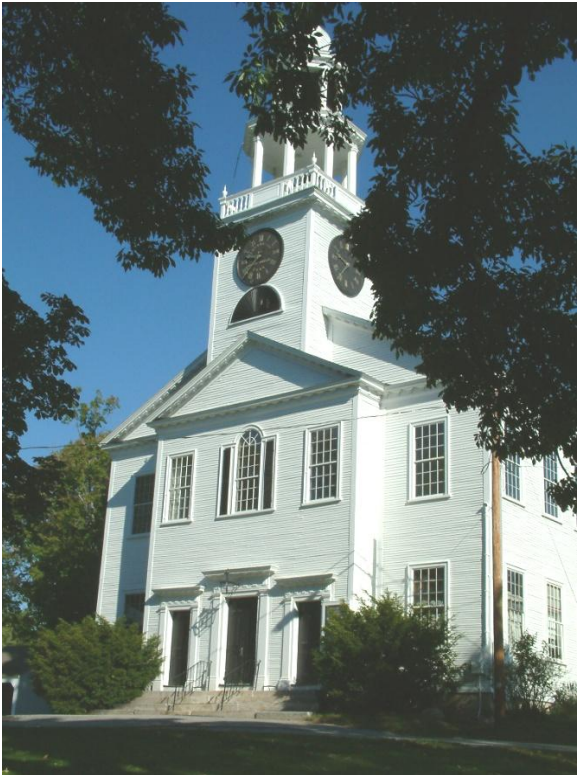


Compliments of
 The Ashby Board of Assessors
 895 Main Street
 Ashby, MA 01431

Town of Ashby Valuation and Tax Summary Fiscal Year 2017



Summary of Appropriations and Revenues

APPROPRIATIONS & OTHER EXPENDITURES	
Total Appropriations of Town Meeting	\$7,259,070.00
Cherry Sheet Offsets	4,019.00
State and County Charges	24,609.00
Allowance for Abatements & Exemptions	79,239.82
TOTAL	\$7,366,937.82
ANTICIPATED REVENUES	
<i>Property Tax Levy</i>	\$5,659,086.61
<i>State Distributions - General Government</i>	
State Aid	421,006.00
Veterans Benefits	28,847.00
Exemption Reimbursements	19,381.00
State Owned Land	94,290.00
Public Libraries	4,019.00

Local-Non-property Tax Revenues (anticipated)

Motor Vehicle Excise	385,000.00
Penalties & Interest on Taxes	22,000.00
Payment in Lieu of Taxes	11,000.00
Other Charges for Services	70,000.00
Fees	20,000.00
Rentals	17,000.00
Licenses and Permits	60,000.00
Fines and Forfeits	11,000.00
Investment Income	1,800.00
<i>Other</i>	
Enterprise Funds	32,627.00
Free Cash	378,171.21
Other Available Funds	131,710.00
TOTAL REVENUES	\$7,366,937.82

How Your Tax Dollars Are Spent
 Based on Operating Budgets

SERVICES/DEPARTMENTS	BUDGET%	BUDGET\$
General Government	6.42	454,177.42
Police Protection	10.70	756,946.64
Fire Protection	2.55	180,325.12
Municipal Buildings	1.14	80,625.00
Emergency Services	0.96	67,939.66
Emergency Dispatch	3.81	269,727.85
Inspectional Services	0.88	61,954.64
Schools	52.24	3,695,727.00
Highway/Snow & Ice	7.02	496,427.29
IT Expenses	0.61	43,000.00
Expenses	0.43	30,468.61
Dog Officer	0.23	16,432.98
Health/Human Services	.94	66,319.18
Library	1.30	91,769.91
Debt Service	0.01	1,000.00
Insurances & Fringes	10.76	761,365.18
TOTAL TO BE SPENT	100.00%	\$7,074,206.48

Approximate Cost of Services
 to the Average Homeowner

TOWN SERVICE	AVERAGE TAXES
General Government	269.41
Police Protection	449.00
Fire Protection	106.96
Municipal Buildings	47.82
Emergency Services	40.30
Emergency Dispatch	160.00
Inspectional Services	36.75
Schools	2,192.22
Highway/Snow & Ice	294.47
IT Expenses	25.51
Expenses	18.07
Dog Officer	9.75
Health/Human Services	39.34
Library	54.44
Debt Service	0.59
Insurance & Fringes	451.62
TOTAL AVERAGE TAX BILL	\$4,196.25

(based on an average valuation of \$201,476.)

Prepared by the Board of Assessors

Charles Perna, Chairman
 Oliver Mutch, Member
 Kevin Sierra, Member

Harald M. Scheid – Regional Tax Assessor
 Linda Couture – Regional 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 1st 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 3rd quarter bill (February 1, 2017). Mailed applications must be postmarked no later than 2/1/2017.

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 15th, or within ninety days of the mailing of the 3rd quarter bill (March 30, 2017).

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	15	17,510,497
Single Family Homes	1,090	219,609,100
Condominiums	0	0
MISC 103,109's	12	1,341,200
Two Family Homes	14	2,973,300
Three Family Homes	2	655,000
Apartments 4 - 8 Units	1	222,000
Vacant Land 106's	344	13,194,300
Commercial	20	5,152,000
Industrial	4	666,700
Personal Property	98	9,391,448
Forest Lands - Chapter 61	45	79,600
Agricultural - Chapter 61A	44	244,758
Recreational - Chapter 61B	22	639,423
TOTAL TAXABLE	1,711	\$271,679,626
Exempt Properties		18,757,800
TOTAL TAXABLE & EXEMPT		\$290,437,426

History of Valuations, Tax Rates, and Levies

<u>Fiscal Year</u>	<u>Valuation</u>	<u>Tax Rate</u>	<u>Tax Levy</u>
2017	271,679,626	20.83	5,659,087
2016	269,811,112	20.10	5,423,203
2015	267,380,967	19.68	5,262,057
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