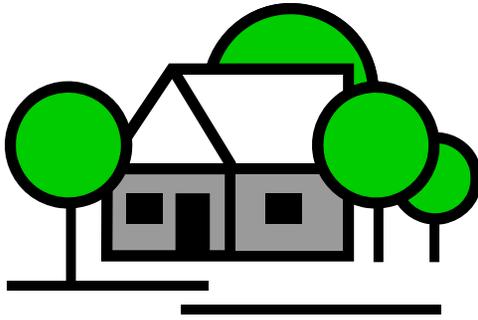


City of Salisbury Tax Value Illustration Fiscal Year 2010



To determine City Tax Liability, multiply Assessed Valuation by Tax Rate.*

$$\$150,000 \times .00819 = \$1,228.50$$

$$\text{City Tax Liability} = \$1,228.50 \text{ **}$$

To determine the monthly expense for City Services, divide Tax Liability by 12 months.

$$\$1,228.50 / 12 = \$102.38$$

$$\text{Monthly Expense for City Services} = \$102.38$$

Value of Your Salisbury Tax Dollar:

The following list represents a sampling of the City Services provided for the \$102.38 a month real property tax.

- | | | |
|---------------------------------------|-----------------------------|---------------------------|
| Fire Protection/Prevention/Safety | Stormwater Management | Police Protection |
| Public Parks & Playgrounds | Emergency Medical Service | Drug Prevention Education |
| Traffic Control | Port of Salisbury Marina | Snow Removal |
| City Planning | Salisbury Zoological Park | Animal Control |
| Rental Unit Inspection | Community Newsletter | Road Maintenance |
| Property Maintenance Code Enforcement | Governmental Administration | Sidewalk Repair |
| Zoning Code Enforcement | Community Development | Street Lighting |
| Building Inspection | Development Reviews | Street Sweeping |
| Curbside Recycling | Crime Prevention Programs | Solid Waste Collection |

For comparison purposes, these items denote common monthly expenses for a Salisbury family:

One 16-gallon tank of unleaded fuel at \$1.90/gallon: \$30.40

One-month digital cable television service with two premium movie channels: \$89.95

One-month cellular phone service for two lines with 1400 shared anytime minutes: \$89.99

One-month trash pick-up costs (outside City): \$20.00

One-month water treatment costs (outside City): \$35.00

* Due to the City's adoption of the Homestead Tax Credit, the Assessed Value of a property that is used as a principal residence is frozen at the time of purchase for City real estate tax purposes. To obtain Assessed Valuation for City tax purposes of a principal residence, use the Assessed Valuation at the time of purchase.

** City property taxes are deductible for federal and state income tax purposes.