

**THE COMMONWEALTH OF MASSACHUSETTS
DEPARTMENT OF REVENUE
TAX RATE RECAPITULATION**

FISCAL 2012

**OF
NORTHAMPTON**
City / Town / District

I. TAX RATE SUMMARY

Ia. Total amount to be raised (from IIe)	\$	<u>95,370,225.96</u>
Ib. Total estimated receipts and other revenue sources (from IIIe)		<u>52,144,263.76</u>
Ic. Tax levy (Ia minus Ib)	\$	<u>43,225,962.20</u>
Id. Distribution of Tax Rates and levies		

CLASS	(b) Levy percentage (from LA - 5)	(c) IC above times each percent in col (b)	(d) Valuation by class (from LA - 5)	(e) Tax Rates (c) / (d) x 1000	(f) Levy by class (d) x (e) / 1000
Residential	80.2008%	34,667,567.49	2,596,822,400	13.35	34,667,579.04
Net of Exempt					0.00
Open Space	0.0000%	0.00	0		0.00
Commercial	13.8794%	5,999,504.20	449,401,900	13.35	5,999,515.37
Net of Exempt					0.00
Industrial	3.0385%	1,313,420.86	98,382,400	13.35	1,313,405.04
SUBTOTAL	97.1187%		3,144,606,700		41,980,499.45
Personal	2.8813%	1,245,469.65	93,293,090	13.35	1,245,462.75
TOTAL	100.0000%		3,237,899,790		43,225,962.20

Board of Assessors of

NORTHAMPTON

MUST EQUAL IC


City / Town / District

NOTE : The information was Approved on 12/16/2011.

Joan C. Sarafin, Principal Assessor, Northampton, 413-587-1200	12/2/2011 9:46 AM
Joan C. Sarafin, Principal Assessor, Northampton, 413-587-1200	12/12/2011 3:35 PM
Joan C. Sarafin, Principal Assessor, Northampton, 413-587-1200	12/12/2011 3:36 PM
Assessor	Date

Do Not Write Below This Line --- For Department of Revenue Use Only

Reviewed By	Henry Williams
Date :	16-DEC-11
Approved :	Dennis Mountain
Director of Accounts	


(Gerard D. Perry)

TAX RATE RECAPITULATION

FISCAL 2012

NORTHAMPTON

City / Town / District

II. Amounts to be raised

Ila. Appropriations (col.(b) through col.(e) from page 4)		\$	90,522,035.76
Ilb. Other amounts to be raised			
1. Amounts certified for tax title purposes	0.00		
2. Debt and interest charges not included on page 4	0.00		
3. Final court judgements	0.00		
4. Total overlay deficits of prior years	0.00		
5. Total cherry sheet offsets (see cherry sheet 1-ER)	1,399,361.00		
6. Revenue deficits	0.00		
7. Offset receipts deficits Ch. 44, Sec. 53E	0.00		
8. Authorized Deferral of Teachers' Pay	0.00		
9. Snow and ice deficit Ch. 44, Sec. 31D	0.00		
10. Other (specify on separate letter)	31,918.00		
TOTAL Ilb (Total lines 1 through 10)			1,431,279.00
Ilc. State and county cherry sheet charges (C.S. 1-EC)			3,022,933.00
Ild. Allowance for abatements and exemptions (overlay)			393,978.20
Ile. Total amount to be raised (Total Ila through Ild)		\$	95,370,225.96

III. Estimated receipts and other revenue sources

IIIa. Estimated receipts - State			
1. Cherry sheet estimated receipts (C.S. 1-ER Total)	\$	13,883,959.00	
2. Massachusetts school building authority payments		2,237,230.00	
TOTAL IIIa			16,121,189.00
IIIb. Estimated receipts - Local			
1. Local receipts not allocated (page 3, col(b), Line 23)		13,283,273.00	
2. Offset Receipts (Schedule A-1)		0.00	
3. Enterprise Funds (Schedule A-2)		16,675,302.00	
4. Community Preservation Funds (See Schedule A-4)		2,290,598.87	
TOTAL IIIb			32,249,173.87
IIIc. Revenue sources appropriated for particular purposes			
1. Free cash (page 4, col.(c))		1,042,247.00	
2. Other available funds (page 4, col.(d))		2,731,653.89	
TOTAL IIIc			3,773,900.89
IIId. Other revenue sources appropriated specifically to reduce the tax rate			
1a. Free cash..appropriated on or before June 30, 2011		0.00	
b. Free cash..appropriated on or after July 1, 2011		0.00	
2. Municipal light source		0.00	
3. Teachers' pay deferral		0.00	
4. Other source :		0.00	
TOTAL IIId			0.00
IIIe. Total estimated receipts and other revenue sources		\$	52,144,263.76
(Total IIIa through IIId)			

IV. Summary of total amount to be raised and total receipts from all sources

a. Total amount to be raised (from Ile)		\$	95,370,225.96
b. Total estimated receipts and other revenue sources (from IIIe)	\$	52,144,263.76	
c. Total real and personal property tax levy (from Ic)	\$	43,225,962.20	
d. Total receipts from all sources (total IVb plus IVc)		\$	95,370,225.96

