

# TPRTA Survey of Truro Part-Time Resident Taxpayers

SEPTEMBER 2018

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## Results

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In September 2018 TPRTA conducted a survey of Truro's part-time resident taxpayers on current issues of interest and concern. In addition to providing information on how much time respondents spend in Truro each year, other questions covered four main areas of interest: tax issues, new bylaws (focusing on draft cannabis articles), voting, and priority issues facing Truro.

Responses reflect the views of 532 part-time resident taxpayers as of Sept 17, 2018 when the survey was closed. Several questions provided space for open-ended comments, also reported below.

### HIGHLIGHTS

- **Time in Truro.** On average, respondents spend just over 4 months a year in Truro, with some spending 12 months a year and some spending as little as one week.
- **Taxes.** Opposition to the "5C" Residential Tax Exemption remains very strong, with less than 10% of part-time resident taxpayers in favor of the exemption. Part-timers want better explanation of the actual justification for and implementation of this tax policy, strongly favor working with other organizations on State-level activity to get the RTE regulations changed, urge use of needs-based alternatives proposed by TPRTA, and want the Town to evaluate the impact of the RTE on the entire community, including the part-time community in Truro.
- **Cannabis Bylaws.** About 85% of part-timers support the Town's efforts to reasonably regulate cannabis growth, production and sale in Truro and to craft bylaws that protect residential properties in Truro from the noise, pollution and other potentially adverse effects of the new industry.
- **Voting.** Nearly 94% of part-timers think registering eligible part-timers to vote in Truro should move forward. At present, only 6% are registered to vote in Truro, though nearly 67% would consider registering to vote in Truro if eligible. Additionally, 94% agree that TPRTA should seek legislative change to permit part-time resident taxpayers in MA the right to vote on matters related to taxation, budget, and finance - and only 4% oppose this view. This right to vote is already permitted in nearly a dozen states nationwide.
- **Priorities for FY 2019.** These include an array of topics for the Town and for TPRTA to focus on including elimination of the RTE and assurance of fairer tax policies; workforce housing and building a sustainable year-round community for seniors, young families and working residents; maintaining the rural character of Truro, including water and other environmental protections, and other issues described below.

On average, how much TOTAL time do you spend in Truro annually (# Weeks total or # Months total)?

	MINIMUM	MAXIMUM	MEDIAN	MEAN
Total # Weeks	1.00	45.00	10.00	11.36
Total # Months	0.25	12.00	4.00	4.12

## DETAILS

- **Time in Truro**

Part-time residents spend considerable time in Truro each year - and not only during the summer. This survey indicates the average time spent in Truro is 4.12 months per year and for many it is well over 6 months a year.

- **Taxes**

Just 9% of respondents believe the RTE should NOT be rescinded, while 4% have no opinion. The remainder of respondents strongly agreed and somewhat agreed with the statement that “The Selectboard should rescind the 5C RTE for FY 2019.” This indicates that opposition to the 5C RTE remains very strong one year after its first adoption. (The Selectboard subsequently voted to continue the RTE at 20% for FY2019, irrespective of the part-time resident taxpayers’ continuing opposition.)

Over 96% of respondents also agreed or strongly agreed that the BOS should “explain the justification for the 5C RTE to the entire community, including to full-time residents” (as requested by the Selectboard’s own Part-time Residents’ Advisory Committee). This may reflect confusion over the variety of reasons given for adopting the 5C RTE, which have shifted over time.

Over 93% of respondents agreed or strongly agreed that the BOS should publicize and promote use of alternative residential tax exemptions based on need undoubtedly because need was a main justification offered for adopting the 5C RTE in 2017 though some Selectmen now disavow this rationale.

And a stunning 98% of respondents agreed or strongly agreed that the BOS should “complete an evaluation of the impact and effect of the 5C RTE before July 1, 2019 and issue findings before the 2019 tax classification hearing.” Clearly, such an evaluation would have to address whether the Selectboard’s justifications were valid, and whether the 5C RTE achieved any of its community objectives other than to transfer resources from part-time to full-time residents.

