

HOW PROPERTY TAXES ARE DETERMINED

The Town Meeting adopts a budget that will determine the funds to be raised through the levy (property taxes) after accounting for other funds the town will receive from state aid and local receipts such as excise tax, fees and user charges.

The Board of Assessors develop property assessments, at full and fair cash value, by collecting and analyzing property and market data. The results of this analysis are sent to the Department of Revenue for review and certification.

After the budget and property assessments are established, the Board of Selectmen determine whether to shift the tax levy away from the residential properties and onto the commercial properties. Once the levy shift is determined, the amount to raise (from Town Meeting) is divided among the taxpayers in proportion to the value of their property.