

## Summary of Appropriations and Revenues

### APPROPRIATIONS & OTHER EXPENDITURES

Total Appropriations of Town Meeting	\$6,312,001.80
Cherry Sheet Offsets	2,839.00
Other	21,530.29
State and County Charges	24,020.00
Allowance for Abatements & Exemptions	123,339.89

**TOTAL \$6,483,730.98**

### ANTICIPATED REVENUES

*Property Tax Levy* \$4,942,618.98

*State Distributions – Education*

Chapter 70 0

*State Distributions - General Government*

State Aid	370,356.00
Veterans Benefits	8,485.00
Exemption Reimbursements	12,735.00
State Owned Land	105,306.00
Public Libraries	2,839.00

*Local-Non-property Tax Revenues (anticipated)*

Motor Vehicle Excise	330,797.00
Penalties & Interest on Taxes	16,160.00
Payment in Lieu of Taxes	5,791.00
Other Charges for Services	72,000.00
Fees	16,000.00
Rentals	15,000.00
Departmental Revenue	1,800.00
Licenses and Permits	32,000.00
Fines and Forfeits	9,000.00
Investment Income	2,000.00

*Other*

Free Cash	278,780.00
Other Available Funds	230,249.00
Enterprise Funds – Recycle/Transfer Station	31,814.00

**TOTAL REVENUES \$6,483,730.98**

## How Your Tax Dollars Are Spent

Based on Operating Budgets

SERVICES/DEPARTMENTS	BUDGET%	BUDGET\$
General Government	7.04	435,335.74
Police Department	8.81	544,609.45
Dispatch	2.50	154,283.04
Fire Protection	2.45	151,646.16
Emergency Services	0.88	54,235.39
Inspectional Services	0.40	24,617.26
Animal Control	0.25	15,642.37
Tree Warden	0.05	2,800.00
Schools	48.37	2,988,810.78
Physical Environment: DPW+	7.02	433,514.77
Health/Human Services	0.63	39,051.73
Library/Cultural & Recreation	1.55	95,614.17
Municipal Buildings	0.93	57,407.73
Insurances & Fringes	9.75	602,565.86
Debt Service	0.02	1,000.00
Special Expenses/Article Accts	9.36	578,419.17
<b>TOTAL TO BE SPENT</b>	<b>100.00%</b>	<b>\$6,179,553.62</b>

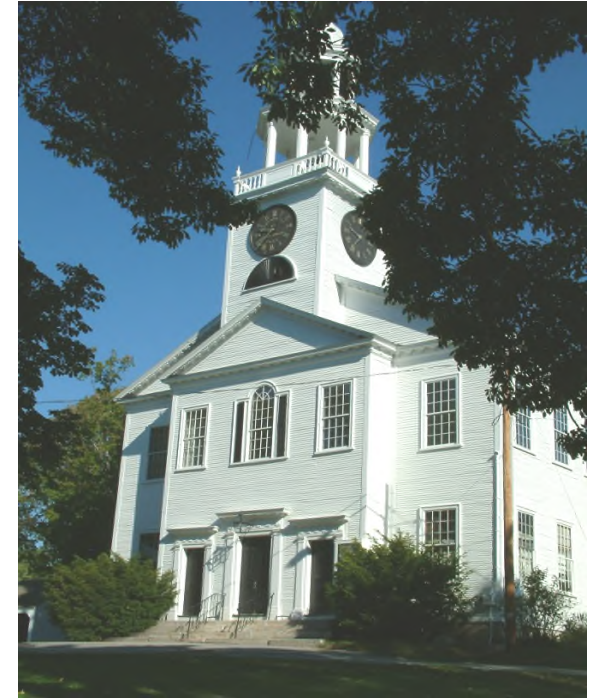
## Approximate Cost of Services to the Average Homeowner

TOWN SERVICE	AVERAGE TAXES
General Government	247.84
Police Department	310.04
Dispatch	87.83
Fire Protection	86.33
Emergency Services	30.88
Inspectional Services	14.01
Animal Control	8.81
Tree Warden	1.59
Schools	1,701.52
Physical Environment: DPW+	246.80
Health/Human Services	22.23
Library/Cultural & Recreation	54.43
Municipal Buildings	32.68
Insurances & Fringes	343.04
Debt Service	0.57
Special Expenses/Article Accts	329.73
<b>TOTAL AVERAGE TAX BILL</b>	<b>\$3,518.00</b>

