

Summary of Appropriations and Revenues

APPROPRIATIONS & OTHER EXPENDITURES

Total Appropriations of Town Meeting	\$5,904,706.78
Cherry Sheet Offsets	2,835.00
Snow and Ice Deficit	64,833.00
State and County Charges	22,703.00
Allowance for Abatements & Exemptions	63,902.05

TOTAL **\$6,058,979.83**

ANTICIPATED REVENUES

Property Tax Levy \$4,637,021.53

State Distributions – Education

Chapter 70 0

State Distributions - General Government

State Aid	343,578.00
Exemption Reimbursements	13,328.00
State Owned Land	105,272.00
Public Libraries	2,835.00

Local-Non-property Tax Revenues (anticipated)

Motor Vehicle Excise	315,800.00
Penalties & Interest on Taxes	15,500.00
Payment in Lieu of Taxes	5,791.00
Other Charges for Services	70,942.00
Fees	14,305.00
Rentals	13,000.00
Licenses and Permits	21,675.00
Fines and Forfeits	13,000.00
Investment Income	1,500.00

Other

Free Cash	198,170.00
Other Available Funds	230,973.00
Enterprise Funds – Recycle/Transfer Station	29,511.30

TOTAL REVENUES **\$6,032,201.83**

How Your Tax Dollars Are Spent

Based on Operating Budgets

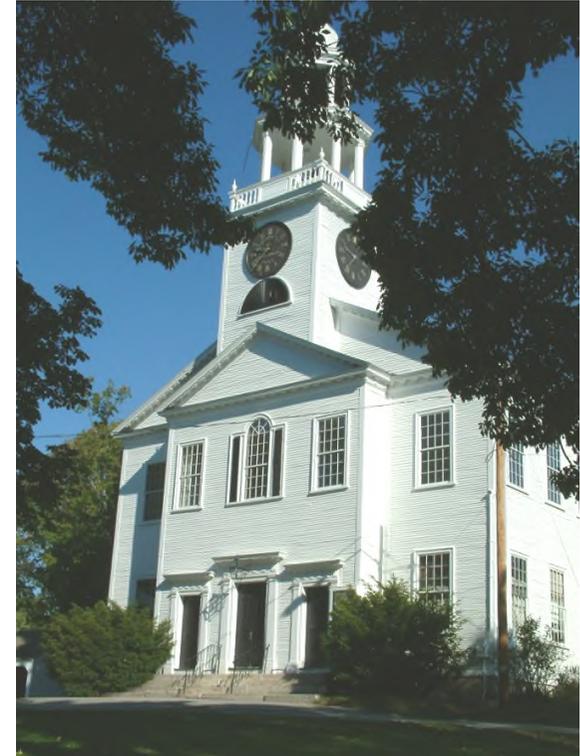
SERVICES/DEPARTMENTS	BUDGET%	BUDGET\$
Ambulance/EMS	0.91	49,306.83
Animal Control	0.29	15,638.46
Dispatch	2.77	149,678.85
Fire Protection	2.73	147,771.07
Employee Benefits	10.15	548,671.89
General Government	8.99	486,434.05
Health/Human Services	0.62	33,438.29
Inspectional Services	0.50	26,769.87
Library/Cultural/Recreation	1.45	78,562.76
Police Protection	9.70	524,613.00
Public Works	7.74	418,372.41
Schools/Education	54.16	2,928,795.00
TOTAL TO BE SPENT	100.00%	\$5,408,052.48

Approximate Cost of Services
to the Average Homeowner

TOWN SERVICE	AVERAGE TAXES
Ambulance	30.85
Animal Control	9.79
Dispatch	93.66
Fire Protection	92.47
Employee Benefits	343.32
General Government	304.38
Health/Human Services	20.92
Inspectional Services	16.75
Library/Cultural/Recreation	49.16
Police Protection	328.27
Public Works	261.79
Schools/Education	1,832.65
TOTAL AVERAGE TAX BILL	\$3,384.01
<i>(based on an average valuation of \$212,281)</i>	

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

Town of Ashby
Valuation and Tax
Summary
Fiscal Year 2012



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 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, 2012). Mailed applications must be postmarked no later than 2/1/2012.

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, 2012).

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	16,003,472
Single Family Homes	1,077	228,627,100
Condominiums	0	0
Mobile Homes and Other Res	14	1,889,200
Two Family Homes	12	2,665,500
Three Family Homes	2	673,000
Apartments 4 - 8 Units	1	228,900
Vacant Land	361	15,570,600
Commercial	21	4,019,900
Industrial	4	714,600
Personal Property	130	8,079,285
Forest Lands - Chapter 61	53	142,200
Agricultural - Chapter 61A	41	425,542
Recreational - Chapter 61B	20	539,609
TOTAL TAXABLE	1,752	\$282,400,824
Exempt Properties		19,549,700
TOTAL TAXABLE & EXEMPT		\$301,950,524

History of Valuations, Tax Rates, and Levies

<u>Fiscal Year</u>	<u>Valuation</u>	<u>Tax Rate</u>	<u>Tax Levy</u>
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