

Homestead Education Tax Rate Calculation

Fiscal Year 2015

The Homestead Education Tax Rate is based in part on the education spending per equalized pupil of all the pupils residing in your town. Many town districts are also members of union school districts. Each town and union school district will have a tax rate based on its spending per pupil. For towns with multiple school districts, the tax rate is a combination of those rates as shown below.

Base homestead tax rate	\$0.98	
Base spending amount	\$9,285	
Excess spending threshold	\$16,166	
Average statewide education spending per equalized pupil	\$14,029	Actual Homestead Tax Rate
Common level of appraisal for Chester	102.69%	



A. Equalized homestead tax rate for Chester from town school district

1. Education spending per equalized pupil	\$10,856.21	
2. Net offsets for excess spending calculation	N/A	
3. Amount over excess spending threshold if any	\$0	
4. Education spending per equalized pupil plus any excess for tax rate		\$10,856.21
5. District spending as a percent of base spending amount	116.92%	
6. District equalized tax rate equals line 5 times base rate		\$1.1458
7. Percent of equalized pupils at town school district	3.75%	
8. Equalized tax rate from school district		\$0.0430
9. Actual tax rate attributable to district	(\$0.0430 / CLA: 102.69%)	\$0.0419

B. Equalized homestead tax rate for Chester from Chester Andover USD #29

10. Education spending per equalized pupil	\$13,665.53	
11. Net offsets for excess spending calculation	\$140.02	
12. Amount over excess spending threshold if any	\$0	
13. Education spending per equalized pupil plus any excess for tax rate		\$13,665.53
14. District spending as a percent of base spending amount	147.18%	
15. District equalized tax rate equals line 14 times base rate		\$1.4424
16. Percent of equalized pupils at union school district	45.76%	
17. Equalized tax rate from school district		\$0.6600
18. Actual tax rate attributable to district	(\$0.6600 / CLA: 102.69%)	\$0.6427

C. Equalized homestead tax rate for Chester from Green Mountain UHSD #35

19. Education spending per equalized pupil	\$13,590.50	
20. Net offsets for excess spending calculation	\$12.30	
21. Amount over excess spending threshold if any	\$0	
22. Education spending per equalized pupil plus any excess for tax rate		\$13,590.50
23. District spending as a percent of base spending amount	146.37%	
24. District equalized tax rate equals line 23 times base rate		\$1.4344
25. Percent of equalized pupils at union school district	50.49%	
26. Equalized tax rate from school district		\$0.7242
27. Actual tax rate attributable to district	(\$0.7242 / CLA: 102.69%)	\$0.7052

Sum of equalized tax rates from school districts **\$1.4272**

Sum of actual tax rates from school districts:

You should see this rate on your tax bill. ⇒

Homestead Tax Rate
\$1.3898

Non-Residential Education Tax Rate Calculation

Base Non-Residential Tax Rate / CLA

Base NR Rate: \$1.515
CLA: / 102.69%

You should see this rate on your tax bill. ⇒

Non-Residential Tax Rate
\$1.4753