- **Recommended Action on Tax Issues**

Regarding the unabated and strong opposition of part-time resident taxpayers to the RTE in FY2019 to the 5C RTE, the data suggest specific action items:

- The vast majority of part-time resident taxpayers continue to want and to urge the Selectboard to rescind the 5C RTE. This remains a top tax priority for the part-time resident community.
- Nearly 94% of respondents agreed or strongly agreed to direct the TPRTA to seek “a change in MA law that would bar towns relying solely or predominantly on property taxes” (as Truro does) from adopting a 5C RTE.<sup>1</sup> Where adopted elsewhere in Massachusetts, municipalities

<sup>1</sup> Less than 5% of Massachusetts municipalities (15 of 351) have adopted this 5C RTE, which is the only such exemption that shifts the resulting tax burden fully and completely onto part-timer resident taxpayers in the adopting communities. Of these, about 4 presently are on the Cape and Islands, where part-time resident taxpayers contribute the large majority of tax revenues through property taxes already.

generally have significant commercial property and other public revenue sources contributing to a more diverse tax revenue stream. In contrast, Truro relies overwhelmingly on residential property taxes to fund Town operations, services and personnel costs.

- Respondents also reflect strongly held views that the Selectboard should inform the entire community on its rationale for adoption of the 5C RTE.
- Respondents also believe Town officials should evaluate the effect of the RTE on the community - including financial, civic and social impacts, among others – resulting from its divisive policy to adopt the 5C RTE.

The Selectboard should rescind the 5-C RTE for FY2019.

STRONGLY AGREE	SOMEWHAT AGREE	NO OPINION/ DO NO KNOW	SOMEWHAT DISAGREE	STRONGLY DISAGREE
77.41%	9.21%	4.18%	5.86%	3.35%

The Selectboard should adequately explain the justification for this 5-C RTE to the entire community, including to FULL-TIME residents.

STRONGLY AGREE	SOMEWHAT AGREE	NO OPINION/ DO NO KNOW	SOMEWHAT DISAGREE	STRONGLY DISAGREE
92.44%	3.78%	2.52%	1.26%	0%

The Selectboard should publicize and provide community outreach to encourage use of needs-based alternative tax exemptions such as those proposed by TPRTA in 2017.

STRONGLY AGREE	SOMEWHAT AGREE	NO OPINION/ DO NO KNOW	SOMEWHAT DISAGREE	STRONGLY DISAGREE
84.87%	8.4%	5.88%	.84%	0%

The Selectboard should publicly commit to complete an evaluation of the impact and effect of the 5-C RTE before July 1, 2019 and issue findings before the 2019 Tax Classification Hearing.

STRONGLY AGREE	SOMEWHAT AGREE	NO OPINION/ DO NO KNOW	SOMEWHAT DISAGREE	STRONGLY DISAGREE
91.56%	6.33%	1.69%	0%	.42%

TPRTA should join with other groups that seek a change in MA state law to bar Towns relying solely or predominantly on property taxes from adopting the 5-C RTE.

STRONGLY AGREE	SOMEWHAT AGREE	NO OPINION/ DO NO KNOW	SOMEWHAT DISAGREE	STRONGLY DISAGREE
71.19%	15.68%	8.9%	2.97%	1.27%

TPRTA provided a summary of these responses to the Truro Selectboard on September 20th for consideration at the public hearing on Tax Classification held on September 25, 2018. Notwithstanding three years of unwavering and strong opposition by the majority of Truro’s taxpayers to the 5C RTE, and specifically in consideration of this data and the public comments made at that hearing in opposition by three TPRTA board members<sup>2</sup> and others, the Selectboard voted unanimously to continue this exemption for the FY2019 tax year.

- **Voting**

Nearly 94% of part-timer residents indicated strong support to encourage eligible part-time residents to vote in Truro. While about 6% are currently registered to vote in Town, two thirds indicate they would consider it if eligible. This indicates that part-time resident taxpayers want a formal say in Town matters that affect them.

Additionally, nearly 94% support working toward having Massachusetts join the ranks of other states that permit part-time residents to vote on budget, finances, and tax matters. Fewer than 4% oppose this proposition.

