McCarthy said her association is a "generous" group that has never spoken out against costly budget expenses that primarily benefit the year-round community because they don't have an "us and them" mentality. The increase in taxes for part-time residents, however, will divide the community, she said.

"We've seen a 68 percent increase in taxes in 10 years," McCarthy said.

At the last town meeting, residents barely passed a Proposition 2½ override, and now the town officials are trying to move the burden to part-time residents who don't have a say, she said.

Richard Hill, who has lived part of the year in Truro since 1997, said he has no vote in the matter or in any Truro elections. "Meanwhile, my neighbor, a full-time resident, can vote to lower his own taxes and to raise mine. This is a clear-cut conflict of interest and it will create a division in our community that no one wants."

Supporters of the tax exemption say the part-timers, who own second homes off Cape, can afford the tax increase. They argue that the part-timers could sell their Cape home if they can't afford the tax increase.

But not all part-timers fit the stereotype of wealthy second homeowners. Many of Truro's small cottages are owned by a working-class portion of the part-time community who are struggling to hold on to a piece of their family's history, which may have been inherited.

Members of the association believe the town should consider other ways to ease the tax burden of year-round residents without dividing the community.

We agree. Before other Cape and Islands towns consider this tax exemption, they should study all alternatives, including perhaps a smaller exemption without raising taxes on part-timers.

Provincetown, Barnstable and Nantucket already offer 20 percent tax exemptions for year-round residents, while Tisbury offers 18 percent. We're not even sure why Barnstable offers the tax exemption since it is a more year-round community than Provincetown, Truro, Nantucket and Tisbury.

But helping year-rounders should not come at the expense of part-timers.

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