Summary of Appropriations and Revenues

APPROPRIATIONS & OTHER EXPENDITURES	
Total Appropriations of Town Meeting	$19,053,362.70
Amounts Certified for tax title	20,000.00
Overlay Deficits Prior Year	10,546.24
Cherry Sheet Offsets	8,600.00
State and County Charges	49,662.00
Allowance for Abatements & Exemptions	130,304.88
TOTAL	**$19,272,475.82**
ANTICIPATED REVENUES	
Property Tax Levy	$14,363,690.12
State Distributions - General Government	
State Aid	822,091.00
Veterans Benefits	62,865.00
Exemption Reimbursements	43,898.00
State Owned Land	92,311.00
Public Libraries	8,600.00
Local-Non-Property Tax Revenues (anticipated)	
Motor Vehicle Excise	880,595.00
Other Excise	2,012.00
Penalties & Interest on Taxes & Excises	52,983.00
Payment in Lieu of Taxes	67,637.00
Other Charges for Services	370,000.00
Fees	102,250.00
Licenses and Permits	231,500.00
Fines and Forfeits	21,850.00
Investment Income	3,900.00
Miscellaneous Recurring	110,000.00
Miscellaneous Non-Recurring	18,907.00
Other	
Enterprise Funds	1,625,147.00
Other Available Funds	392,239.70
TOTAL REVENUES	**$19,272,475.82**

How Your Tax Dollars Are Spent

Based on Operating Budgets

SERVICES/DEPARTMENTS	BUDGET%	BUDGET$
General Government	13.80	2,545,334.18
Police Department	6.79	1,252,059.64
Emergency Dispatch	1.46	268,988.05
Fire Department	5.13	946,700.29
DPW/Snow & Ice	8.74	1,611,699.68
IT Expenses	1.30	240,707.74
Schools/Education	42.77	7,889,824.78
Municipal Buildings	.93	171,667.46
Human Services	.57	105,339.81
Culture/Recreation	.12	22,067.21
Debt Service	10.22	1,884,833.52
Employee Insurance Benefits	6.12	1,128,824.81
Library	1.16	214,395.45
Intragovernmental	.27	48,887.00
Other/Transfers	.63	116,594.15
TOTAL TO BE SPENT	**100.00%**	**$18,447,923.77**

Approximate Cost of Services to the Average Homeowner

TOWN SERVICE	AVERAGE TAXES
General Government	697.29
Police Department	343.00
Emergency Dispatch	73.69
Fire Department	259.35
DPW/Snow & Ice	441.52
IT Expenses	65.94
Schools/Education	2,161.41
Municipal Buildings	47.03
Human Services	28.86
Culture/Recreation	6.05
Debt Service	516.35
Employee Insurance Benefits	309.24
Library	58.73
Intragovernmental	13.39
Other/Transfers	31.91
TOTAL AVERAGE TAX BILL	**$5,053.79**

(Based on an average valuation of $224,115)

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

Town of Ashburnham Valuation and Tax Summary

Fiscal Year 2019

Prepared by the Board of Assessors

Walter Harrington, Chairperson
Donna Burton, Member
Chris LeBlanc, Member
Harald M. Scheid – Regional Assessor
Linda Couture – Regional Associate Assessor
Amanda Belliveau – Administrative Assistant 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 are printed on tax bills, or can also be obtained by calling the Assessors' Office at 978-827-4100 ext. 111. 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, 2019). Mailed applications must be postmarked no later than February 1, 2019.

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 April 1st, or three months after mailing of the 3rd quarter bill (March 30, 2019).

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

Property Class	*Accts*	*Valuation*
Mixed Use	9	3,129,175
Single Family Homes	2,450	549,081,599
Condominiums	22	4,463,900
Mobile Homes and Other Res	40	8,895,200
Two Family Homes	39	7,601,400
Three Family Homes	6	1,421,400
Apartments 4 - 8 Units	4	1,521,700
Vacant Land	923	31,860,800
Commercial	43	11,345,700
Industrial	28	4,722,800
Personal Property	318	10,219,563
Forest Lands - Chapter 61	48	463,600
Agricultural - Chapter 61A	13	259,400
Recreational - Chapter 61B	37	1,702,300
TOTAL TAXABLE	**3,981**	**$636,970,737**
Exempt Properties	299	$158,578,100
TOTAL TAXABLE & EXEMPT		**$795,548,837**

History of Valuations, Tax Rates, and Levies

Fiscal Year	*Valuation*	*Tax Rate*	*Tax Levy*
2019	636,970,737	22.55	14,363,690
2018	597,938,144	23.40	13,991,753
2017	574,028,789	22.97	13,185,441
2016	565,846,177	22.75	12,873,000
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