

How Your Tax Dollars Are Spent

Based on Operating Budgets

Summary of Appropriations and Revenues

**APPROPRIATIONS & OTHER EXPENDITURES**

Total Appropriations of Town Meeting	\$6,789,192.25
Cherry Sheet Offsets	2,901.00
State and County Charges	24,334.00
Allowance for Abatements & Exemptions	82,240.41

**TOTAL** **\$6,898,667.66**

**ANTICIPATED REVENUES**

*Property Tax Levy* \$5,103,398.75

*State Distributions – Education*

Chapter 70 0

*State Distributions - General Government*

State Aid	379,110.00
Veterans Benefits	23,663.00
Exemption Reimbursements	12,468.00
State Owned Land	107,954.00
Public Libraries	2,901.00

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

Motor Vehicle Excise	330,797.00
Penalties & Interest on Taxes	19,160.00
Payment in Lieu of Taxes	6,160.00
Other Charges for Services	72,000.00
Fees	18,000.00
Rentals	14,400.00
Licenses and Permits	27,000.00
Fines and Forfeits	11,000.00
Investment Income	2,000.00

*Other*

Free Cash	482,140.91
Other Available Funds	246,864.00
Enterprise Funds – Recycle/Transfer Station	36,651.00

**TOTAL REVENUES** **\$6,898,667.66**

**SERVICES/DEPARTMENTS BUDGET% BUDGETS**

General Government	6.72	408,946.38
Police Protection	10.18	619,238.37
Fire Protection	2.63	159,825.18
Municipal Buildings	0.64	38,972.11
Emergency Services	0.90	54,885.09
Emergency Dispatch	2.54	154,543.04
Inspectional Services	0.41	24,847.00
Schools	53.71	3,268,706.00
Highway/Snow & Ice	7.42	451,370.30
IT Expenses	0.71	43,000.00
Expenses	1.45	88,445.00
Dog Officer	0.26	15,783.79
Health/Human Services	1.09	66,590.68
Library	1.37	83,286.13
Debt Service	0.02	1,000.00
Insurances & Fringes	9.96	606,097.27

**TOTAL TO BE SPENT 100.00% \$6,085,536.34**

Approximate Cost of Services  
to the Average Homeowner

**TOWN SERVICE AVERAGE TAXES**

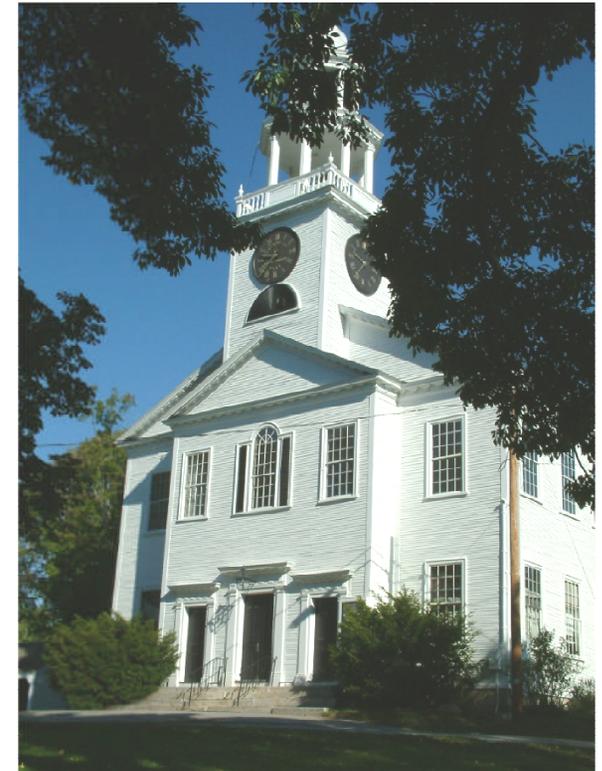
General Government	255.48
Police Protection	386.85
Fire Protection	99.85
Municipal Buildings	24.35
Emergency Services	34.29
Emergency Dispatch	96.55
Inspectional Services	15.52
Schools	2,042.04
Highway/Snow & Ice	281.98
IT Expenses	26.86
Expenses	55.25
Dog Officer	9.86
Health/Human Services	41.60
Library	52.03
Debt Service	0.62
Insurance & Fringes	378.64

**TOTAL AVERAGE TAX BILL \$3,801.78**

(based on an average valuation of \$199,046)

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

**Town of Ashby  
Valuation and Tax  
Summary  
Fiscal Year 2014**



**Prepared by the Board of Assessors**

Oliver Mutch, Chairman

Charles Perna, Member

Harald M. Scheid – Regional Tax Assessor

Linda Couture – Associate Assessor

Lois Raymond – Administrative Assessor

## 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, 2014). Mailed applications must be postmarked no later than 2/1/2014.

### 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, 2014).

### 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	16	17,571,120
Single Family Homes	1,087	216,362,500
Condominiums	0	0
Mobile Homes and Other Res	12	1,408,100
Two Family Homes	12	2,474,800
Three Family Homes	2	648,000
Apartments 4 - 8 Units	1	210,700
Vacant Land	346	12,803,900
Commercial	21	5,030,500
Industrial	4	640,100
Personal Property	113	9,170,052
Forest Lands - Chapter 61	50	143,700
Agricultural - Chapter 61A	41	236,591
Recreational - Chapter 61B	20	493,589
<b>TOTAL TAXABLE</b>	<b>1,725</b>	<b>\$267,193,652</b>
Exempt Properties		18,300,100
<b>TOTAL TAXABLE &amp; EXEMPT</b>		<b>\$285,493,752</b>

### History of Valuations, Tax Rates, and Levies

<u>Fiscal Year</u>	<u>Valuation</u>	<u>Tax Rate</u>	<u>Tax Levy</u>
2014	267,193,652	19.10	5,103,399
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