

BARNSTABLE DISABILITY COMMISSION

Mailing address - 230 South Street
Hyannis, MA 02601



Officers
Raye Kaddy, Chair
Linda Cook, Vice Chair
William Cole, Secretary, ADA

Office: 508-862-4914
FAX: 508-862-4960
E mail: bdc@town.barnstable.ma.us

Members and Advisors
Jim Berks
Jean Boyle
Anne Mazzola
Al Melcher
Sheila Mulcahy
Paul Nevosh
Ann Canedy, Council Liaison

BARNSTABLE DISABILITY COMMISSION MINUTES

April 20, 2011
Minutes
Barnstable Senior Center

ATTENDEES: Raye Kaddy, Chair, Linda Cook, Vice Chair, Jean Boyle, and Ann Mazzola, Tammy Cunningham, Secretary.

Also Present: Dick Andres and Pat Andres.

Meeting called to order at 11:30 A.M.

Public Comment – None

Minutes of March 16, 2011 - Motion to accept minutes, as amended, of March 2011 by Linda Cook; seconded by Ann Mazzola; unanimous.

Finance Report – The most recent finance report distributed to members present. Chair Kaddy commented she would like members to begin to decide what projects they would like to see completed.

Jean Boyle commented she would like the Commission to look into assisting in the funding of handicap port a potties at Covell's beach and a beach in Cotuit. Jean Boyle will contact Steve Sundelin, Supervisor at Structures & Grounds, to discuss funding. Tammy Cunningham will speak with Procurement about a potential vendor.

A discussion was held on the retirement of David Curley, Director of Recreation. Chair Kaddy stated she believes it is important they find an individual who has experience and knowledge of handicap accessibility. Chair Kaddy stated she would send an email or letter to John Klimm and Bill Cole to ask them to keep this in mind when considering potential candidates.

2011 MAY 20 AM 8:34
TOWN CLERK
BARNSTABLE MASS

A discussion was held on the dining guide and disbursement of funds. Tammy Cunningham stated she would speak with Mark Milne about the correct process for partial payout of monies to the Sturgis Charter School for the the completion of the guide. Jean Boyle made a motion to withdraw \$500 to start the dining guide accessibility project payable to Sturgis Charter Public School, Ann Mazzola seconded.

Survey Report – With the departure of Paul Nevosh and absence of a few members, the survey lists will be updated and handed out to members at the next meeting.

Chair Kaddy mentioned that the Town of Harwich includes a group of volunteers called “Friends of Disability Commission.” She asked that Commission Members bring a few friends which would be willing to spend a few mornings to assist with projects. It was suggested continuing the message on Channel 17 soliciting for volunteers. Chair Kaddy stated she would send a letter to Carla Burke asking what the “Friends of Disability Commission” means to them.

Ann Mazzola will be contacting Recreation to ask for a list of beach chairs on inventory.

ARC – The Commission discussed making a donation to ARC for the April 10th fund raiser in Paul Nevosh’s name. The Commission had a brief discussion on the challenges those with disabilities face.

Linda Cook made a motion to expend \$200 in Paul Nevosh’s name with the specific designation of campership to ARC, Ann Mazzola seconded. Linda Cooke amended the original motion changing the amount to \$500 designated for programs relating to camp and employment, Ann Mazzola seconded.

Office Report – Chair Kaddy stated she spoke with Sheila Mulcahy concerning finding transportation for Sheila’s Son to get back and forth to Boston. Chair Kaddy commented she was able to find options available through the New England Index.

Linda Cook commented the office is in need of volunteers who love to do office work. Files need to be organized, the office has a very expensive scanner that has not been used, and we now have the introduction of a new computer. The Commission discussed paying someone to come in to assist with completion of projects, once projects have been prioritized. Linda Cook will compile a list of three priority projects in the office and an approximate number of hours per week administrative support would be needed.