LOCAL RECEIPTS NOT ALLOCATED *

TAX RATE RECAPITULATION

NORTHAMPTON

City/Town/District

	(a) Actual Receipts Fiscal 2011	(b) Estimated Receipts Fiscal 2012
==> 1 MOTOR VEHICLE EXCISE	2,186,735.00	2,109,786.00
==> 2 OTHER EXCISE	1,034,036.00	969,390.00
==> 3 PENALTIES AND INTEREST ON TAXES AND EXCISES	215,962.00	195,000.00
==> 4 PAYMENTS IN LIEU OF TAXES	76,456.00	76,601.00
5 CHARGES FOR SERVICES - WATER	0.00	0.00
6 CHARGES FOR SERVICES - SEWER	0.00	0.00
7 CHARGES FOR SERVICES - HOSPITAL	0.00	0.00
8 CHARGES FOR SERVICES - TRASH DISPOSAL	0.00	0.00
9 OTHER CHARGES FOR SERVICES	1,393,875.00	1,426,480.00
10 FEES	247,675.00	227,145.00
11 RENTALS	33,150.00	66,800.00
12 DEPARTMENTAL REVENUE - SCHOOLS	4,813,093.00	5,055,300.00
13 DEPARTMENTAL REVENUE - LIBRARIES	0.00	0.00
14 DEPARTMENTAL REVENUE - CEMETERIES	29,315.00	31,000.00
15 DEPARTMENTAL REVENUE - RECREATION	71,206.00	77,445.00
16 OTHER DEPARTMENTAL REVENUE	131,987.00	117,105.00
17 LICENSES AND PERMITS	957,536.00	893,775.00
18 SPECIAL ASSESSMENTS	0.00	0.00
==> 19 FINES AND FORFEITS	834,894.00	1,015,495.00
==> 20 INVESTMENT INCOME	123,556.00	100,000.00
==> 21 MISCELLANEOUS RECURRING (PLEASE SPECIFY)	601,598.00	653,151.00
22 MISCELLANEOUS NON-RECURRING (PLEASE SPECIFY)	7,758.00	268,800.00
23 TOTALS	\$ 12,758,832.00	\$ 13,283,273.00

I hereby certify that the actual receipts as shown in column (a) are, to the best of my knowledge correct and complete, and I further certify that I have examined the entries made on page 4 of the Fiscal 2012 tax rate recapitulation form by the City, Town or District Clerk and hereby acknowledge that such entries correctly reflect the appropriations made and the sources from which such appropriations are to be met.

Joan C. Sarafin, Principal Assessor, Northampton, 413-587-1200

12/2/2011 9:47 AM principal assessor has permission to sign for...

Accounting Officer

Date

(Comments)

* Do not include receipts in columns (a) or (b) that were voted by the City / Town / District Council or Town Meeting as offset receipts on Schedule A-1, enterprise funds on Schedule A-2, or revolving funds on Schedule A-3. Written documentation should be submitted to support increases / decreases of estimated receipts to actual receipts.

==> Written documentation should be submitted to support increases/ decreases of FY 2011 estimated receipts to FY2012 estimated

CERTIFICATION OF APPROPRIATIONS AND SOURCES OF FUNDING

TAX RATE RECAPITULATION

FISCAL 2012

NORTHAMPTON

City / Town / District

APPROPRIATIONS							AUTHORIZATIONS	
							MEMO ONLY	
City / Town Council or Town Meeting Dates	FY*	(a) Total Appropriations of Each Meeting	(b) ** From Raise and Appropriate	(c) From Free Cash See B-1	(d) From Other Available Funds See B-2	(e) From Offset Receipts (See A-1), Enterprise Funds (See A-2), or Community Preservation Fund (See A-4)	(f) *** Revolving Funds (See A-3)	(g) Borrowing Authorization
12/16/2011	2011	563,720.00	0.00	0.00	0.00	563,720.00	0.00	0.00
01/20/2011	2011	165,000.00	0.00	165,000.00	0.00	0.00	0.00	0.00
02/02/2011	2011	860,832.00	0.00	0.00	360,832.00	500,000.00	0.00	0.00
02/17/2011	2011	216,280.00	0.00	216,280.00	0.00	0.00	0.00	0.00
03/03/2011	2011	145,000.00	0.00	0.00	145,000.00	0.00	0.00	0.00
03/17/2011	2011	45,000.00	0.00	0.00	15,000.00	30,000.00	0.00	0.00
04/21/2011	2011	558,956.00	0.00	422,591.00	136,365.00	0.00	0.00	0.00
05/05/2011	2011	233,981.00	0.00	0.00	233,981.00	0.00	0.00	0.00
06/02/2011	2011	627,764.73	0.00	238,376.00	126,812.73	262,576.00	0.00	0.00
06/16/2011	2011	104,500.00	0.00	0.00	0.00	104,500.00	0.00	0.00
06/16/2011	2012	84,259,691.00	67,899,232.00	0.00	185,157.00	16,175,302.00	1,410,000.00	0.00
07/07/2011	2012	746,570.00	0.00	0.00	746,570.00	0.00	0.00	1,631,250.00
09/01/2011	2012	402,745.16	0.00	0.00	402,745.16	0.00	0.00	576,500.00
09/15/2011	2012	1,269,802.87	0.00	0.00	0.00	1,269,802.87	0.00	4,000,000.00
10/20/2011	2012	0.00	0.00	0.00	0.00	0.00	0.00	-860,375.00
11/03/2011	2012	633,091.00	268,800.00	0.00	304,291.00	60,000.00	0.00	-660,400.00
11/17/2011	2012	-100.00	-75,000.00	0.00	74,900.00	0.00	0.00	0.00
12/15/2011	2012	-310,798.00	-310,798.00	0.00	0.00	0.00	0.00	0.00
Totals		90,522,035.76	67,782,234.00	1,042,247.00	2,731,653.89	18,965,900.87		
		Must Equal Cols. (b) thru (e)						

I hereby certify that the appropriations correctly reflect the votes taken by City / Town / District Council.

NORTHAMPTON
City/Town/District

Joan C. Sarafin, Principal Assessor, Northampton,
413-587-1200

12/2/2011 9:47 AM
Date

principal assessor has authority to sign for ...
(Comments)