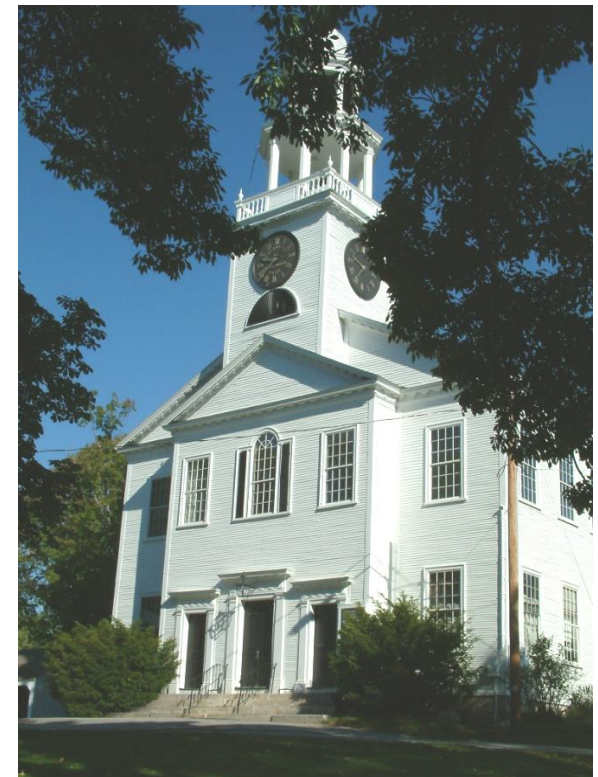


Compliments of  
 The Ashby Board of Assessors  
 895 Main Street  
 Ashby, MA 01431

# Town of Ashby Valuation and Tax Summary Fiscal Year 2019



Prepared by the Board of Assessors

Charles Perna, Chairman  
 Kevin Sierra, Member  
 Jeffery Childs, Member

Harald Scheid – Regional Tax Assessor  
 Joshua Gendron – Regional Associate Assessor  
 Lois Raymond – Administrative Assessor

## Summary of Appropriations and Revenues

### APPROPRIATIONS & OTHER EXPENDITURES

Total Appropriations of Town Meeting	\$9,137,632.59
Cherry Sheet Offsets	4,450.00
State and County Charges	26,045.00
Allowance for Abatements & Exemptions	84,864.34

**TOTAL \$9,252,991.93**

### ANTICIPATED REVENUES

*Property Tax Levy* \$7,210,329.92

### *State Distributions - General Government*

State Aid	452,735.00
Veterans Benefits	24,377.00
Exemption Reimbursements	20,035.00
State Owned Land	94,200.00
Public Libraries	4,450.00

### *Local-Non-property Tax Revenues (anticipated)*

Motor Vehicle Excise	400,000.00
Penalties & Interest on Taxes	22,500.00
Payment in Lieu of Taxes	12,000.00
Other Charges for Services	151,000.00
Fees	46,300.00
Rentals	18,000.00
Licenses and Permits	45,300.00
Fines and Forfeits	8,500.00
Investment Income	2,400.00

### *Other*

Enterprise Funds	32,132.00
Free Cash	614,733.01
Other Available Funds	94,000.00

**TOTAL REVENUES \$9,252,991.93**

## How Your Tax Dollars Are Spent

Based on Operating Budgets

SERVICES/DEPARTMENTS	BUDGET%	BUDGET\$
General Government	6.00	478,506.00
Police Protection	11.38	907,309.44
Fire Protection	2.56	204,163.58
Municipal Buildings	2.08	165,734.48
Emergency Services	1.88	149,804.66
Emergency Dispatch	3.03	241,703.23
Inspectional Services	0.34	27,249.62
Schools	51.00	4,064,237.00
Highway/Snow & Ice	6.96	554,917.50
IT Expenses	0.54	43,000
Expenses & Recreation	0.21	16,430.56
Dog Officer	0.21	16,884.32
Health/Human Services	0.85	67,687.34
Library	1.29	102,711.09
Debt Service	0.01	1,000.00
Insurances & Fringes	11.65	928,436.21
<b>TOTAL TO BE SPENT</b>	<b>100.00%</b>	<b>\$7,969,775.03</b>

## Approximate Cost of Services to the Average Homeowner

TOWN SERVICE	AVERAGE TAXES
General Government	322.30
Police Protection	611.13
Fire Protection	137.52
Municipal Buildings	111.63
Emergency Services	100.90
Emergency Dispatch	162.80
Inspectional Services	18.35
Schools	2,737.53
Highway/Snow & Ice	373.77
IT Expenses	28.96
Expenses	11.07
Dog Officer	11.37
Health/Human Services	45.59
Library	69.18
Debt Service	0.67
Insurance & Fringes	625.36
<b>TOTAL AVERAGE TAX BILL</b>	<b>\$5,368.16</b>

(based on an average valuation of \$244,786.)

## 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 1<sup>st</sup> 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 3<sup>rd</sup> quarter bill (February 1, 2019). Mailed applications must be postmarked no later than 2/1/2019.

### 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 December 15<sup>th</sup>, or within ninety days of the mailing of the 3<sup>rd</sup> 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

<u>Property Class</u>	<u>Accts</u>	<u>Valuation</u>
Single Family Homes	1,092	267,306,600
Condominiums	0	0
MISC 103,109's	12	1,701,000
Two Family Homes	14	3,401,800
Three Family Homes	2	714,300
Apartments 4 - 8 Units	1	257,700
Vacant Land 106's	339	15,638,400
Commercial	19	5,875,400
Industrial	5	815,300
Forest Lands - Chapter 61	46	124,400
Agricultural - Chapter 61A	46	265,676
Recreational - Chapter 61B	23	720,776
Mixed Use	15	21,350,514
Personal Property	84	10,616,548
<b>TOTAL TAXABLE</b>	<b>1,698</b>	<b>\$328,788,414</b>
Exempt Properties	128	21,594,300
<b>TOTAL TAXABLE &amp; EXEMPT</b>		<b>\$350,382,714</b>

### History of Valuations, Tax Rates, and Levies

<u>Fiscal Year</u>	<u>Valuation</u>	<u>Tax Rate</u>	<u>Tax Levy</u>
2019	328,788,414	21.93	7,210,330
2018	298,845,721	20.17	6,027,718
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