Chair Kaddy stated she would contact the Hyannis Chamber of Commerce to discuss the outer office area and handicap accessible side door being locked.

Chair Kaddy and Linda Cook discussed opportunities the Commission may have for exposure with Department Heads throughout the Town. It was suggested sending Department Heads the tax incentive document which was distributed by Jeff Dougan,

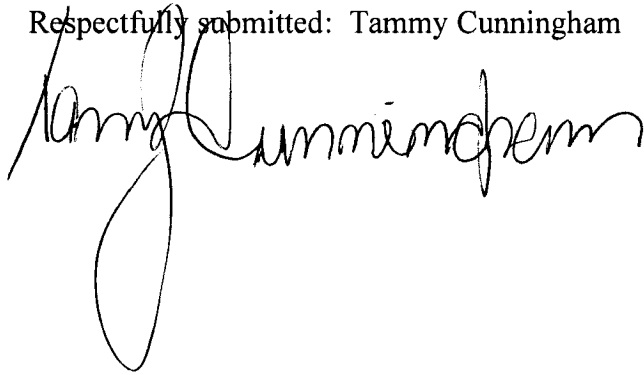
The Commission discussed compiling a list of accomplishments for end of the year to be delivered to the Town Manager and Town Council.

Succession Planning – Chair Kaddy suggested rotating chairing of the meetings to give everyone the opportunity to preside over a meeting. The discussion was tabled until a later date.

Next meeting to be held May 18th.

Adjournment 1:36 p.m.

Respectfully submitted: Tammy Cunningham

A handwritten signature in black ink, appearing to read "Tammy Cunningham". The signature is written in a cursive style with a large, prominent loop at the end of the name.

Tax Incentives for Improving Accessibility

Two tax incentives are available to businesses to help cover the cost of making access improvements. The first is a **tax credit** that can be used for architectural adaptations, equipment acquisitions, and services such as sign language interpreters. The second is a **tax deduction** that can be used for architectural or transportation adaptations.

(NOTE: A *tax credit* is subtracted from your tax liability after you calculate your taxes, while a *tax deduction* is subtracted from your total income before taxes, to establish your taxable income.)

Tax Credit

The **tax credit**, established under Section 44 of the Internal Revenue Code, was created in 1990 specifically to help small businesses cover ADA-related "eligible access expenditures." A business that for the previous tax year had either revenues of \$1,000,000 or less or 30 or fewer full-time workers may take advantage of this credit.

The credit can be used to cover a variety of expenditures, including:

- provision of readers for customers or employees with visual disabilities
- provision of sign language interpreters
- purchase of adaptive equipment
- production of accessible formats of printed materials (i.e., braille, large print, audio tape, computer diskette)
- removal of architectural barriers in facilities or vehicles (alterations must comply with applicable accessibility standards)
- fees for consulting services (under certain circumstances)

Note that the credit cannot be used for the costs of new construction. It can be used only for adaptations to existing facilities that are required to comply with the ADA.

The amount of the tax credit is equal to 50% of the eligible access expenditures in a year, up to a maximum expenditure of \$10,250. There is no credit for the first \$250 of expenditures. The maximum tax credit, therefore, is \$5,000.

Tax Deduction

The **tax deduction**, established under Section 190 of the Internal Revenue Code, is now a maximum of \$15,000 per year a reduction from the \$35,000 that was available through December 31, 1990.

A business (including active ownership of an apartment building) of any size may use this deduction for the removal of architectural or transportation barriers. The renovations under Section 190 must comply with applicable accessibility standards.

Small businesses can use these incentives in combination if the expenditures incurred qualify under both Section 44 and Section 190. For example, a small business that spends \$20,000 for access adaptations may take a tax credit of \$5,000 (based on \$10,250 of expenditures), and a deduction of \$15,000. The deduction is equal to the difference between the total expenditures and the amount of the credit claimed.

