

Summary of Appropriations and Revenues

APPROPRIATIONS & OTHER EXPENDITURES

Total Appropriations of Town Meeting	\$17,405,486.00
Debt & Interest Charges	55,714.00
Cherry Sheet Offsets	7,758.00
Other	49,232.00
State and County Charges	49,359.00
Allowance for Abatements & Exemptions	84,101.07

TOTAL \$17,651,650.07

ANTICIPATED REVENUES

<i>Property Tax Levy</i>	\$12,564,260.07
<i>State Distributions – Education</i>	
Chapter 70	-0-
<i>State Distributions - General Government</i>	
State Aid	707,489.00
Veterans Benefits	78,932.00
Exemption Reimbursements	38,996.00
State Owned Land	76,503.00
Public Libraries	7,758.00

Local-Non-property Tax Revenues (anticipated)

Motor Vehicle Excise	700,000.00
Other Excise	2,300.00
Penalties & Interest on Taxes & Excises	120,900.00
Payment in Lieu of Taxes	67,000.00
Other Charges for Services	338,858.00
Fees	98,138.00
Licenses and Permits	121,445.00
Fines and Forfeits	22,775.00
Investment Income	6,750.00
Miscellaneous Recurring	32,700.00
Miscellaneous Non-Recurring	137,068.00

Other

Enterprise Funds	1,590,411.00
Free Cash	327,567.00
Other Available Funds	611,800.00

TOTAL REVENUES \$17,651,650.07

How Your Tax Dollars Are Spent

Based on Operating Budgets

SERVICES/DEPARTMENTS	BUDGET%	BUDGET\$
General Government Salaries	4.77	716,050
Municipal Buildings	1.26	189,057
Police Department	7.64	1,145,394
Emergency Dispatch	1.75	263,168
Fire Protection	4.24	635,975
Inspectional Services	0.42	63,045
Animal Control	0.20	30,600
Schools	46.79	7,019,189
DPW/Snow & Ice	6.14	921,220
Health/Human Services	0.99	147,936
Library	1.30	194,495
Parks & Recreation Committee	0.13	20,040
Debt Service	13.54	2,031,310
Employee Insurance Benefits	8.95	1,342,881
Non-Departmental Expenses	0.63	93,853
Historical Commission	0.01	2,000
IT Expenses	1.23	183,858
TOTAL TO BE SPENT	100.00%	\$15,000,071

Approximate Cost of Services to the Average Homeowner

TOWN SERVICE	AVERAGE TAXES
General Government Salaries	214.48
Municipal Buildings	56.63
Police Department	343.08
Emergency Dispatch	78.83
Fire Protection	190.49
Inspectional Services	18.88
Animal Control	9.17
Schools	2,102.47
DPW/Snow & Ice	275.93
Health/Human Services	44.31
Library	58.26
Parks & Recreation Committee	6.00
Debt Service	608.44
Employee Insurance Benefits	402.24
Non-Departmental Expenses	28.11
Historical Commission	0.60
IT Expenses	55.07
TOTAL AVERAGE TAX BILL	\$4,493.00

(Based on an average valuation of \$201,657)

Compliments of
The Ashburnham Board of Assessors
32 Main Street
Ashburnham, MA 01430

Town of Ashburnham
Valuation and Tax
Summary
Fiscal Year 2015



Prepared by the Board of Assessors

Donna Burton, Chairperson
Walter Harrington, Member
Jeffrey Perkins, Member
Harald M. Scheid – Regional Tax Assessor
Linda Couture – Associate Assessor
Donna Burton – Administrative Assistant/Assessor

Applications for abatements are due on or before the due date for payment of the 3rd quarter bill (February 1, 2015). Mailed applications must be postmarked no later than February 1, 2015.

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 are printed on tax bills, or can also be obtained by calling the Assessors' Office at 978-827-4100 ext. 2. Applicants should present compelling evidence to support a claim of overvaluation.

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, 2015).

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	3,927,975
Single Family Homes	2,399	483,774,799
Condominiums	4	732,100
Mobile Homes and Other Res	45	8,831,300
Two Family Homes	37	6,731,300
Three Family Homes	6	1,329,000
Apartments 4 - 8 Units	4	1,328,700
Vacant Land	999	31,673,300
Commercial	39	8,571,900
Industrial	29	4,111,300
Personal Property	381	10,838,623
Forest Lands - Chapter 61	44	235,600
Agricultural - Chapter 61A	18	348,500
Recreational - Chapter 61B	33	1,491,100
TOTAL TAXABLE	4,052	\$563,925,497
Exempt Properties		\$105,328,000
TOTAL TAXABLE & EXEMPT		\$669,253,497

History of Valuations, Tax Rates, and Levies

<u>Fiscal Year</u>	<u>Valuation</u>	<u>Tax Rate</u>	<u>Tax Levy</u>
2015	563,925,497	22.28	12,564,260
2014	560,427,319	19.83	11,113,274
2013	572,781,675	18.85	10,796,935
2012	575,771,428	18.34	10,559,648
2011	606,776,865	17.15	10,406,223
2010	627,539,382	16.15	10,134,761
2009	691,016,094	13.88	9,591,303
2008	669,584,735	12.93	8,657,731
2007	660,244,905	13.00	8,583,184
2006	625,403,918	12.76	7,980,154
2005	559,678,668	13.56	7,589,243
2004	481,484,195	13.32	6,413,369