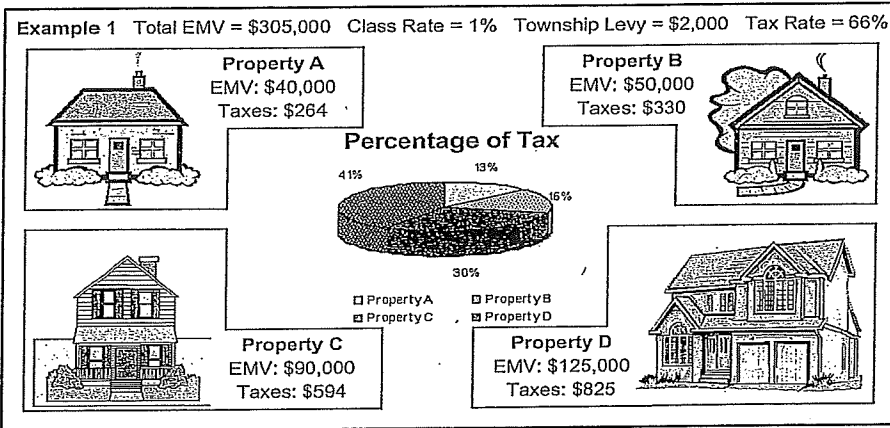
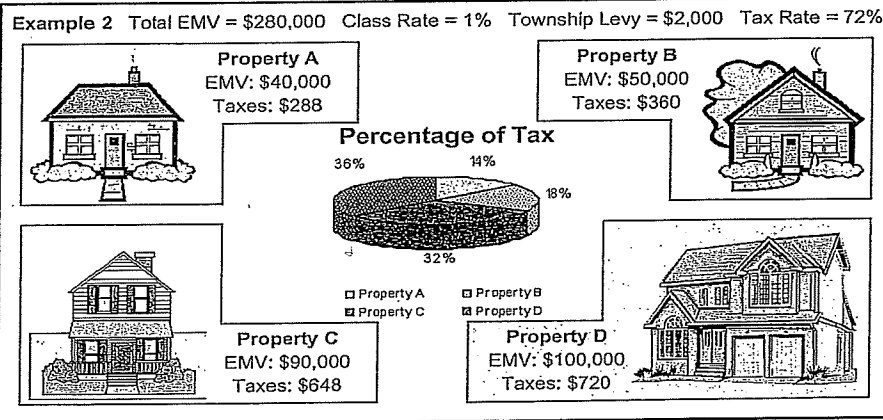


## Chapter 10: Tax Calculations

The examples are based on a fictional town consisting of four residential nonhomestead (class 4bb) houses. The small tax base is used to illustrate how value changes may affect taxes for each house. As the tax base becomes larger, value changes will not affect taxes as dramatically as the examples shown. Even if a value change results in a smaller tax bill for one property owner and an increased burden to be shared by all property in the jurisdiction, any value change will ultimately affect all taxpayers in the jurisdiction.

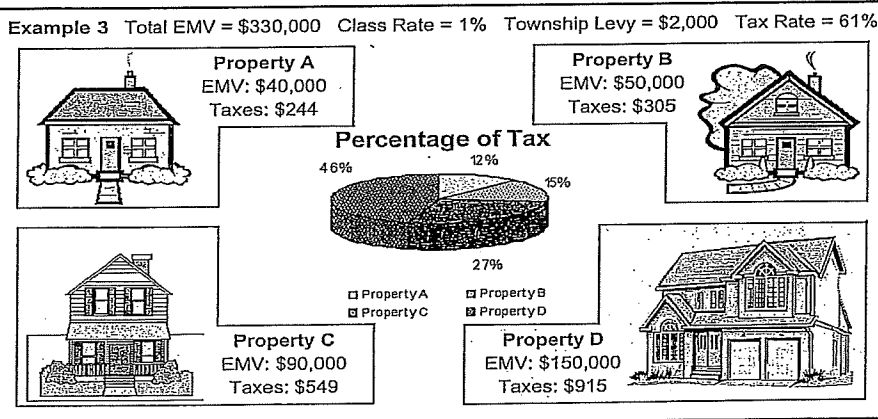


**Example 1**  
The values and corresponding share of the tax burden for the four properties before the meeting of the Local Board of Appeal and Equalization.



**Example 2**  
The owner of Property D appealed the value of his property. He did not provide any evidence as to why his value should be reduced. The board reduced his value by \$25,000.

The example shows how the change affects the share of the tax burden for the four properties.



**Example 3**  
The owner of Property D appealed the value of his property. He did not provide any evidence as to why his value should be reduced. The board raised his value by \$25,000.

The example shows how the change affects the share of the tax burden for the four properties.