TPRTA should join with other groups to seek legislative change to permit part-time resident taxpayers in MA the right to vote on matters related to taxation, budget, and finance.				
<b>STRONGLY AGREE</b>	<b>SOMEWHAT AGREE</b>	<b>NO OPINION/ DO NO KNOW</b>	<b>SOMEWHAT DISAGREE</b>	<b>STRONGLY DISAGREE</b>
82.77%	10.92%	2.1%	1.68%	2.52%
TPRTA should conduct a campaign to encourage eligible part-timers to register to vote in Truro.				
<b>STRONGLY AGREE</b>	<b>SOMEWHAT AGREE</b>	<b>NO OPINION/ DO NO KNOW</b>	<b>SOMEWHAT DISAGREE</b>	<b>STRONGLY DISAGREE</b>
58.40%	27.73%	10.08%	2.10%	1.68%
Are you registered to vote in Truro at this time?			<b>YES</b> 6.28%	<b>NO</b> 93.72%
If no to item above, would you or another member of your household register to vote in Truro, if eligible?			<b>YES</b> 66.52%	<b>NO</b> 33.48%

2 This included a presentation on the survey results concerning tax-related survey responses; a comparison of Truro’s tax rates to other Outer Cape towns along with notable and consistent recent tax and budget increases in Truro; and other need-based, State subsidized tax exemptions Truro might use to achieve the needed benefit and stated purpose of the 5C RTE.

- **Cannabis Bylaws**

Overall, the survey responses and comments of part-time resident taxpayers who responded to the survey reflect the same views and concerns as full timers, with one exception, noted below in item 4. In general, these views are:

1. Supportive of local farmers having the ability to cultivate, produce and sell cannabis for medical and recreational use as a cash crop, subject to specific local regulation.
2. Local regulation should protect residential properties adjacent to and nearby from the adverse effects of cultivation, production and sale.
3. Retail sale for any purpose should be moderately restricted as a commercial activity
4. Retail sale should be locally taxed, and that tax should be used to eliminate the 5C Residential Tax Exemption (“5C RTE”) recently adopted by the Truro Selectboard.
5. The views expressed reflect a full range of opinions, with a large majority (85%-87%) willing to consider this a viable option for local farmers and a small minority(5%-7%) strongly opposed.

Truro should adopt local zoning bylaws to regulate the cultivation, production, and sale of medical and recreational cannabis in Truro.

STRONGLY AGREE	SOMEWHAT AGREE	NO OPINION/ DO NO KNOW	SOMEWHAT DISAGREE	STRONGLY DISAGREE
63.45%	21.43%	8.82%	4.62%	1.68%

Truro should regulate the negative effects of cannabis cultivation, production and sale (e.g., from noise, odor, security fencing, lighting and surveillance, other) on neighboring residential properties in Truro.

STRONGLY AGREE	SOMEWHAT AGREE	NO OPINION/ DO NO KNOW	SOMEWHAT DISAGREE	STRONGLY DISAGREE
70.71%	15.06%	9.21%	3.77%	1.26%

Truro should reasonably limit the number and location of retail sales outlets for cannabis in Truro.

STRONGLY AGREE	SOMEWHAT AGREE	NO OPINION/ DO NO KNOW	SOMEWHAT DISAGREE	STRONGLY DISAGREE
65.27%	19.25%	8.37%	4.18%	2.93%

TPRTA provided a summary of these responses to Truro’s Planning Board on September 20th for consideration at the public hearing on the proposed cannabis bylaw held on September 24, 2018.

- **Priorities for FY 2019**

- **Town Priorities**

Not all respondents provided comments to this question. The table below indicates that we received 209 “mentions” of a range of issues facing Truro which deserve greater attention and/or resources committed to addressing them:

What is the most important issue facing Truro now and in the future that you feel is receiving too little attention and/or funding?

MENTIONS	TOPIC
43	RTE, taxation, budgets
33	Affordable housing, attracting workers, young families
31	Zoning, overdevelopment, maintain rural character
25	Other
18	Part-time residents
17	Sharks and seals
14	Surface, groundwater, waste water
14	House size limits
14	Beach policy
12	Climate change, coastal erosion
11	Local economy, year-round employment
7	Traffic, road safety, bicycles and pedestrians
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209	TOTAL

- **TPRTA Priorities**

Not all respondents provided comments, and the table below indicates that we received 256 “mentions” of a range of issues. With limited variation, these fell into the same general categories as those for the previous question and made many of the same points.

