

Summary of Appropriations and Revenues

How Your Tax Dollars Are Spent

(based on an average valuation of \$204,859)

Based on Operating Budgets

APPROPRIATIONS & OTHER EXPENDITURES

Total Appropriations of Town Meeting	\$14,801,768.71
Cherry Sheet Offsets	5,516.00
Snow and Ice Deficit	68,220.73
State and County Charges	44,990.00
Allowance for Abatements & Exemptions	93,636.90

TOTAL \$15,014,132.34

ANTICIPATED REVENUES

<i>Property Tax Levy</i>	\$10,559,647.99
<i>State Distributions – Education</i>	
Chapter 70	9,935,704.00
<i>State Distributions - General Government</i>	
State Aid	623,876.00
Exemption Reimbursements	31,451.00
State Owned Land	59,432.00
Public Libraries	5,516.00

Local-Non-property Tax Revenues (anticipated)

Motor Vehicle Excise	629,900.00
Penalties & Interest on Taxes	110,000.00
Payment in Lieu of Taxes	40,000.00
Other Charges for Services	222,650.00
Fees	95,890.00
Rentals	0.00
Licenses and Permits	88,000.00
Fines and Forfeits	25,950.00
Investment Income	6,750.00

Other

Free Cash	216,322.00
Other Available Funds	646,148.00
Enterprise Funds	1,609,577.67

TOTAL REVENUES \$24,906,814.66

SERVICES/DEPARTMENTS	BUDGET%	BUDGET\$
Encumbered Funds	0.00	391.09
State/County Assessments	0.30	44,990
Reserve Fund	0.51	75,000
Emergency Dispatch	1.61	239,045
Animal Control	0.23	34,503
Debt Service	5.75	851,635
Fire Protection	3.82	566,457
Employee Salaries	5.13	760,641
Employee Benefits	7.20	1,066,637
Town Buildings	1.72	255,146
IT Expenses	0.77	114,123
Inspectional Services	0.29	42,451
Library	1.01	149,256
Police Protection	6.46	957,198.50
Public Works	8.21	1,216,707
Schools	45.00	6,669,297
Agri & Historical Commission	0.00	400
Debt Service	5.75	851,635
Special Articles	1.13	168,142
Water	4.53	671,989.67
Sewer	6.33	937,588
TOTAL TO BE SPENT	100.00%	\$14,821,597

Approximate Cost of Services to the Average Homeowner

TOWN SERVICE	AVERAGE TAXES
Encumbered Funds	0.10
State/County Assessments	11.45
Reserve Fund	19.08
Emergency Dispatch	60.82
Animal Control	8.78
Debt Service	216.68
Fire Protection	144.12
Employee Salaries	193.53
Employee Benefits	271.38
Town Buildings	64.92
IT Expenses	29.04
Inspectional Services	10.80
Library	37.97
Police Protection	243.54
Public Works	309.56
Schools	1,696.84
Agri & Historical Commission	.10
Debt Service	216.68
Special Articles	42.78
Water	170.97
Sewer	238.55
TOTAL AVERAGE TAX BILL	\$3,771.00

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

**Town of Ashburnham
Valuation and Tax
Summary
Fiscal Year 2012**



Prepared by the Board of Assessors

Donna Burton, Chairperson
Celia Jornet, Member
Walter Harrington, Member
Harald M. Scheid – Regional Tax Assessor
Linda Couture – Associate Assessor
Donna Burton – Administrative Secretary/Assessor

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.

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 978-827-4100 ext. 111. 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, 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	14	4,100,900
Single Family Homes	2,391	489,817,400
Condominiums	22	985,100
Mobile Homes and Other Res	45	8,612,800
Two Family Homes	37	7,323,800
Three Family Homes	5	1,182,800
Apartments 4 - 8 Units	4	1,476,200
Vacant Land	1,059	37,239,300
Commercial	43	9,980,100
Industrial	28	4,772,100
Personal Property	357	8,730,728
Forest Lands - Chapter 61	44	162,500
Agricultural - Chapter 61A	16	313,400
Recreational - Chapter 61B	22	1,074,300
TOTAL TAXABLE	4,087	\$575,771,428
Exempt Properties		89,320,300
TOTAL TAXABLE & EXEMPT		\$665,091,728

History of Valuations, Tax Rates, and Levies

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