

## Summary of Appropriations and Revenues

### APPROPRIATIONS & OTHER EXPENDITURES

Total Appropriations of Town Meeting	\$31,255,414.34
Cherry Sheet Offsets	720,997.00
Snow and Ice Deficit	0.00
State and County Charges	500,549.00
Allowance for Abatements & Exemptions (rounded)	116,738.93
<b>TOTAL</b>	<b>32,593,699.27</b>

### ANTICIPATED REVENUES

**Property Tax Levy 20,073,334.93**

#### State Distributions -

State Aid	3,058,965.00
Charter School Tuition Reimb	6,566.00
School Choice Receiving Tuition	701,080.00
School Lunch	0.00
Veteran Reimbursements	60,524.00
Exemption Reimbursements	39,648.00
Public Libraries	19,917.00
Unrestricted Gov Aid	875,680.00
School Bldg Authority Payments	0.00

#### Local-Non-property Tax Revenues (anticipated)

Motor Vehicle Excise	1,050,000.00
Meals Tax	100,000.00
Room Tax	15,000.00
Penalties & Interest on Taxes	65,000.00
Payment in Lieu of Taxes	683,580.00
Other Charges/Solid Waste	90,000.00
Fees	50,000.00
Licenses and Permits	130,000.00
Cannabis Impact Fee	54,000.00
Fines and Forfeits	14,000.00
Investment Income	25,150.00
Misc Recurring Revenues	270,000.00
	2,546,730.00

#### Other

Enterprise Funds	2,097,601.94
Community Preservation Funds	550,000.00
Free Cash	1,485,139.00
Other Available Funds	925,342.40

**TOTAL RECEIPTS & REVENUES \$32,593,699.27**

### How Your Tax Dollars Are Spent

#### Based on Operating Budgets

<u>SERVICES/DEPARTMENTS</u>	<u>BUDGET%</u>	<u>BUDGET\$</u>
General Government	4.73%	1,270,284
Public Safety	10.78%	2,892,330
Education	48.06%	12,897,774
Public Works	6.19%	1,661,392
Health/Human Services	1.00%	268,519
Library/Cultural/Recreation	1.85%	498,673
Debt Service	3.62%	971,370
Intergovernmental	0.03%	5,015
Employee Benefits/Insurance	22.83%	6,126,996
ESCO Lease Payment	0.91%	246,198
(%s rounded)		
<b>TOTAL APPROPRIATIONS</b>		<b>26,838,551</b>

#### Approximate Cost of Services

##### to the Average Single-Family Homeowner

<u>TOWN SERVICE</u>	<u>AVERAGE TAX \$</u>
General Government	303.93
Public Safety	692.68
Education	3,088.13
Public Works	397.74
Health/Human Services	64.26
Library/Cultural/Recreation	118.87
Debt Service	232.61
Intergovernmental	1.93
Employee Benefits/Insurance	1,466.96
ESCO Lease Payment	58.47
<b>Average Single Family Value</b>	<b>363,437</b>
<b>TOTAL AVERAGE TAX BILL</b>	<b>\$6,425.57</b>

#### Compliments of

The West Boylston Board of Assessors  
140 Worcester Street  
West Boylston, MA 01583  
774-261-4040  
Assessors@westboylston-ma.gov

## Town of West Boylston Valuation and Tax Summary

Fiscal Year 2022



Prepared by the Board of Assessors

Bradford C. Dunn, Chairman  
James J. Swalec, Member  
Dennis Fitzpatrick, Member

Amy Evanowski, Associate Tax Assessor  
Annette Allain, 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 1<sup>st</sup> 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 3<sup>rd</sup> quarter bill (February 1, 2022). Mailed applications must be postmarked no later than 2/1/2022.

## 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 15<sup>th</sup>, or within ninety days of the mailing of the 3<sup>rd</sup> quarter bill (April 1, 2022).

## 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).

<u>Valuations by Property Class</u>		
<u>Property Class</u>	<u>Accts</u>	<u>Valuation</u>
Single Family Homes	1,991	674,535,626
Condominiums	461	128,028,000
Mobile Homes and Other Res	7	3,230,900
Two Family Homes	53	17,088,075
Three Family Homes	13	5,407,537
Apartments 4 - 8 Units	24	35,981,400
Vacant Land	184	8,549,900
Commercial	79	67,464,355
Industrial	59	52,205,270
Forest Lands - Chapter 61	13	21,800
Agricultural - Chapter 61A	17	363,400
Recreational - Chapter 61B	3	583,600
Mixed Use	29	3,005,207
Personal Property	182	65,264,477
<b>TOTAL TAXABLE</b>		<b>1,061,729,547</b>
Exempt Property Valuation	301	65,264,477
<b>TOTAL TAXABLE &amp; EXEMPT</b>		<b>\$1,126,994,024</b>

<b>Fiscal Year</b>	<b>Total Valuation</b>	<b>Tax Rate</b>	<b>Tax Levy</b>
2022	1,126,994,024	17.68	20,073,334.93
2021	1,061,729,547	18.46	19,599,527.43
2020	1,013,092,071	18.58	18,823,250.68
2019	951,463,884	18.85	17,935,094.22
2018	908,760,289	18.72	17,011,992.61
2017	866,741,040	18.8	16,294,731.55
2016	857,610,284	18.45	15,822,909.75
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