

Summary of Appropriations and Revenues

APPROPRIATIONS & OTHER EXPENDITURES

Total Appropriations of Town Meeting	\$24,955,205
Cherry Sheet Offsets	864,338
Snow and Ice Deficit	0
State and County Charges	589,556
Allowance for Abatements & Exemptions (rounded)	202,197
TOTAL	\$ 26,611,295.81

ANTICIPATED REVENUES

Property Tax Levy \$ 15,282,415.81

State Distributions -

State Aid	2,886,885
Charter School Tuition Reimb	34,563
School Choice Receiving Tuition	849,233
School Lunch	3,139
Veteran Reimbursements	93,863
Exemption Reimbursements	33,060
Public Libraries	11,966
School Bldg Authority Payments	617,652

Local-Non-property Tax Revenues (anticipated)

Motor Vehicle Excise	\$970,000
Meals Tax	133,000
Room Tax	30,000
Penalties & Interest on Taxes	49,000
Payment in Lieu of Taxes	640,000
Other Charges/Solid Waste	120,000
Fees	75,000
Other Revenues	140,000
Licenses and Permits	150,000
Fines and Forfeits	38,000
Investment Income	5,000

Other

Community Preservation Funds	250,390
Free Cash	610,803
Other Available Funds	1,212,971
Enterprise Funds	1,665,373

TOTAL RECEIPTS & REVENUES \$ 11,328,880

How Your Tax Dollars Are Spent

Based on Operating Budgets

SERVICES/DEPARTMENTS	BUDGET%	BUDGET\$
General Government	4.95	1,079,649
Police Protection	6.24	1,361,187
Fire	3.01	658,047
Public Safety Communications	1.21	263,681
Inspectional Services	.41	89,421
Other Public Safety	.04	9,275
Animal Control	.05	10,276
Health/Human Services	.11	233,133
Library/Cultural/Recreation	.17	366,203
Public Works	6.23	1,369,403
Education	49.36	10,774,500
Debt Service	5.91	1,288,123
Intergovernmental	.03	4,528
Employee Benefits/Insurance	19.79	4,319,197
TOTAL APPROPRIATIONS		\$21,826,623

Approximate Cost of Services
to the Average Single Family Homeowner

TOWN SERVICE	AVERAGE TAX \$
General Government	233.42
Police Protection	294.24
Fire	141.93
Public Safety Communications	57.06
Inspectional Services	19.33
Other Public Safety	.18
Animal Control	.23
Health/Human Services	5.18
Library/Cultural/Recreation	8.02
Public Works	293.77
Education	2,327.53
Debt Service	278.68
Intergovernmental	.14
Employee Benefits/Insurance	933.18
TOTAL AVERAGE TAX BILL	\$4,715.42

(based on an average single family residence valuation of \$ 257,111)

Compliments of
The West Boylston Board of Assessors
140 Worcester Street
West Boylston, MA 01583
774-261-4040

Town of West Boylston
Valuation and
Tax Summary

Fiscal Year 2015



Prepared by the Board of Assessors

Bradford C. Dunn, Chairman
James J. Swalec, Member
Richard K. Duguay, Member

Diane Peterson, Regional Tax Assessor
Sally Mitchell, Administrative Assessor

THE ROLE OF ASSESSORS IN MUNICIPAL FINANCE

In Massachusetts, assessors are either appointed or elected to three-year terms. The assessors' primary responsibility is to value all real estate and personal property subject to taxation. Assessed valuations are based on "full and fair cash value" as of the January 1st preceding each fiscal year.

In order to maintain assessments at or near market value, the assessors' regularly compare property valuations with the selling prices of properties that have sold. Assessment-to-sale ratio statistics are analyzed to determine the median assessment level, as well as, assessment uniformity.

No valuation methodology can accurately predict what a property will sell for. A secondary, and perhaps more important role of the Board of Assessors is to generate equitable assessments. To that end we continually strive to maintain an accurate property database and refine valuation tables and formulas that yield both equitable and explainable assessments.

ABATEMENTS

All taxpayers have the right to file for an abatement of their taxes if they believe that their property has not been fairly valued. Information regarding applications and deadlines to file for abatements is printed on tax bills, or can be obtained by calling the Assessors' Office at 774-261-4040. Applicants should present compelling evidence to support a claim of overvaluation.

Applications for abatements are due on or before the due date for payment of the 3rd quarter bill (February 2, 2015). Mailed applications must be postmarked no later than 2/2/2015.

EXEMPTIONS

An exemption releases an individual from the requirement to pay all or a part of their property tax obligation. Exemptions are available to those individuals that meet the various requirements in the following categories:

- Elderly
- Blind
- Minor children of police/firefighters killed in the line of duty
- Disabled Veteran
- Widows or Widowers
- Orphaned Minor Children

Applications for personal exemptions are due on December 15th, or within ninety days of the mailing of the 3rd quarter bill (March 30, 2015).

APPEALS

If you are not satisfied with the action taken by the Board of Assessors office regarding your request for abatement or exemption, you have the right to appeal to the State Appellate Tax Board, 100 Cambridge St. Boston, MA 02204 (617-727-3100).

Valuations by Property Class

<u>Property Class</u>	<u>Accts</u>	<u>Valuation</u>
Single Family Homes	1,944	499,824,300
Condominiums	441	95,461,900
Mobile Homes and Other Res	10	4,143,700
Two Family Homes	55	12,221,800
Three Family Homes	13	3,724,100
Apartments 4 - 8 Units	24	19,439,900
Mixed Use	31	14,354,252
Vacant Land	199	10,247,900
Commercial	83	62,861,548
Industrial	50	44,337,400
Forest Lands - Chapter 61	15	12,300
Agricultural - Chapter 61A	13	43,700
Recreational - Chapter 61B	4	224,000
Personal Property	200	66,386,505
TOTAL TAXABLE		833,283,305
Exempt Property Valuation		116,972,700
TOTAL TAXABLE & EXEMPT		\$950,256,005

History of Valuations, Tax Rates, and Levies

<u>Fiscal Year</u>	<u>Taxable Valuation</u>	<u>Tax Rate</u>	<u>Tax Levy</u>
2015	833,283,305	18.34	15,282,415.81
2014	817,935,949	17.66	14,444,748.86
2013	806,117,274	17.45	14,066,746.44
2012	819,969,825	16.81	13,783,692.76
2011	818,220,620	16.38	13,402,453.76
2010	858,112,273	15.17	13,017,563.18
2009	916,800,922	13.88	12,725,196.80
2008	889,799,234	13.12	11,674,165.95
2007	878,237,404	12.57	11,039,444.17
2006	852,855,143	12.13	10,345,132.89
2005	725,677,940	13.55	9,832,936.10
2004	647,077,671	14.55	9,414,980.12
2003	584,012,756	15.29	8,929,555.04
2002	512,608,273	16.20	8,307,494.02
2001	411,490,288	19.27	7,929,417.85
2000	409,726,545	18.00	7,375,077.81