EXAMPLE: A small business' use of both tax credit and tax deduction:

\$20,000	Cost of access improvements (rest room, ramp, 3 doors widened)
<u>-\$5,000</u>	Maximum credit
\$15,000	Remaining for deduction

Annual Incentives

The tax credit and deduction can be used annually. You may not carry over expenses from one year to the next and claim a credit or deduction for the portion that exceeded the expenditure limit the previous year. However, if the amount of credit you are entitled to exceeds the amount of taxes you owe, *you may carry forward the unused portion of the credit to the following year.*

For further details and information, review these incentives with an accountant or contact your local IRS office or the national address below.

FOR MORE INFORMATION...

Request IRS Publications 535 and 334 for further information on tax incentives, or Form 8826 to claim your tax credit.

Internal Revenue Service

Publications & Forms

(800) 829-3637 voice

(800) 829-4059 TTY

Questions

(800) 829-1040 voice

(800) 829-4059 TTY

Legal Questions

Office of the Chief Counsel

P&SI:6

1111 Constitution Avenue, NW, Room 5112

Washington, D.C. 20224

(202) 622-3110 voice

Cunningham, Tammy

From: Donahue, Katie
Sent: Wednesday, March 30, 2011 11:55 AM
To: Cunningham, Tammy; Cassidy, William
Cc: Barnstable Disability Commission
Subject: Handicap - Dec 2010

Hello!

December 2010 had 5 ticket payments.

Thanks,
Katie

Cunningham, Tammy

From: Cassidy, William
Sent: Thursday, March 31, 2011 12:53 PM
To: Cunningham, Tammy
Cc: Cole, William; Blake, Mary
Subject: BDC Statement Updated 3/31/2011

Hi Tammy - this includes the December parking Katie mentioned in her email. You may also notice that the investment earnings increased quite a bit in February. This is due to a more favorable investment climate in February. The annualized average return for the town's investments was 1.2% in January and 3.9% in February. Tks --Hank



BDC INCOME
ATEMENT2011.xls

BDC NET INCOME STATEMENT FISCAL YEAR 2011

UPDATED 03/31/2011

	July	August	September	October	November	December	January	February	March	April	May	June	Total
Revenue:													
Parking fines	1,075.00	975.00	400.00	150.00	350.00	250.00	47.18	158.61					3,200.00
Interest Income	36.70	92.83	89.75	35.54	59.31	61.06	47.18	158.61					580.98
Other													
Total	1,111.70	1,067.83	489.75	185.54	409.31	311.06	47.18	158.61					3,780.98
Expenses:													
Postage						100.00							100.00
Scholarships						252.50							252.50
Other grant payments	3,000.00												3,000.00
BDC admin expense	500.00												500.00
Total	3,500.00					352.50							3,899.48
Net increase/(decrease)	(2,388.30)	1,067.83	489.75	185.54	409.31	(41.44)	47.18	111.63					(118.50)
Beginning Balance	49,490.96	47,102.66	48,170.49	48,660.24	48,845.78	49,255.09	49,213.65	49,260.83	49,372.46	49,372.46	49,372.46	49,372.46	49,490.96
Ending Balance	47,102.66	48,170.49	48,660.24	48,845.78	49,255.09	49,213.65	49,260.83	49,372.46	49,372.46	49,372.46	49,372.46	49,372.46	\$ 49,372.46

ACCESS SURVEYS CHAIRPERSONS

Jim Berks	Malls: Centerville, Festival, Stop & Shop
Linda Cook	Libraries
Tammy Cunningham	Town Buildings
Anne Mazzola	Beaches
Al Melcher	Public Schools
Sheila Mulcahy	Malls: Cape Cod, K-Mart, Enterprise Rd.
Paul Nevosh	Airports, Golf Courses, Polling Places
Linda Cook & Jean Boyle	Private and Parochial Schools
Sturgis Charter Schools	Dining Guide*

*Jean Boyle, Linda Cook and Raye Kaddy available to assist if needed