(Based on an average valuation of \$210,911)

Compliments of  
The Ashby Board of Assessors  
895 Main Street  
Ashby, MA 01431

# Town of Ashby Valuation and Tax Summary Fiscal Year 2013



Prepared by the Board of Assessors

Oliver Mutch, Chairman  
Melissa Coyle, Member  
Charles Perna, Member  
Harald M. Scheid – Regional Tax Assessor  
Linda Couture – Associate Assessor  
Lois Raymond – Administrative Assistant

## THE ROLE OF ASSESSORS IN MUNICIPAL FINANCE

In Massachusetts, assessors are either appointed or elected to three-year terms. The assessors' primary responsibility is to value all real estate and personal property subject to taxation. Assessed valuations are based on "full and fair cash value" as of the January 1<sup>st</sup> preceding each fiscal year.

In order to maintain assessments at or near market value, the assessors' regularly compare property valuations with the selling prices of properties that have sold. Assessment-to-sale ratio statistics are analyzed to determine the median assessment level, as well as, assessment uniformity.

No valuation methodology can accurately predict what a property will sell for. A secondary and perhaps more important role of the Board of Assessors is to generate equitable assessments. To that end we continually strive to maintain an accurate property database and refine valuation tables and formulas that yield both equitable and explainable assessments.

## ABATEMENTS

All taxpayers have the right to file for an abatement of their taxes if they believe that their property has not been fairly valued.

Information regarding applications and deadlines to file for abatements is printed on tax bills, or can be obtained by calling the Assessors' Office at 978-386-2427 ext. 15. Applicants should present compelling evidence to support a claim of overvaluation.

Applications for abatements are due on or before the due date for payment of the 3<sup>rd</sup> quarter bill (February 1, 2013). Mailed applications must be postmarked no later than 2/1/2013.

## EXEMPTIONS

An exemption releases an individual from the requirement to pay all or a part of their property tax obligation. Exemptions are available to those individuals that meet the various requirements in the following categories:

- Elderly
- Blind
- Minor children of police/firefighters killed in the line of duty
- Disabled Veteran
- Widows or Widowers
- Orphaned Minor Children

Applications for personal exemptions are due on December 15<sup>th</sup>, or within ninety days of the mailing of the 3<sup>rd</sup> quarter bill (March 30, 2013).

## APPEALS

If you are not satisfied with the action taken by the Board of Assessors office regarding your request for abatement or exemption, you have the right to appeal to the State Appellate Tax Board, 100 Cambridge St. Boston, MA 02204 (617-727-3100).

## Valuations by Property Class

<u>Property Class</u>	<u>Accts</u>	<u>Valuation</u>
Mixed Use	14	15,813,500
Single Family Homes	1,084	228,627,700
Condominiums	0	0
Mobile Homes and Other Res	13	1,726,000
Two Family Homes	13	3,069,900
Three Family Homes	2	671,100
Apartments 4 - 8 Units	1	225,500
Vacant Land	350	14,913,500
Commercial	20	4,457,800
Industrial	4	701,700
Personal Property	126	8,516,277
Forest Lands - Chapter 61	53	142,200
Agricultural - Chapter 61A	41	425,542
Recreational - Chapter 61B	20	539,658
<b>TOTAL TAXABLE</b>	<b>1,741</b>	<b>\$282,920,377</b>
Exempt Properties		19,637,300
<b>TOTAL TAXABLE &amp; EXEMPT</b>		<b>\$302,557,677</b>

## History of Valuations, Tax Rates, and Levies

<u>Fiscal Year</u>	<u>Valuation</u>	<u>Tax Rate</u>	<u>Tax Levy</u>
2013	282,920,377	17.47	4,942,619
2012	282,400,824	16.42	4,637,022
2011	302,321,755	14.90	4,504,594
2010	319,193,905	13.64	4,353,805
2009	351,803,275	11.96	4,203,690
2008	350,386,764	11.53	3,999,888
2007	350,003,100	11.70	4,048,337
2006	338,987,900	10.64	3,606,831
2005	294,241,300	11.81	3,474,990
2004	253,655,200	13.48	3,419,272
2003	228,753,800	13.39	3,063,013
2002	184,283,100	15.84	2,919,044
2001	161,435,100	17.17	2,771,841
2000	145,816,800	17.72	2,583,874
1999	133,969,700	18.12	2,427,531
1998	124,899,100	18.55	2,316,878