

## Summary of Appropriations and Revenues

### APPROPRIATIONS & OTHER EXPENDITURES

Total Appropriations of Town Meeting	\$33,001,120.75
Cherry Sheet Offsets	815,119.00
Snow and Ice Deficit	0.00
State and County Charges	385,455.00
Allowance for Abatements & Exemptions (rounded)	288,128.73
<b>TOTAL</b>	<b>34,489,823.48</b>

### ANTICIPATED REVENUES

**Property Tax Levy** **21,535,037.48**

#### State Distributions -

Chapter 70	3,158,025.00
Charter School Tuition Reimb	4,752.00
School Choice Receiving Tuition	792,367.00
School Lunch	0.00
Veteran Reimbursements	34,269.00
Exemption Reimbursements	30,470.00
Public Libraries	22,752.00
Unrestricted Gov Aid	952,502.00
School Bldg Authority Payments	0.00

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

Motor Vehicle Excise	1,175,000.00
Meals Tax	171,000.00
Room Tax	14,000.00
Penalties & Interest on Taxes	75,000.00
Payment in Lieu of Taxes	683,580.00
Other Charges/Solid Waste	135,000.00
Fees	53,000.00
Licenses and Permits	201,000.00
Cannabis Impact Fee	00.00
Fines and Forfeits	15,000.00
Investment Income	64,000.00
Misc Recurring Revenues	308,000.00
	2,894,580.00

#### Other

Enterprise Funds	2,894,580.00
Community Preservation Funds	678,000.00
Free Cash	753,500.00
Other Available Funds	925,342.40

**TOTAL RECEIPTS & REVENUES** **\$34,489,823.48**

Fiscal Year 2024 Budgeted Services		
Services/Departments	Budget %	Budget \$
General Government	4.65%	1,349,747.00
Public Safety	12.38%	3,594,755.00
Education	47.65%	13,837,414.00
Public Works	6.24%	1,812,126.00
Health/Human Services	0.77%	224,128.00
Library/Cultural/Recreation	1.83%	531,924.00
Debt Service	3.16%	918,902.00
Intergovernmental	0.03%	7,635.00
Employee Benefits/ Insurance	22.38%	6,498,492.00
ESCO Lease Payment	0.90%	262,105.00
<b>Total Appropriations</b>	<b>100.00%</b>	<b>29,037,228.00</b>

Approximate Cost of Services to the Average Single-Family Homeowner	
TOWN SERVICE	AVERAGE TAX \$
General Government	\$321.05
Public Safety	\$855.04
Education	\$3,291.32
Public Works	\$431.03
Health/Human Services	\$53.31
Library/Cultural/Recreation	\$126.52
Debt Service	\$218.57
Intergovernmental	\$1.82
Employee Benefits/Insurance	\$1,545.71
ESCO Lease Payment	\$62.34
<b>Average Single Family Value</b>	<b>467,300</b>
<b>TOTAL AVERAGE TAX BILL</b>	<b>\$6,906.69</b>

Compliments of  
The West Boylston Board of Assessors  
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## Town of West Boylston Valuation and Tax Summary

Fiscal Year 2024



Prepared by the Board of Assessors

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

David Manzello, Regional Tax Assessor  
Malcolm Taylor, 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). Mailed applications must be postmarked no later than 2/1.

## 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).

## 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).

<b>Valuations By Property Class</b>		
<b>Property Class</b>	<b>Accts</b>	<b>Values</b>
Single Family Homes	2002	935,617,931
Condominiums	473	172,794,500
Mobile Homes & Other Res	6	3,949,000
Two Family Homes	54	24,315,859
Three Family Homes	12	6,328,484
Apartments 4-8 units	25	50,674,600
Vacant Land	176	8,707,200
Commercial	81	74,086,641
Industrial	53	62,283,500
Forest Lands - Chapter 61	14	27,600
Agricultural - Chapter 61A	16	379,600
Recreational - Chapter 61B	4	589,000
Mixed Use	25	9,115,985
Personal Property	229	108,169,171
<b>Total Taxable</b>	<b>3170</b>	<b>1,457,039,071</b>
Exempt Property Valuation	303	141,373,400
<b>Total Taxable &amp; Exempt</b>	<b>3244</b>	<b>1,598,412,471</b>

<b>Tax Rate History, Tax Rate and Levies</b>			
<b>Fiscal Year</b>	<b>Total Valuation</b>	<b>Tax Rate</b>	<b>Tax Levy</b>
<b>2024</b>	<b>1,457,039,071</b>	<b>14.78</b>	<b>21,535,037.48</b>
2023	1,334,555,417	15.58	20,792,373.40
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