ASSESSORS OFFICE
Fiscal Year 2005

Jane Kaufman-Balis joined the Board on July 1, 2004 to replace Michael Sullivan. The Board was then reorganized, and Kelly Erwin was elected chair.

The strong real estate market continued and for FY 05 the average increase in single-family home assessments was 17% over the previous year. As part of the informational package, the Department held six meetings to help the public understand the process and why the valuations keep changing. Meetings were held at Mark's Meadow School, the Bangs Community Center and at the Munson Library.

The Board met several times during FY 05 with the Select Board to discuss classification and Residential Exemptions. Although no action was taken on either, the assessors will present information for FY 06.

David W. Burgess
David W Burgess
Principal Assessor

FY 05 TAX RATE RECAPITULATION

(A) Class	(B) Levy Percentage	(C) Levy by Class	(D) Valuation Class	(E) Tax Rate (C)-(D) X1000(A)
Residential	89.6482%	25,641,718.43	1,536,352,054	16.69
Open Space				
Commercial	7.9382%	2,270,531.80	136,041,446	16.69
Industrial	0.2610%	74,652.79	4,473,700	16.69
Personal Prop.	2.1526%	615,699.62	36,889,700	16.69
TOTAL	100.00%		1,713,756,900	*****

AMHERST BOARD OF ASSESSORS FY 05 ANNUAL REPORT

The Amherst Board of Assessors held 12 public meetings during FY 05. Board activities associated with these meetings are summarized in the following report. Details on the information in this report can be found in the minutes of the Board of Assessors meetings. The Board also had joint meetings with the Select Board to hold the annual classification hearing and to discuss a potential residential exemption.

REAL/PERSONAL PROPERTY TAX

Commitments/Warrants

The Board signed summary FY 05 property tax commitments and water/sewer warrants for the following:

Real Estate Tax	$28,022,346.92
CPA	$ 185,045.50
Personal Property	$ 615,689,44
Water Liens Interest	$ 4,915.38
Water Liens	$ 46,573,11
Sewer Liens	$ 39,071.07
Sewer Liens Interest	$ 4,156.08
Rollback Tax	$ 26,208.20

Abatements

In FY 05, of 96 applications for abatement of real/personal property tax, 42 were approved for some reduction in tax and 54 were denied any abatement; 56 of the applications were for single-family homes.

Personal Exemptions and Deferrals

The Board signed a form that was submitted to the Department of Revenue for partial reimbursement of FY 04 personal exemptions. For FY 05, there were a total of 141 personal

exemptions and deferrals totaling $93,134.81, as follows:

	#	Value		#	Value
Clause 17D	9	$ 2,906.40	Clause 37A	10	$ 9,232.70
Clause 18	0	0.00	Clause 41C	43	51,325.69
Clause 22	66	35,499.09	Clause 41A	5	12,528.32
Clause 50	3	1,500.00			

MOTOR VEHICLE EXCISE TAX

Abatements

The following total amounts of motor vehicle excise tax abatements for July 2004 through June 2005 were signed by the Board:

2000	32.50
2001	143.65
2002	1,308.35
2003	22,903.60
2004	168,203.38
2005	124,181.93

Commitments/Warrants

Motor Vehicle excise tax commitments and warrants for the following yearly totals were signed by the Board:

2003	18,307.00
2004	278,944.94
2005	1,296,710.78

SPECIAL MEETINGS

The Select Board is responsible for allocation of the tax rate (Minimum Residential Factor): whether or not to have a Residential Exemption, and other distributions of the tax burden within classes as allowed by the law. The required public meeting to discuss these issues was held on December 15, 2004 in the Town Hall. Board of Assessors recommendations included not to have a split rate and not to exercise the Residential Exemption. The Select Board approved a single tax rate for all classes and no shifts of the tax burden within classes.

TAX RATE/ETC.

Board members signed the Tax Rate Recapitulation form for FY 05 on December 16, 2004, showing a tax rate of $16.69. The rate was reviewed and approved by the Department of Revenue (DOR) on December 17, 2004.

Prepared from the Board meeting minutes.

For: Michael Sullivan
Constance Kruger
Kelly Erwin
Amherst Board of Assessors