What are the most important issues facing Truro now and in the future that TPRTA should address proactively as a priority?

MENTIONS	1ST PRIORITY	2ND PRIORITY	3RD OR LOWER PRIORITY	TOPIC
72	54	15	3	RTE, taxation, budget
35	15	14	6	Other
30	19	10	1	Part-time residents
19	9	6	4	Affordable housing, attracting workers, young families
16	7	9	0	Zoning, overdevelopment, maintain rural character
15	8	5	2	Surface, groundwater, waste water
15	5	5	5	House size limits
12	12	0	0	[See] Previous question
10	2	4	4	Beach policy
10	6	2	2	Sharks and seals
7	2	2	3	Local economy, year-round employment
7	7	0	0	TPRTA 's role
5	3	1	1	Traffic, road safety, bicycles and pedestrians
3	1	1	1	Climate change, coastal erosion
256				TOTAL

Comments to both these questions were consistent, suggesting that TPRTA should largely prioritize the same issues that the Town should address and should work closely with the Town to address these issues effectively. Commenters' views:

- On the RTE were negative and opposed, in keeping with the results of the closed-ended questions, as were most comments on taxation and the budget. Concern was raised that the RTE obscures actual tax impact and budget increases.
- Support community housing that is affordable for seniors, the local workforce and young families.
- Strongly support zoning to prevent overdevelopment and preserve rural character.

- About “part-time residents” expressed a desire for respect and a desire to work together with full-time residents for the common good.
- Predict that sharks and seals will become a more serious problem in the future.
- On surface or groundwater emphasized protecting the fresh water supply and the need for waste water management.
- On house size were generally supportive of limiting house size in Truro as proposed by the Planning Board.
- On beach policy ranged from better controlling dogs, to improving beach access and parking, and pleas for more lifeguards and emergency phones at beaches.
- On coastal erosion was sometimes paired with general concern about whether preparation for climate change was adequate in our seaside community.
- Expressed few complaints about traffic per se, but several noted that mixing bicycles, cars and pedestrians on public roadways is unsafe.
- About the local economy included hopes for more year-round employment, a larger commercial sector, and the health of the fishing industry.
- On TPRTA thanked and congratulated for TPRTA work on behalf of part-time resident taxpayers in Truro and encouraged TPRTA to work with the Selectboard to re-establish a positive relationship in order to effectively address priority issues.
- On “other” categories include mentions of hiking trails needing more maintenance, worries that too few people are taking seriously the need for a well-crafted cannabis bylaw, and a need for better health care resources for an aging population.

## CONCLUSIONS

Part-time resident taxpayers responded in large numbers to this survey, with a nearly 12% response rate. This is exceptional for public surveys, which typically garner a 2-3% response rate. This number of persons represented in the survey is also larger than the number of voters who elect Town officials and more than double the number who vote at Truro’s All Town Meeting.

These responses indicate a continuing commitment and desire among part-time resident taxpayers to live as one community with our full-time neighbors. At the same time, part-timers want a real say in how we are taxed and how the Town operates. The survey responses to both closed and open-ended questions indicate that part-timers are aware of and paying attention to the central issues facing Truro and want TPRTA to continue to work with Town officials and the community as a whole on these issues for the good of the entire Truro community.

Yet the unwavering opposition to the present tax policy regarding the 5C RTE continues to remain divisive, begging the question of whether the Selectboard considers part-time resident taxpayers as their constituents at all. The central underlying question now is how will that body get beyond this impasse on the 5C RTE with the part-time resident taxpayer community?

For the benefit of all full- and part-timers alike, TPRTA will continue our efforts to promote one community affording all taxpayers respect, fair treatment and neighborly consideration; to be honest brokers in disseminating relevant information; to be an accurate and effective voice on taxation and the many other issues facing Truro’s entire community; and to be active and generous neighbors, clients, donors, and volunteers contributing to life in Truro year-round.